



8 May 2026



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 April 2026. You requested the following:

I would like to obtain statistical data regarding the assistance provided by Inland Revenue to tax administrators in other countries related to turnover taxes such as VAT/GST, digital services taxes, and gambling duties/levies.

Some of New Zealand's Double Tax Agreements (DTAs) include provisions for assistance with revenue collection.

- 1. Please advise on the number, scope, and outcomes of exchange of information and/or tax collection cases related to turnover taxes provided under these DTAs in New Zealand.*
- 2. Most of New Zealand's DTAs allow the contracting states to apply the relevant DTA for the elimination of double taxation in cases not explicitly covered by the DTA. This implies that the contracting states may agree to utilise the Mutual Agreement Procedure (MAP) in disputes concerning turnover taxes. Please advise on the number, scope, and outcomes of cross-border disputes involving turnover taxes in New Zealand that have utilised the MAP.*
- 3. The Multilateral Convention on Mutual Administrative Assistance in Tax Matters is effective in New Zealand: for criminal tax matters, from 1 March 2014; for all other exchange of information matters, from 1 January 2015. New Zealand made no reservations regarding turnover taxes. Please advise on the number, scope, and outcomes of mutual assistance cases in New Zealand related to turnover taxes and provided under the Convention on Mutual Administrative Assistance in Tax Matters.*

On 15 April 2026, you clarified your request to be for statistical data covering the last five financial years in relation to:

1. Instances where Inland Revenue has provided assistance to, and sought assistance from, overseas tax authorities (that is both inbound and outbound requests).

2. In relation to assistance provided under Double Tax Agreements and the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, information limited to assistance in collection cases relating to turnover taxes.
3. In relation to Mutual Agreement Procedure (MAP) cases, information limited to cases relating to turnover taxes.

To protect the privacy of individual taxpayers, part of the information requested cannot be provided as it may risk identifying an individual or entity, which is contrary to the confidentiality provisions set out in section 18 of the Tax Administration Act 1994 (TAA). As such, your request for data statistics where the results are below 10 is refused under section 18(c)(i) of the OIA, as releasing this information would be contrary to section 18(1) of the TAA.

However, I can advise the following:

Item 1: Please advise on the number, scope and outcomes of tax collection cases related to turnover taxes provided under these DTAs in New Zealand.

There were less than 10 requests in the past five years made by New Zealand under a Double Taxation Convention (DTA) relating to the Goods and Services Tax (GST).

Item 2: Please advise on the number, scope and outcomes of cross-border disputes involving turnover taxes in New Zealand that have utilised MAP.

There have been no MAP cases related to cross-border disputes involving turnover taxes.

Item 3: Please advise on the number, scope and outcomes of tax collection cases related to turnover taxes provided under the Multilateral Convention in New Zealand.

There were less than 10 requests to New Zealand in the past five years made under the Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention) relating to value added tax (VAT).

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