

12 May 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 April 2026. The information you requested is detailed separately as **Appendix A**

As your request lacked enough detail for Inland Revenue to readily identify relevant information in scope, we attempted to contact you by phone and followed up with an email on 20 April 2026. Not having received a response, we have considered your initial request. Your request for strategy and planning documents; business plans or operational plans; advice received on debt enforcement and hardship impacts; and reviews, evaluations, or monitoring reports is refused under section 18(f) of the OIA, as the information requested cannot be made available without substantial collation or research.

Having said that, in the spirit of the OIA, I make the following comments: As per our email requesting clarification, Inland Revenue's significant corporate documents are available publicly in the 'about us' tab on our website: ird.govt.nz. These documents convey Inland Revenue's roles and responsibilities, and the various strategies employed to ensure we meet our overall objective of "improving the ora of New Zealanders". By way of example the ird.govt.nz/about-us/publications link takes you to the Annual and corporate reports, Our Strategy, Policy framework for debt to government and Research and evaluation report.

Our guiding principles for many years have been, make it easy to comply with tax and social policy obligations and hard not to. Technical guidance and explanations are available on our various websites: ird.govt.nz; taxtechnical.ird.govt.nz and taxpolicy.ird.govt.nz, that are intended to assist customers to understand and meet their tax obligations.

As you mention specifically debt and hardship strategies, I can advise that our general debt management approach is to let people know, usually via their myIR account, that they have a debt. Then if unpaid after the due date, and we do not hear back from customers following reminders for payment, we may implement a deduction notice on a known source of income. If a deduction notice causes the customer concern, they will generally contact us so that relief options can be discussed and when appropriate, a mutually acceptable arrangement can be agreed.

I trust my comments and the information available on our website are of assistance. However, if you have remaining concerns about aspects of your situation, I encourage you to contact us to discuss these in more detail, either through myIR or through our Complaints Management Service details of which can be found on the main ird.govt.nz, 'contact us' page.

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



Claire Barclay

Enterprise Leader – Strategy & Performance

Appendix A

1. Strategy and planning documents

Copies of current and recent (last 3–5 years) strategy documents, including but not limited to:

- Inland Revenue's overarching organisational strategy
- Compliance, collections, and debt management strategies
- Any strategies or frameworks relating to the use of enforced recovery measures, including employer deduction notices and compulsory deductions from income

2. Operational and business planning material

Relevant business plans or operational plans that give effect to these strategies, including:

- Annual or multi-year business or service delivery plans
- Operational guidance or planning documents relating to escalation from voluntary repayment arrangements to enforced recovery

3. Advice received on debt enforcement and hardship impacts

Copies of any advice, briefings, reports, or analysis received by Inland Revenue (including advice from internal business units, central agencies, external experts, or consultants) that relate to:

- The impacts of IRD's current debt enforcement practices on individuals or households already experiencing financial hardship
- The effectiveness of enforced collection tools (such as employer deductions) in achieving sustainable compliance outcomes
- Risks, unintended consequences, or equity considerations associated with debt enforcement for low-income or vulnerable taxpayers
- This includes advice that:
 - Was provided to senior leadership, the Commissioner, or Ministers
 - Informed strategic, policy, or operational decisions
 - Considered social, economic, or wellbeing impacts alongside revenue outcomes

4. Reviews, evaluations, or monitoring reports

Any evaluations, reviews, monitoring reports, or post-implementation assessments produced within the last three years that assess:

- The effectiveness of IRD's debt recovery and enforcement strategies
- Outcomes for taxpayers subject to enforced deductions, including impacts on hardship, ongoing compliance, or repeat debt
- Whether current approaches align with IRD's stewardship and care-and-management obligations under the Tax Administration Act.