Inland Revenue
Te Tari Taake

27OIA1007

15 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 July 2026. You requested the following:

1. *The number of non-resident taxpayers who have declared overseas employment income while on visitor visas since 27 January 2025.*
2. *The number of taxpayers who IRD has identified as working remotely while on a visitor visa and who have been contacted regarding their New Zealand tax obligations, including compliance activity where available.*
3. *Any aggregate data or analysis held by IRD on the number of visitor visa holders who have become liable for New Zealand income tax as a result of working remotely while in New Zealand.*
4. *Details of how tax requirements are enforced for remote work on a visitor visa.*
5. *Any estimates available regarding how many non-resident taxpayers on visitor visas should be paying tax, as at July 2026.*
6. *If IRD does not hold the above information because visitor visa status is not recorded or linked to tax records, please confirm this.*

Information refused

Your requests for 1, 2, 3, 5 are refused in full under section 18(g) of the OIA, as the information is not held by inland Revenue and I do not believe it is held by another agency. 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.

How tax requirements are enforced for remote work

In regard to question 4, Inland Revenue administers tax obligations for non-residents and visitors under the ordinary tax framework that applies to all taxpayers. Whether a person working remotely from New Zealand has a New Zealand tax obligation depends on their individual circumstances, including their tax residency status, the source of their income, the duration of their presence in New Zealand, and the application of any relevant double tax agreement.

Information about these obligations is publicly available on Inland Revenue's website and can be found here: www.ird.govt.nz/international-tax/individuals/tax-residency-status-for-individuals.

For example, Inland Revenue provides guidance for non-resident taxpayers and non-resident employees, including circumstances where overseas employment income may be exempt from New Zealand tax under the 92-day rule, the 183-day rule contained in many double tax agreements, or other applicable exemptions.

On 27 January 2025, Immigration New Zealand announced changes to visitor visa conditions allowing visitors to work remotely for overseas employers and clients while visiting New Zealand. Immigration New Zealand notes that visitors may still have New Zealand tax obligations depending on their individual circumstances and length of stay and refers individuals to Inland Revenue for tax guidance. More information can be found here: www.immigration.govt.nz/about-us/news-centre/working-remotely-from-new-zealand

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