



24 May 2023

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 April 2023. You requested the following in relation to the Cost of Living Payments:

- a) *The number of people who were paid the first one or two instalments of the Cost-of-Living Payment, but were not initially paid subsequent instalments because the Department had reviewed further information indicating that they may not be in New Zealand*
- b) *Of the people captured by (a), the number of people who have now been paid the withheld instalments after confirming their eligibility with the Department.*
- c) *Of the people captured by (a), the number of people who –*
 1. *The Department believes were not eligible for payments they received, and*
 2. *The Department believes were eligible for the payments they received, but not for the payments that were withheld*

Cost of Living Payment Eligibility

The Cost of Living Payment was designed so that limited effort is required to receive the payment, and eligibility is assessed based on the information Inland Revenue holds. The eligibility criteria for the Cost of Living Payment can be found on Inland Revenue's website: <https://www.ird.govt.nz/cost-of-living-payment>.

To indicate presence in New Zealand, Inland Revenue checks the country the customer lists for tax residence purposes, whether they have a NZ bank account, a New Zealand physical address, and whether their 2022 income tax assessment included income earned in New Zealand. Note, customers can choose to have their mail sent to a postal address different to their physical address, including overseas. Checks are completed before each payment is made.

Inland Revenue completes eligibility checks daily, as recipients could become eligible between payments. For example, some people have not yet filed or finalised their 2021-22 income tax assessments, which is required before eligibility can be determined. If a customer thinks they should have received the payment but did not, they can check why in myIR. After they log into myIR, they can select 'I want to...', then 'Cost of Living Payment eligibility'. This will explain why we did not think they were eligible. If we consider a customer to be outside of New Zealand but they were not, they can send us a message in myIR explaining how they were in New Zealand, or they can call us on 0800 473 777. We will be able to update the records to make the payment to them.

Question a) The number of people who were paid the first one or two instalments of the Cost-of-Living Payment, but were not initially paid subsequent instalments because the Department had reviewed further information indicating that they may not be in New Zealand

A summary of the number of people who were paid the first one or two instalments of the Cost of Living Payment but were not subsequently paid the third payment is provided in the report titled *Cost of Living payment: Post payment three summary report* on page 5 in Table 1. This report is publicly available on Inland Revenue's Tax Policy website in the *Information release – Cost of Living Payment*: <https://www.taxpolicy.ird.govt.nz/publications/2022/2022-ir-col-payment>.

As such, I have decided to refuse the part of your request under section 18(d) of the OIA, as the requested information is publicly available.

Question b) Of the people captured by (a), the number of people who have now been paid the withheld instalments after confirming their eligibility with the Department

Regarding those whom Inland Revenue considered were potentially overseas and did not receive the third payment, 7,586 of these customers are currently listed as eligible with 6,854 being paid as of 5 May 2023. Inland Revenue can only make payments to those who have confirmed their bank account.

Question c) Of the people captured by (a), the number of people who – 1. The Department believes were not eligible for payments they received, and 2. The Department believes were eligible for the payments they received, but not for the payments that were withheld.

A summary of the number of payments made to customers potentially overseas or who were ineligible in some way is provided in the report titled *Cost of Living payment: Post payment three summary report* on page 5 and 6. As such, I have decided to refuse this part of your request under section 18(d) of the OIA, as the requested information is publicly available.

The summary of payments on page 5 and 6 of the report explain the caveats around Inland Revenue's and New Zealand Customs' data matching. At the date of the report, 1,197 people who met the screening criteria for being potentially overseas have since confirmed their presence in New Zealand and have received at least one payment. Inland Revenue has, as mentioned, relied on people to get in touch with us to confirm their eligibility if they believe they are entitled to a payment.

Page 9 explains how some customers potentially overseas who have received one or two payments may meet the other eligibility criteria. I believe the information you are seeking is publicly available in this report. I am therefore refusing your request under section 18(d) of the OIA, as the requested information is publicly available.

Right of Review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. 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 decisions. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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



Sharyn Rea
Acting Customer Segment Leader
Significant Enterprises