Inland Revenue
Te Tari Taake

26OIA2424

8 July 2026

[redacted]

Dear [redacted]

On 15 June you made a request under the Official Information Act 1982 (OIA). You requested:

Please provide, for the last 10 financial years, broken down by year:

1. *The number of people prosecuted by or on behalf of Inland Revenue.*
2. *The type of offence or proceeding involved, including tax evasion, failure to file, false returns, GST-related offending, PAYE-related offending, child-support-related offending, Working for Families-related matters, or any other prosecution category used by IRD.*
3. *The number of prosecuted persons broken down, if held, by:*
   - *New Zealand citizen;*
   - *permanent resident;*
   - *resident visa holder;*
   - *temporary visa holder;*
   - *non-resident / overseas-based person;*
   - *unknown or not recorded.*
4. *If citizenship or immigration/residency status is not recorded, please state:*
   - *whether IRD has ever considered collecting this data;*
   - *whether any bias, fairness, equality, or enforcement-impact monitoring is done by legal status, country of birth, residency status, or related category;*
   - *why the information is not collected, if that is the case.*
5. *Please provide the number of IRD prosecutions referred to, conducted by, or involving:*
   - *IRD internal prosecution staff;*
   - *Crown Solicitors;*
   - *Police;*
   - *Ministry of Business, Innovation and Employment / Immigration New Zealand;*
   - *Ministry of Justice;*
   - *any private contractor, external lawyer, or external enforcement provider.*
6. *Please provide any policy, guidance, manual, memorandum, or decision framework used by IRD when deciding whether to prosecute a person.*

7. *Please provide any policy or guidance about avoiding bias, discrimination, unequal treatment, or unfair enforcement outcomes in IRD compliance, investigation, debt, and prosecution decisions.*
8. *Please provide any information held by IRD about complaints, reviews, audits, or concerns relating to communication difficulties between IRD staff and the public, including difficulty understanding telephone staff, call-centre staff, contractors, or offshore/onshore service providers.*
9. *Please state whether IRD uses, has used, or contracts with any offshore call centres, overseas-based staff, external customer-service providers, or private contractors for taxpayer communication, compliance, debt, or enforcement work.*
10. *If IRD uses staff or contractors who communicate with the public by phone, please provide any standards, training material, complaint process, audit process, or quality-control process concerning:*
    - *clear spoken communication;*
    - *language accessibility;*
    - *accent-related comprehension issues;*
    - *interpreter access;*
    - *communication with vulnerable people;*
    - *ensuring taxpayers understand their rights, obligations, debts, penalties, and prosecution risk.*
11. *Please provide any records, reports, or audits from the last 10 years concerning whether IRD enforcement, debt, or prosecution action has disproportionate impacts on any group, including by income, region, age, ethnicity, citizenship, residency status, visa status, or country of birth, if such information is held.*
12. *Please identify who is legally accountable for IRD prosecution decisions, including the relevant statutory authority, delegated decision-maker, prosecuting authority, review pathway, and complaint pathway.*

Response to your request

Responses to your questions are outlined below. Please note data prior to 1 July 2019 was held in a heritage system and is therefore no longer held or readily retrievable. Where possible, I will provide links to information that is available prior to this date.

Therefore, information requested prior to 1 July 2019 is withheld under section 18(g) of the OIA, as the information is not held by Inland Revenue.

Item 1 and 5

A number of Inland Revenue's prosecutions are undertaken in conjunction with Crown Solicitors.

The data in the table on the following page includes the number of completed prosecutions and the number of cases which involved Crown Solicitors. These figures include cases that were withdrawn or dismissed without conviction. Financial years cover the period from 1 July to 30 June.

Financial Year	Completed prosecutions	Crown Solicitor Prosecutions
2020	57	Not recorded
2021	50	Not recorded
2022	38	<10
2023	34	<10
2024	31	<10
2025	30	<10
2026	32	12

You may find the following published response to an earlier Official Information Act request helpful: 2024-04-30-the-number-of-inland-revenue-search-warrants-and-prosecutions-since-2015.pdf

There are cases where other charges have been laid by other parties, such as the New Zealand Police, however these cases are not centrally recorded. Your request for a breakdown of the number of IRD prosecutions referred to, conducted by or involving Police, MBIE, MoJ or private contractors, external lawyers or external enforcement providers is refused under section 18(g) of the OIA, as this information is not held.

