



15 October 2025

[REDACTED]

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 September 2025. You requested the following:

...Second Component of OIA Request:

I seek copies of policies (principled and operational policy guidance) and procedure guidance to staff and any other documents of any nature that consider where IRD elects ad hoc not to use its powers in a way that will directly cause harm (e.g. penalties) to taxpayers (including but not limited to liable parents). I am looking for any material where IRD considers it may elect to act or not act that is ad hoc, random or capricious, and its own analysis of where it knows that action or inaction may cause harms (e.g. penalties) to payers through acts and omissions of IRD that cause that situation to occur. If the idea is to avoid harm to the payer through seeking the funds at source, by not seeking them and penalising the payer instead so that a greater amount is required, that seems perverse to me.

Third Component of OIA Request:

I seek any information IRD has that it considers proves the lawfulness of IRD acting or not acting in a way that causes harm to arise to payers. For example is it legal for staff to deliberately aim to harm a payer by not doing something or not rectifying something they could have done, where the known outcome or procedure (or the outcome they should have known with a reasonable expectation of due care and knowledge of the systems they work to support) is that the payer will be penalised and have no avenue to have that mitigated (other than penalise first, consider remission later)?

In addition, can you please advise the:

- Name and contact details of a manager with Child Support system responsibilities to be available for a media contact?*
- Appropriate IRD contact for an Ombudsman complaint to engage with (if different)?*

Information refused

I am refusing your request in full under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist.

You may be interested in Inland Revenue's Standard Practice Statements [19/05 \(Options for relief from child support debt\)](#) and [18/04 \(Options for relief from tax debt\)](#), which outline the Commissioner of Inland Revenue's standard practices relating to the recovery of and relief from debt.

Information on how to contact Inland Revenue for media queries is available on Inland Revenue's website (ird.govt.nz) by searching for [Media queries](#).

In the event of an Ombudsman complaint, should the Office of the Ombudsman require comment from Inland Revenue, it will contact us directly.

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



Sue Gillies

Customer Segment Leader, Families Customer Segment