



29 January 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 December 2025. You requested the following:

I am writing to inquire about the financial account information that the United States provides to New Zealand under FATCA for New Zealand tax residents who maintain US brokerage accounts at US financial institutions for investing in US stocks

I have 3 specific questions:

1: According to the New Zealand-US FATCA intergovernmental agreement itself, what specific account data elements are US financial institutions required to report to the IRD annually? For example, does this include account balances, dividend income, capital gains, account holder details, or other specific information fields?

I would appreciate a detailed list of all information fields stipulated in the agreement.

2: Does the information that US financial institutions actually transmit to New Zealand each year include all data categories specified in the FATCA intergovernmental agreement, or are only certain categories currently being reported?

3: If US institutions are currently transmitting only a subset of the information outlined in the agreement, could you please specify which data elements the IRD actually receives and which required elements are not currently being provided by the United States?

Information refused

The information relating to parts two and three of your request is refused under section 6(b)(i) of the OIA, to avoid prejudice to the entrusting of information to the Government of New Zealand on a basis of confidence by the Government of any other country or any agency of such a Government.

Information publicly available

Part one of your request is refused under section 18(d) of the OIA, as the information is publicly available in Article 2(2.b) of the document found on Inland Revenue's Tax Policy website here [United States and New Zealand intergovernment agreement](#). Further information can also be found here: [United States of America](#).

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



Anu Anand

Service Leader - International Revenue Strategy