



20 March 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 February 2023. You requested the following (numbered for ease of response):

1. *A breakdown of the number of people arrested at the border over unpaid student loan debt, including the date of the arrest, how much each person owed, and any available information including their age, sex and where they were travelling from.*
2. *Copies of any review of Inland Revenue's use of the arrest at border option, and any associated documents, reports or briefings.*
3. *Since January 1 2019, copies of any correspondence between Inland Revenue and the Government/Government Ministers regarding the arrest at border option.*
4. *The current number of overseas-based borrowers who are being monitored for possible arrest.*
5. *Since January 1 2022, the number of overseas-based borrowers who have received warning notices and, of that number, how many are in Australia.*

Arrest at the border option

The legislation under which the Commissioner of Inland Revenue can apply for a warrant for the arrest of a person relating to student loan debt is detailed in section 162B of the Student Loan Scheme Act 2011.

Arrest at the border, as someone is about to leave the country, is a last resort for Inland Revenue after all other avenues to secure payment have been exhausted. Inland Revenue will always try to work with our customers directly before pursuing legal action. There are relief options available to help manage repayments for those who are in a position of hardship. Customers are encouraged to refer to Inland Revenue's website for more information (<https://www.ird.govt.nz/student-loans>).

More information on the arrest at border process is on Inland Revenue's tax technical website which can be found here: <https://www.taxtechnical.ird.govt.nz/en/new-legislation/act-articles/student-loan-scheme-amendment-act-2014/arrest-at-border>.

Question 1

Your request for the data to be broken down by the specific date of the arrest, how much each person owed, their age, sex and where they were travelling from is refused under section 18(c)(i) of the OIA. Making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994, as release of this information could adversely affect the integrity of the tax system.

However, we can provide the number of arrests by calendar year (see table on the following page), the range of default at the time of arrest, and the range of ages at the time of arrest.

Border Arrests	
Calendar year	Number of Arrests
2016	3
2017	1
2018	2
2019	2
2020	2
2021	0
2022	1

The amounts of default at the time of arrest (not the loan balance) range from \$15,000 to \$90,000.

Please refer to the legislation and our website regarding the use of 'arrest at the border', namely that it is the behaviour of the borrower, not the size of the loan that leads to monitoring for arrest.

The ages of defaulters at the time of arrest range from 30 to 55 years old.

Question 2

This request is refused under section 18(e) of the OIA, as the information does not exist. There have been no reviews or policy advice, nor any briefings that fall within the scope of your request.

Question 3

This request is refused under section 18(e) of the OIA as the information does not exist. There has been no correspondence between Inland Revenue and the Government/Government Ministers regarding the arrest at border option.

Question 4

The number of borrowers whose travel movements are being monitored for possible arrest is refused under section 18(c)(i) of the OIA. Making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994, as release of this information could adversely affect the integrity of the tax system.

Question 5

I have interpreted your request for the number of warning notices issued to overseas based borrowers to be notices that specifically warn of a potential arrest.

We do not issue warning notices specific to the 'arrest at border' stage of collection actions, therefore your request is refused under section 18(e) of the OIA as the information does not exist.

Statements and notices, including information on the range of possible collection actions are issued from before a borrower's first default onwards, via multiple channels. We also increase attempts to contact overseas based borrowers when we know they are in New Zealand and encourage them to contact us to sort out their student loan debt before they leave.

Right of Review

If you disagree with my decision(s) on your OIA request, you can ask an Inland Revenue review officer to review my decision(s). To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest, so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Patrick Veenstra

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