

26 May 2026

Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 April 2026. You requested the following:

Please provide any documentation (from the last year) that relates to ministerial directions regarding the processing of GST refunds.

Information refused

Your request for information relating to ministerial directions regarding the processing of GST refund is refused under section 18(e) of the OIA because the document alleged to contain the information requested does not exist. Having checked with those who have responsibility for operationalising legislation and our Policy teams we have been unable to locate any documents that may fall within the scope of your request.

This is likely because the Minister would not be involved at that level of operational detail. The roles of Ministers and the Commissioner of Inland Revenue are clearly defined. The Commissioner of Inland Revenue has duties of care and management of taxes under the Tax Administration Act 1994 and has statutory independence from Ministers to ensure Inland Revenue can levy and carry out its duties independently. Whereas Ministers are responsible for determining and promoting policy.

For completeness, I note that the Minister of Revenue did make a policy decision in a tax policy report titled *GST and bad debt deductions (IR2026/012)*. This decision resulted in amendments to the Goods and Services Tax Act 1985, which were enacted through the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026.

However, I have not interpreted your request as extending to this material. Your request seeks information about “directions” from the Minister regarding GST refund processing. In our view, the policy report records the Minister’s decisions on legislative policy following officials’ advice, rather than constituting operational directives or instructions about how GST refunds should be processed.

If this material is of interest, I note that the report will be published on Inland Revenue’s tax policy website (taxpolicy.ird.govt.nz) shortly.

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



Graeme Morrison
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