



12 February 2026

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Dear ██████████

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 January 2026. You requested the following:

Please provide under the OIA any and all information and correspondence relating to license agreements issues with Microsoft, including a dispute between IRD and Microsoft about ten years ago relating to how many licenses IRD had purchased from Microsoft, and how many IRD users were using those licenses.

Information withheld

In the ordinary course of business, software providers may exercise their contractual rights to review or audit customers' use of their licenced products. The outcomes of these audits are commercially sensitive and subject to confidentiality provisions designed to protect the commercial position of the software provider and the customer.

Inland Revenue has occasionally been subject to software licensing audits. We do not consider that Inland Revenue has had licence agreement issues with Microsoft. As with any commercial negotiation, Inland Revenue and our service providers may begin discussions with different expectations, and these are resolved through the normal negotiation process. Inland Revenue has not been in a formal dispute with Microsoft regarding our licensing usage.

The detailed outcome of any audit, including licence positions, shortfall assessments and specific resolutions, are commercially sensitive and are therefore withheld under section 9(2)(b)(ii) of the OIA as they would likely unreasonably prejudice the commercial position of Microsoft, Inland Revenue, or both.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Juliet Glass

Service Leader - Commercial Services and Strategic Property