



19 March 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 February 2026. You requested the following:

*Could you please provide me with details of all areas of tax law where the Commissioner of Inland Revenue chooses not to commit resources on compliance activity.*

Inland Revenue applies compliance activity across all areas of the tax system on an ongoing basis to maintain its integrity. The Commissioner does not identify or designate any areas of tax law as not subject to compliance activity.

You may be interested in Inland Revenue's published Annual Report<sup>1</sup>, which provides a broad overview of our compliance activities and areas of focus.

#### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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

[REDACTED]

**Bernadette Newman**  
**Customer Segment Leader – Small & Medium Enterprises**

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<sup>1</sup> [Inland Revenue Annual Report Te Tari Taake Pūrongo ā-Tau 2024-25](#)