Inland Revenue
Te Tari Taake

26OIA2449

14 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 June 2026. You requested the following, itemised for ease of understanding:

> *Please provide for the most recent tax year available:*
>
> 1. *The number of taxpayers aged under 5 years who received an income tax refund.*
> 2. *The number of taxpayers aged under 5 years who received an income tax refund of less than $1, and the total gross value of those refunds (any total).*
> 3. *The number of income tax assessment letters issued by post (physical mail) to taxpayers aged under 5 years.*
> 4. *The total cost to Inland Revenue of producing and posting those physical letters, including printing, envelopes, and postage costs.*
> 5. *Any internal estimates, reports, analyses, or business cases held by Inland Revenue regarding the cost-effectiveness of issuing income tax assessment notices for refunds of less than $1.*
> 6. *Of the taxpayers identified in question 2, how many were sent a physical letter, and what was the total gross value of the refunds compared with the total cost of producing and posting those letters.*

Please note, all figures are for the income tax year ending 31 March 2026, as at 3 July 2026 and counts have been rounded to the nearest 10.

Customers under 5 years who received an income tax refund

830 customers aged under 5 years old received an income tax refund.

Of these, 20 customers received an income tax refund of less than $1, with a total refund value of $12.65.

Income tax assessment letters sent by post

22,940 income tax assessment letters were sent by post to customers under 5 years old (this includes where there was tax to pay, a refund or no tax to pay).

This amount includes 10 letters that were sent to customer who received an income tax refund of less than $1. The total refund value of these 10 customers was $7.56.

Information refused

Inland Revenue does not hold any internal estimates, reports, analyses or business cases specifically regarding the cost-effectiveness of issuing income tax assessment notices for refunds less than $1. Therefore, item 5 of your request is refused under section 18(e) of the OIA, as the requested information does not exist.

The total printing and posting cost for income tax assessment letters sent by post ranged between $45,000 and $55,000. However, the exact cost of these letters and the 10 letters to customers who received an income tax refund under $1, are withheld under section 9(2)(b)(ii) of the OIA. This is to protect the commercial position of the person who supplied the information or who is the subject of the information.

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

Teressa Dillon
Domain Lead - Performance & Reporting