Inland Revenue
Te Tari Taake

26OIA2403

7 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 June 2026. You requested the following:

> *Kia ora, I have been informed by multiple IRD staff members that actions taken against taxpayers with overdue balances are necessary to 'protect the integrity of the tax system'. The same phrase has been used by IRD in the media. Can IRD please provide:*
>
> 1. *The documents showing the specific definition of 'the integrity of the tax system', including the definition of 'integrity'*
> 2. *The documents showing how the 'integrity of the tax system' is measured and assessed, including any KPIs or similar measures*
> 3. *The documents showing how the protection of the integrity of the tax system is translated from high-level strategic intention into guidance for staff when making decisions.*

Items 1 and 3

Section 6 of the Tax Administration Act 1994 (TAA) outlines the responsibilities of Ministers and officials to protect the integrity of the tax system. This section of the TAA can be found here: www.legislation.govt.nz/act/public/1994/166/en/2010-11-29/#DLM350134.

The following four documents within scope are refused under section 18(d) of the OIA, as the information is publicly available:

- Interpretation Statement of Section 6A of the TAA:
  - www.taxtechnical.ird.govt.nz/interpretation-statements/2025/is-25-26.
- Operational guidelines for Section 6A of the TAA:
  - www.taxtechnical.ird.govt.nz/-/media/project/ir/tt/pdfs/operational-guidelines/2023-settlement-guidelines.pdf?modified=20230921233406.
- Standard Practice Statement for requests to amend assessments:
  - www.taxtechnical.ird.govt.nz/-/media/project/ir/tt/pdfs/standard-practice-statements/investigations/sps-20-03.pdf?modified=20230416211037.
- Standard Practice Statement for options for relief from tax debt:

- www.taxtechnical.ird.govt.nz/-/media/project/ir/tt/pdfs/standard-practice-statements/returns-and-debt-collection/sps18-04.pdf?modified=20200316221608

I am withholding, three documents and one video recording under section 9(2)(h) of the OIA, to maintain legal professional privilege.

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.

Item 2

Each year, Inland Revenue agrees with the Minister of Revenue output measures and targets which are structured against Inland Revenue's appropriations. The output measures are published in the Estimates of Appropriations for the Government each year, under Vote Revenue. Inland Revenue has a Multi-Category appropriation for Services to Customers, with a departmental output expense of "Services to protect the integrity of the tax system and functions the Commissioner administers".

For 2025/2026 there are three measures within this category as follows:

- Improved compliance following an audit intervention (evaluative assessment - annual measure)
- The identified value of compliance activities over associated cost (target: $10)
- Percentage of litigation judgments found in favour of the Commissioner (target: 75%)

Results are reported in Inland Revenue's Annual Report and results for 2024/2025 can be found here: www.ird.govt.nz/about-us/publications/annual-corporate-reports/annual-report.

Inland Revenue's Estimates of Appropriations for the 2025/2026 year can be found here: www.treasury.govt.nz/publications/estimates/vote-revenue-finance-and-government-administration-sector-estimates-appropriations-2025-26.

Please note that the measure reported in 2024/2025 'Percentage of customers whose compliance behaviour improves after receiving an audit intervention' has been replaced by the measure 'improved compliance following an audit intervention'. This measure takes a more evaluative approach to determine changes in the behaviour and actions of non-compliant customers.

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

Jonathan Rodgers
Group Leader – Tax Counsel Office