Inland Revenue
Te Tari Taake

26OIA2428

18 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred from the of Office the Prime Minister, Rt Hon Christopher Luxon, to Inland Revenue on 15 June 2026. You requested the following:

> *Please provide a list of of the names of all non NZ companies, the country the operate in and their annual GST contribution to IRD.*

Regarding the list of non-New Zealand based companies and their respective annual GST contributions, the information you have requested is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify a taxpayer. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and Schedule 8 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

Furthermore, Inland Revenue holds GST information for entities that provide goods or services within New Zealand. The information provided to Inland Revenue does not contain data relating to any services provided outside of New Zealand. While a contact address is held, this information is not indicative of the entity providing any goods or services in the specified country, nor does it indicate if there are other countries in which they operate. Accordingly, your request for details of the countries in which non-New Zealand based companies operate is refused under section 18(g)(i) of the OIA, as the information requested is not held by Inland Revenue, nor do I have reason to believe this information is held by another department or agency.

In making my decision, I considered whether aggregating GST contribution by country would be an appropriate alternative. However, allocating the GST collected on behalf of a given entity to a specific country would require analysis to create the information, which Inland Revenue is not obliged to do under the OIA.

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

Sandra Watson
Policy Lead – Forecasting & Analysis