



13 October 2025

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 September 2025. You requested the following (numbered for ease of responding):

1. *The number of short process rulings issued (by year) since the process was implemented*
2. *The acceptance rate of short process rulings (i.e. what proportion of short process rulings does the Commissioner decline to make pursuant to section 91EK(2) of the Tax Administration Act 1994). If data is available, please provide the number of short process rulings declined due to each subcategory in section 91EK(2) of the Tax Administration Act 1994 (paragraphs (a) to (e)).*
3. *The number of private binding rulings issued (by year) for the same period.*

Item 1

Table 1 below details the total number of short-process ruling received and the total number of short-process ruling issued, broken down by year, since the process was implemented.

Period	Number of SPRs Received	Number of SPRs Issued
1 Oct 2019 – 30 Jun 2020	26	13
1 Jul 2020 – 30 Jun 2021	54	37
1 Jul 2021 – 30 Jun 2022	68	39
1 Jul 2022 – 30 Jun 2023	26	14
1 Jul 2023 – 30 Jun 2024	38	27
1 Jul 2024 – 30 Jun 2025	53	31

Please note that applicants can withdraw their application at any time by notifying the Commissioner of Inland Revenue.

Item 2

Section 91EK(2) of the Tax Administration Act 1994 (TAA) sets out various circumstances where the Commissioner may decline to make a short-process ruling if it is considered that the question asked makes a response under a shortened process inappropriate, for example, when the application:

- raises an issue involving an apparent gap or deficiency in policy settings
- is directly in opposition to an existing policy of the Commissioner or technical position taken by the Commissioner
- raises an issue that has, or would have, significant implication or wide effect as a precedent
- fails to provide sufficient information
- raises a question that is better answered by the Commissioner through another process.

In addition to the circumstances listed above, the Commissioner can also decline to make a short-process ruling if the requirements under section 91EL(3) of the TAA are not met or for any reason specified in sections 91E(3), (3B), (4), and (4A) of the TAA. For instance, a ruling may be declined if assessments have already been made, or if the matter relates to a tax that is already due and payable.

Table 2 below details the number of applications declined to rule under section 91EK(2) of the TAA, those declined to rule under other relevant provisions and the acceptance rate.

Period	SPRs declined under s 91EK(2)	SPRs declined under other provisions	Acceptance rate
1 Oct 2019 – 30 Jun 2020	3	3	76.9%
1 Jul 2020 – 30 Jun 2021	4	3	87.0%
1 Jul 2021 – 30 Jun 2022	8	6	79.4%
1 Jul 2022 – 30 Jun 2023	1	3	84.6%
1 Jul 2023 – 30 Jun 2024	2	4	84.2%
1 Jul 2024 – 30 Jun 2025	2	8	81.1%

The subcategory of section 91EK(2) of the TAA under which a short-process ruling request was declined is not recorded in Inland Revenue's system. Further, the reason for declining to rule on a short-process ruling may fall under more than one subcategory.

Item 3

Table 3 below details the total number of private rulings issued, broken down by year, since the process was implemented.

Period	Private rulings issued
1 Oct 2019 – 30 Jun 2020	27
1 Jul 2020 – 30 Jun 2021	104
1 Jul 2021 – 30 Jun 2022	92
1 Jul 2022 – 30 Jun 2023	94
1 Jul 2023 – 30 Jun 2024	84
1 Jul 2024 – 30 Jun 2025	88

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



Tracey Zeier

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