



27 January 2026



Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 December 2025, regarding Inland Revenue's use of artificial intelligence (AI). You requested the following:

1. *Any publicly available documentation about AI systems used in your organisation, including where this information can be found (e.g., on your website, annual reports, ethics or transparency pages, etc.).*
2. *A list of all AI systems currently used in your organisation.*
3. *For any AI systems currently in use that are not publicly described, please provide basic information about each system, including its purpose, the problem it addresses, its inputs and outputs, the team or business unit responsible for its use. (If details need to be withheld, please release what you can and cite the relevant withholding grounds.)*
4. *a) For all current AI systems, please provide: any results, reports, summaries, or documentation from trials, pilots, or evaluations conducted before, during and after deployment.*
b) Any information on how regularly AI systems are reviewed or re-evaluated during operational use.
5. *If available, please provide any information (public or not yet public) indicating the scale of AI use within your organisation.*

For this request, "AI systems" includes any system involving machine learning, predictive analytics, automated decision-making, risk scoring, computer vision, natural language processing, or generative AI tools.

Questions 1, 2 and 5

Inland Revenue has responded to a range of requests under the OIA relating to our use of AI. These are published on our website and you can find this information using the following link: <https://www.ird.govt.nz/about-us/publications/responses-to-official-information-act-requests>

The most recent OIA response relating to AI, dated 19 December 2025, includes a list of all AI tools in use at Inland Revenue at this time. The list provided in this response includes a description of the tool, the technology and details of procurement. You can find this information

using the following link: <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/december-2025/2525-12-19-use-and-cost-of-ai-at-inland-revenue.pdf?modified=20260115015748>

I also responded to an OIA request on 14 November 2025 and detailed the number of paid licences/subscriptions Inland Revenue currently holds for tools using AI. This OIA response, in conjunction with my response dated 19 December 2025, indicates the scale of use of AI at Inland Revenue. You can find this information via the following link: <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/november-2025/2025-11-14-agency-approved-ai-tools-usage-guidelines-licensing-privacy-assessment.pdf?modified=20251211221245>

As I believe these publicly available responses answer your requests for a list of all AI systems currently in use at IR and information indicating the scale of AI use within Inland Revenue, I have decided to refuse these parts of your request under section 18(d) of the OIA, as the information requested is publicly available.

Question 3

No new uses of AI have been approved since the 19 December 2025 OIA was published, as linked to in my response to question 2. The link provided has the most up to date and relevant information on AI systems currently used at Inland Revenue. Therefore, this part of your request is refused under section 18(d) of the OIA, as the information requested is publicly available.

Question 4a

My OIA response dated 19 December 2025, and linked to in my response to question 2, includes a copy of evaluations quantifying the effectiveness of AI tools.

Therefore, your request for any results, reports, summaries, or documentation from trials, pilots, or evaluations conducted before, during and after deployment, is refused in part under section 18(d) of the OIA, as the information requested is publicly available.

I have decided to withhold information relating to evaluations where a tool has been deemed ineffective following a trial at Inland Revenue under section 9(2)(b)(ii) of the OIA, to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who is the subject of the information.

Question 4b

Inland Revenue evaluates AI tools/models in the same way we evaluate any new tool we deploy across the organisation. Following deployment of each initiative, a business owner is identified so ongoing support for the new change can be provided, the benefits and value delivered assessed, and lessons learned documented and actioned by this business owner.

On a day-to-day basis, by policy, "human in the loop" oversight is mandatory at appropriate stages of all AI workflows. Inland Revenue requires that any AI-generated output that could impact decisions is reviewed and approved by a person before final action.

Inland Revenue's Information Security Office monitors usage of AI tools (e.g. prompt logs, access reports) and can conduct internal audits or reviews at any time to ensure the rules are followed. Inland Revenue's Information Knowledge Management team are also monitoring usage and access through Microsoft Purview.

We also work closely with our vendors and monitor any updates which may be made to AI tools we use. As appropriate, any changes (such as models, features, or jurisdictions) are assessed by our Privacy, Legal, Information Security and Security Architecture teams.

With regards to decision support models, these are routinely audited for factors such as accuracy, bias and fairness.

As AI tools become much more pervasive across our landscape, we will continue to evolve our usage and our governance across AI more generally, to ensure it is fit-for-purpose.

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



Cate Robertson
Enterprise Leader, Strategic Architecture