



13 May 2025

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 April 2025. You requested the following:

I request access to all memos, communications and documents in the possession or under the control of Inland Revenue related to "IRS Notice 2024-78" [link to notice]. I additionally request access to all memos, communications, and documents related to "IRS Notice 2023-11" [link to notice].

Of particular interest are any matters relating to the requirements set forth on page 8 of 2024-78 and page 11 of 2023-11, regarding eligible Model 1 IGA jurisdictions.

I further kindly request that the documents include all communications between the government and financial institutions regarding the obligation of Model 1 IGA countries [New Zealand] as specified in the notice to "Encourage FFIs located in a Model 1 IGA jurisdiction to not discriminate against U.S. citizens that do provide a U.S. TIN."

There are four requirements, hereafter referred to as Requirement (1) through (4), set out on page 11 of *IRS Notice 2023-11* and page 8 of *IRS Notice 2024-78*.

Information being released

There are three emails in scope of your request, detailed in the table below. I am partially releasing these emails, attached as **Appendix A**, with some information withheld under section 9(2)(a) of the OIA to protect the privacy of natural persons.

Please note that the information relating to Requirement (3) is included in the email dated 28 February 2025.

Item	Date	Document
1.	23/01/2023	Email titled: Notice 2023-11 – FFI Temporary U.S. TIN Relief
2.	18/04/2023	Email titled: New TIN Codes For FATCA where a valid US TIN is not held for reportable account.
3.	28/02/2025	Email titled: Extension of Temporary Relief for Foreign Financial Institutions to Report U.S. Taxpayer Identification Numbers.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Information withheld and refused

I am withholding the information relating to Requirement (2) in full under section 6(b) of the OIA, as the making available of that information would be likely to prejudice the entrusting of information to the Government of New Zealand on a basis of confidence by the Government of any other country or any agency of such a Government or any international organisation.

I am refusing your request for the information relating to Requirement (1) and Requirement (4) under section 18(d) of the OIA, as the information is publicly available through the following links:

Item	Date	Document	Website address
1.	01/05/2018	IR1090: Foreign Account Tax Compliance Act: provision of US TINs	ird.govt.nz/international-tax/exchange-of-information/fatca/important-documents
2.	12/06/2014	United States Intergovernmental Agreement (FATCA)	taxpolicy.ird.govt.nz/tax-treaties

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



Anu Anand

Service Leader, International Revenue Strategy



FATCA - Notice 2023-11 - FFI Temporary U.S. TIN Relief

From fatca <fatca@ird.govt.nz>

Date Wed 25/01/2023 06:56

Bcc 9(2)(a)



[IN CONFIDENCE RELEASE EXTERNAL]

Good Afternoon,

On 30 December 2022 the U.S. Internal Revenue Service (IRS) issued guidance setting out further relief for Foreign Financial Institutions (FFIs) that have been unable to obtain U.S. TINs for their FATCA reportable account holders and controlling persons. This is guidance was set out in Notice 2023-11 which can be found here - <https://www.irs.gov/pub/irs-drop/n-23-11.pdf>

This temporary relief of U.S. TIN requirements for FATCA should allow New Zealand FIs to continue to undertake business with U.S. citizens that have not provided a U.S. TIN without being identified as significantly non-compliant by the IRS. The notice also provides guidance to help encourage U.S. citizens to provide their U.S. TIN when requested.

It is recommended that your FATCA Responsible Officer read this and consider the impact of Section 3 of the Notice on your reporting. This may impact your 31 March 2023 (current year) FATCA reporting, due 30 June 2023.

We consider that the key points from the notice are:

- The IRS will not consider the failure to report a U.S. TIN with respect to a pre-existing account as significant non-compliance where the FFI has taken the following steps:
 - A date of birth for each reportable account holder/controlling person is obtained and reported.
 - The FFI annually requests from the account holder the missing US TINs.
 - The FFI annually searches its electronic data for any missing US TINs.
 - A "TIN code" is used for FATCA reporting (currently 22222222 through 77777777), providing context on why the US TIN is not yet held.
- The notice provides a minimum standard for when an FFI is requesting a U.S. TIN for an account holder / controlling person including specific references that should be included.
- An FFI must retain records of the policies and procedures it has adopted to meet the above requirements and evidence that these actions have been undertaken.

The use of “TIN codes” and date of birth information for FATCA reporting where a U.S. TIN has not been obtained aligns with previous guidance from the IRS. New TIN codes will be issued in early 2023 by the IRS however the existing TIN codes (issued May 2021) will remain valid for the current year FATCA reporting.

Kind regards
The FATCA Team.

IN CONFIDENCE



New TIN codes for FATCA where a valid US TIN is not held for reportable account

From fatca <fatca@ird.govt.nz>

Date Tue 18/04/2023 20:28

Bcc 9(2)(a)



Good evening,

[Please note the US TIN code changes described below are with immediate effect in myIR]

We sent out a FATCA update on 25 January 2023 advising that on 30 December 2022 the U.S. Internal Revenue Service issued guidance setting out further relief for Foreign Financial Institutions (FFIs) that have been unable to obtain U.S. TINs for their FATCA reportable account holders and controlling persons. This guidance was set out in **Notice 2023-11** which can be found here - <https://www.irs.gov/pub/irs-drop/n-23-11.pdf>.

