



6 June 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 May 2025. You requested the following:

- 1. Do you know if/believe there high compliance with NZ tax rules for NZers working overseas?*
- 2. How many NZers report overseas income on their tax return each year from FIFO, OEs or similar?*
- 3. Does the IRD use ATO (or other jurisdictions) data and reconcile it with NZers income tax returns?*
- 4. What percentage of NZers who report foreign income and claim overseas tax paid in their return use a tax agent, vs filing themselves?*

Item 1

Your request does not constitute a request for official information under the OIA, rather it is a request for an opinion. Official information is any information held by any agency subject to the OIA. This includes:

- Documents, reports, memoranda, letters, emails and drafts
- Non-written information, such as video or tape recordings
- The reasons for any decisions that have been made about you
- Manuals that set out internal rules, principles, policies or guidelines for decision-making
- Agendas and minutes of meetings, including those not open to the public.

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do so. (see the Ombudsman's website).¹

¹ [Your ability to request official information | Ombudsman New Zealand](#)

Items 2 and 4

We have interpreted "NZers" to mean New Zealand tax residents. The table below provides the number of New Zealand tax residents who have reported a figure other than zero for overseas income in their tax returns, in addition to the number of New Zealand tax residents who reported overseas income and were linked to a tax agent at the time the return was submitted. Inland Revenue is not able to determine the circumstances for filing overseas income (FIF, OEs, or similar). Accordingly, the part of your request seeking the circumstances for filing overseas income is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue, nor do I have grounds for believing that the information is held by or more closely related to the functions of another department.

Table 1: Total customers reporting overseas income and the number of these customers linked to a tax agent, broken down by year.

Income tax year	Customers reporting overseas income	Customers linked to an agent
2024	125,335	97,500
2023	112,069	85,762
2022	118,239	90,647
2021	130,540	100,935
2020	133,745	104,151
2019	157,265	124,854
2018	151,703	114,760

Item 3:

Inland Revenue receives financial account information automatically from the Australian Taxation Office (ATO) under the Common Reporting Standard. This information is matched to taxpayer accounts and risk assessments. Inland Revenue does not receive wage and salary income or self-employed income information from the ATO on an automatic basis.

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



Teresa Dillon

Domain Lead – Performance and Reporting