Item 2

The table below provides the number of prosecutions undertaken, broken down by legislative section. Please note that some cases were prosecuted under multiple sections therefore the totals do not match the number of prosecutions in response to Item 1.

Act	Section	Provisions	2020	2021	2022	2023	2024	2025	2026
Tax Administration Act 1994	General	Section 143(1)(b) and (c)	8	10	4	1	2	1	0
Tax Administration Act 1994	Knowledge Offences	Section 143A(1)(a), (b), (c), (d) and (e)	16	9	3	10	11	6	6
Tax Administration Act 1994	Evasion Offences	Sections 143B(1)(a), (b), (c), (d), 143B(2), 148	19	21	24	14	21	24	16
Crimes Act 1961		Sections 228, 243, 249, 256, 257, 259	10	7	6	11	9	10	29
Total			**53**	**47**	**37**	**36**	**43**	**41**	**52**

For prosecution reporting, tax types have only been recorded since May 2024. Prior to this the data is not held in a consolidated dataset.

The OIA only applies to information that is already held by agencies, and there is no obligation to create information in order to respond to a request. The information requested would require substantial analysis and manual effort to be created. Therefore, this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

The table below sets out the number of prosecutions that included specific tax types. Please note that one prosecution may also include multiple tax types.

Tax types	2025	2026
GST	21	14
PAYE	10	<10
Income Tax	16	<10
Covid Related Products	14	28
Working For Families	<10	<10
Child Support	<10	<10
Student Loan Scheme	<10	<10

Item 3 and 4

Immigration residency determines an individual's legal right to live and work in New Zealand. Tax residency determines an individual's obligation to pay taxes in New Zealand. Tax residency is separate from immigration residency and individuals do not need to be an immigration resident to be a tax resident and vice versa. Visa information is only used to determine whether applicants are eligible to apply for an IRD number.

Inland Revenue does not hold, or record visa information, and has not considered collecting this information.

This part of your request is therefore refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue.

Items 6 and 7

Inland Revenue reviews and makes decisions to prosecute in accordance with our publicly available Prosecution Guidelines and in line with the Solicitor-General Guidelines 2024. You can find these guidelines on Inland Revenue's Tax Technical website (taxtechnical.ird.govt.nz) and searching for "Prosecution Guidelines".

These guidelines also provide specific guidance on unbiased decision making (refer to paragraphs 63 to 67).

Inland Revenue has a Tikanga Whanonga | Code of Conduct which sets out the behaviours expected of all Inland Revenue staff and links to the Public Service code of conduct available on the Public Service Commission website (publicservice.govt.nz) and searching "The code of conduct for the public sector".

This part of your request is therefore refused under section 18(d) of the OIA, as the information is publicly available.

Items 8 and 10

Inland Revenue has not undertaken any specific reviews relating to communication difficulties between Inland Revenue staff and the public. This part of your request is therefore refused under section 18(e) of the OIA as the information does not exist.

Releasing information relating to specific complaints, audits or concerns would amount to creating information to provide a response to this part of your request. Audits, and complaints are not categorised in terms of communication difficulties or similar concepts, therefore a review of each individual complaint, or audit would require substantial manual effort and analysis to create the information. This part of your request is therefore refused under section 18(g) of the OIA as the information is not held.

Inland Revenue provides training material and resources for all staff who engage with customers over the phone or through any other channel. Under section 16(1)(e) of the OIA, please see attached as **Appendix A,** a list of courses which fall in scope of your request, alongside a summary of each course.

Item 9

Inland Revenue currently uses the following external providers for compliance, debt, and/or enforcement work related to offshore taxpayers.

Baycorp

- Debt Collection Services
- Document Process Serving Services
- Track and Trace Services

Sparke Helmore

- Legal

Item 11

This information is not held. Compliance activities are not based on the above factors. Therefore, your request for information is refused under section 18(e) of the OIA as the information does not exist.

Item 12

The Commissioner of Inland Revenue is responsible for protecting the integrity of the tax system; undertaking prosecution action is one way the Commissioner ensures his obligations are met. Responsibility to do this is delegated to specific Inland Revenue staff. The Inland Revenue Prosecution Guidelines, at paragraphs 55 to 62, outline the process and authority in relation to decisions made to prosecute. Prosecutions are generally undertaken filing charges under relevant legislation including the Tax Administration Act 1994 and the Crimes Act 1961.