Further to this guidance, the U.S. Internal Revenue Service has updated their **FATCA FAQs** on the use of TIN codes where a valid US TIN is not held. The link to their FAQs, which includes the full list of the new TIN codes, can be found here - <https://www.irs.gov/businesses/corporations/frequently-asked-questions-faqs-fatca-compliance-legal#reporting>. Please refer to **Q6** under “Reporting”.

There are four key changes to highlight:

1. Code **22222222** now takes precedence over any other applicable code, except where the new code 000222111 will apply.
2. New code 000222111 has been added to the list. This is for use on preexisting depository individual accounts where the only U.S. indicia is a U.S. place of birth, and the FFI has confirmed that the account holder is a resident of the jurisdiction where the account is maintained for AML and tax purposes. This takes precedence over any other code that could apply.
3. The \$1,000,000 threshold has been removed from code **66666666**, otherwise its use remains the same.
4. New code 99999999 has been added to the list. This is for use on any account where the FFI has been unable to obtain a valid U.S. TIN and none of the other TIN codes would be applicable. The use of this code indicates that the FFI has completed its review of accounts without U.S. TINs and has in good faith applied TIN codes to accounts.

In addition, FFIs can no longer use the TIN code AAAAAAAAAA. You would be already aware that this was not a valid TIN option for the previous reporting period when the U.S. Internal Revenue Service introduced the use of TIN codes. The ongoing use of AAAAAAAAAA does not meet the requirements for a FFI to get relief under Notice 2023-11 and, as such, is no longer available to use. This change is effective now for all reporting years, including prior year reporting. So, if you need to do any "new" or "corrected/amended" files in myIR for prior year reporting the AAAAAAAAAA TIN code cannot now be used.

Inland Revenue has implemented these changes in myIR to allow for these TIN code options to be used. If you use the Excel option to report for FATCA, please ensure that you download and use the latest template that has been now updated with the above changes.

If you have any questions regarding the use of these TIN codes, please email us at fatca@ird.govt.nz.

Kind regards

The AEOI Team | Inland Revenue

CRS queries email: global.aeoi@ird.govt.nz

FATCA queries email: fatca@ird.govt.nz

Link to our CRS/FATCA information: [Exchange of information \(ird.govt.nz\)](https://www.ird.govt.nz/exchange-of-information)

Wellington | New Zealand

In Confidence – External Release

From: [fatca](#)
Cc: [fatca](#)
Subject: Extension of Temporary Relief for Foreign Financial Institutions to Report U.S. Taxpayer Identification Numbers
Date: Friday, 28 February 2025 1:40:39 pm

[IN CONFIDENCE RELEASE EXTERNAL]

Dear Sir/Madam,

We are writing to advise about the implications of the latest Notice issued by the U.S. Internal Revenue Service (IRS) for New Zealand Foreign Financial Institutions (FFIs) reporting for FATCA.

Notice 2024-78 provides an extension to the temporary relief for FFIs that have not been able to obtain U.S. TINs for their pre-existing FATCA reportable account holders and controlling persons. It extends, and adds to, **Notice 2023-11** (issued 30 December 2022) which outlines what FFIs must do in order to obtain relief from the U.S. determining they are significantly non-compliant with their FATCA obligations.

We consider that the key points from the notice are:

- The relief extends for calendar years 2025, 2026, and 2027. This will not impact your 31 March 2025 (current year) FATCA reporting, due 30 June 2025. You should continue to follow the guidance under Notice 2023-11 for the current year in order to obtain the relief.
- It relates to pre-existing accounts only and does not apply to new accounts opened after the IGA came into force.
- FFIs must report a valid date of birth and use the prescribed TIN code where a U.S. TIN has not been obtained.
- The notice further sets out expectations for FFIs regarding their annual efforts to obtain U.S. TINs and documentation of such efforts. An FFI must retain records until 2031 of the policies and procedures it has adopted to meet these requirements and evidence that these actions have been undertaken.

FFIs are asked not to discriminate against U.S. citizens that are captured by FATCA reporting requirements.

Further information:

- Notice 2024-78: [Notice 2024-78, Extension of Temporary Relief for Foreign Financial Institutions to Report U.S. Taxpayer Identification Numbers](#)
- Notice 2023-11: [Foreign Financial Institution Temporary U.S. Taxpayer Identification Number Relief](#)

If you have any questions, please email us at fatca@ird.govt.nz.

Kind Regards,

The AEOI Team

Inland Revenue | Wellington | New Zealand

CRS queries: global.aeoi@ird.govt.nz | FATCA queries fatca@ird.govt.nz

Link to our CRS/FATCA information: [Exchange of information \(ird.govt.nz\)](#)