



20 October 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 September 2025. You requested the following:

1. *Does IRD have a position regarding the collection of UK Inheritance Tax on behalf of HMRC? That is, will IRD assist with collection of the UK Inheritance Tax, or not?*
2. *Has IRD received requests to collect UK Inheritance Tax since 2008?*
3. *How many such requests have been received by the IRD from the UK's HMRC by year since 2008?*
4. *Please advise the amount of UK Inheritance Tax collected by the IRD and passed onto HMRC in each year*

Please advise if you need any clarification regarding the above points. I look forward to hearing from you in due course.

Item 1

New Zealand's Double Taxation Convention¹ and the Multilateral Convention² allow HMRC to request Inland Revenue's assistance in collecting tax debts resulting from United Kingdom (UK) Inheritance tax.

Items 2, 3 and 4

Inland Revenue has not received any requests to collect UK Inheritance tax since 2008.

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.

¹ [Article 25A of the Convention between the Government of New Zealand and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains \(the DTC\) and New Zealand.](#)

² [Article 11 of The Multilateral Convention on the Mutual Administrative Assistance in Tax Matters](#)

Thank you again for your request.

Yours sincerely



Ms Anu Anand

Service Leader

International Revenue Strategy

Competent Authority