Our complaints and disputes processes are outlined on our website ird.govt.nz at: Complaints, compliments and disputes ird.govt.nz

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

Matthew Evans
Domain Lead, Legal Services

Appendix A

Internal courses for staff who communicate with the public by phone

Clear spoken communication *The below courses do not specifically state the importance of clear communication but instead cover how best to communicate with customers.*	
Course Name	**Summary**
T1 CUS Communicating with customers	How to communicate effectively with customers using simple language and removing any barriers.
T1 CUS Customer appreciation	Why customer appreciation is important to the customer experience and how to show it. Highlights need to sound authentic and sincere, keep your voice natural.
T1 CUS Challenging customer interactions	Maintaining a calm emotional state and considering words and tone carefully.
T1 CUS Customer interaction flow	An overview of the ideal call flow. It includes strategies used to establish needs and gain understanding and ways to deliver messages with empathy.
T1 CUS Customer relationships	Building rapport and demonstrating empathy.
T1 CUS De-escalation and service recovery	Managing customer and staff emotions and includes information on empathy and reflective listening.
T1 CUS Managing customer experience	Considering customers as individuals (and not letting the previous interaction affect how you treat the next call).
T1 CUS Negotiation basics	Recognising the behaviours of good negotiation etiquette. This includes being respectful, patient and considering all options.
T1 CUS Personalising customer interactions	Creating more meaningful, individualised customer experiences by understanding customer preferences, building genuine connections, and adapting service to meet each customer's needs.
T1 CUS Problem solving basics	How to apply a structured, customer-focused problem-solving approach to identify issues, analyse root causes, explore solutions, and resolve customer problems in ways that improve customer satisfaction, trust, and outcome.

T1 CUS Systems thinking (customer focused)	A customer-focused systems thinking mindset by understanding how people, processes and systems are interconnected, enabling them to see the bigger picture, address root causes, share knowledge, and deliver more holistic customer outcomes.
T1 CUS Voice interaction basics	How to deliver effective voice interactions by using active listening, empathy, clear communication and a professional tone to build trust, meet customer needs, and provide positive customer experiences through phone conversations.
T1 CUS Influencing call outcomes (ICO) Part 1: Call opening and acknowledgement	A collection of courses providing a targeted view of each section of call flow - refer also Customer interaction call flow.
T1 CUS Influencing call outcomes (ICO) Part 2 Validation and clarifying reason for call	
T1 CUS Influencing call outcomes (ICO) Part 3: Questioning	
T1 CUS Influencing call outcomes (ICO) Part 4: Research and information gathering	
T1 CUS Influencing call outcomes (ICO) Part 5: Deliver answer	
T1 CUS Influencing call outcomes (ICO) Part 6: Trial close and professional call close	
T1 CUS managing customer expectations	Better understand customer expectations, needs, motivations, and behaviours.
Language accessibility, accent-related comprehension issues and interpreter access.	
Course Name	**Summary**
T1 AAO Language assistance	What language line is and how to determine if a customer needs this service.
T1 AAO NZ Relay	How to use the NZ Relay service to communicate effectively with deaf, hard of hearing, deaf-blind, and speech-impaired customers.

Communication with vulnerable people.	
Course Name	**Summary**
T1 AAO Nominated Person (NOP)	How to manage nominated persons (NOPs), including who can be appointed, what authority they have, how to add them in START, create customer identifiers when needed, and distinguish NOP arrangements from one-off consent and alternative contact persons.
Ensuring taxpayers understand their rights, obligations, debts, penalties, and prosecution risk.	
Course Name	**Summary**
T2 AAO Introduction to rights	An overview of taxpayer and third-party rights, including human rights, privacy, legal privilege, and non-disclosure rights
T1 CUS Discussing customer debt	How to discuss customer debt effectively and empathetically
T1 CUS Introduction to customer compliance	What customer compliance is (people meeting their tax and social policy obligations and receiving the entitlements they qualify for).
T1 CUS Managing customer compliance	How staff can influence customer behaviour to positively impact compliance.
Courses for contractors who communicate with the public by phone on Inland Revenues behalf.	
Whilst IR does contract staff through Madison they are trained with the same resources as permanent staff. The below is specifically in relation to external staff of contracting agencies - Baycorp.	
Course Name	**Summary**
Baycorp - Collecting amounts overdue for Inland Revenue	An introduction to each tax type, how to contact customers, and repayment options.