



17 September 2025



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 August 2025. In respect of the queries that are directed to Inland Revenue, (noted on page 2) we do not have any specific policies relating to *the long-term costs of childhood abuse*. However, in keeping with the spirit of the OIA, I can advise that Inland Revenue is committed to ensuring our services are accessible and inclusive for all New Zealanders. Our approach is guided by key legislation and frameworks, including the Generic Tax Policy Processes and Regulatory Impact Assessments required to accompany most legislative changes.

Inland Revenue's approach factors in the New Zealand Bill of Rights Act 1990, the Human Rights Act 1993, the New Zealand Disability Strategy, and the United Nations Convention on the Rights of Persons with Disabilities including Article 17 – Protecting the Integrity of the Person.

We understand that childhood abuse can have long lasting and significant impacts on our customers which can affect a person's ability to engage with us about their tax and social policy obligations. Inland Revenue offers a range of cost-free support options tailored to meet diverse needs such as:

Self-Service Options

- **myIR:** Our secure online portal offers a way for customers to interact with us on their own terms. It also includes secure mail for those who prefer written communication.
- **Our website:** With over 3,000 pages of content on tax and social policy, our website is a valuable resource for those who prefer to explore information independently.
- **Voice/Keypad Self-Service:** Available 24/7, this option suits customers who prefer auditory interaction for simpler tasks.

Voice Support

- **Phone Support:** Customers can call us between 8:00am and 6:00pm, Monday to Friday. If a customer identifies a health condition or disability that impacts their ability to engage, our people will respond with empathy and adapt their communication style.
- **Slow-Speed Automated Line:** By calling 0800 700 334, customers can access slower-paced automated options before speaking with a representative.

Face-to-Face Support

- **Community Compliance Officers:** Our team engages with customers in local communities and at IR offices. They are trained to support a wide range of tax and compliance needs and can tailor their approach to individual circumstances. Please let our team know if you have specific needs around creating a safe environment / interaction, supports to reduce anxiety or any other needs you might have.

Turning now to your specific information request, you requested the following:

... I request information under the Official Information Act 1982 to clarify which agencies accept responsibility for the long-term health, social, and economic costs of childhood abuse when it was unaddressed, and symptoms emerge in adulthood.

... Section F – Cross-Agency (Whole of Government)

13. Any government-held reports or modelling on:

- a. The relationship between childhood abuse and later criminal offending or incarceration.*
- b. Intergenerational impacts of abuse, including transmission of trauma to children of survivors.*
- c. The compounded impact of immigration pressures and AI-driven labour market displacement on survivors with disrupted work histories.*
- d. Regional and targeted support groups for survivors. Whether these exist, how consistent access is, and whether coordination gaps exist nationally.*
- e. National coordination (or lack thereof) to ensure people are matched with appropriate specialists for optimal social outcomes.*
- f. Suicide statistics, including proportions where evidence indicated childhood abuse as a factor.*
- g. Social detection systems for childhood abuse, and whether there are structured follow-ups or "check-ins" for survivors as they enter adulthood.*
- h. Jury service exemptions for survivors of childhood abuse; whether there is a trauma-informed process that avoids requiring retraumatising proof of unsuitability.*
- i. Consideration of household debt burdens (therapy costs, student loans, living costs) and how these exacerbate disadvantages for survivors and caregiving families.*

Section G – Policy History (Cross-Agency & Cabinet)

14. Please provide any Cabinet papers, policy reviews, or ministerial briefings from the past five successive governments (approx. 20 years) relating to:

- a. Expansion or restriction of ACC coverage for psychological injury from childhood abuse (sexual, physical, emotional, neglect).*
- b. Interagency responsibility for adult survivors of childhood abuse.*
- c. Proposals addressing the economic and social costs of untreated childhood abuse.*
- d. Consideration of benefit eligibility (partner income tests), education funding rules, or access to therapy as barriers for survivors and caregiving households.*

Section H – Tax and Household Burden (Inland Revenue & Treasury)

15. Please provide any analysis, Cabinet papers, or modelling in the last 20 years relating to:

- a. The treatment of household income in tax policy versus in benefit eligibility rules.*
- b. Whether Inland Revenue has considered income tax adjustments, credits, or deductions for individuals supporting a partner (and their dependents) who are unable to work due to mental health conditions or trauma.*
- c. Any analysis of how current tax and benefit settings combine to disadvantage single-income households where one adult is a survivor of childhood abuse requiring long-term support.*
- d. Any interagency consideration of whether these households face higher effective marginal tax rates or disproportionate hidden costs compared to dual-income households.*

Item 1: Section F – Cross-Agency (Whole of Government)

Inland Revenue does not hold any information in scope of this part of your request. Therefore, your request is refused in full under section 18(g)(i) of the OIA, as the information requested is not held by Inland Revenue, and I have no reason for believing it is held by, or more closely connected with the functions of another department.

Under section 14 of the OIA, items in your request would normally be transferred to the relevant agencies. However, since those agencies have already received your request, no transfer has been made:

- item b would have been transferred to Oranga Tamariki or the Ministry of Social Development,
- items d, e, and f would have been transferred to the Ministry of Health,
- item g would have been transferred to Oranga Tamariki, and
- item h would have been transferred to the Ministry of Justice.

However, in keeping with the spirit of the OIA, I can advise that household debt burdens are a key factor considered in any request for relief made to Inland Revenue. Our standard practice statement, SPS 18/04: Options for the relief of tax debt, outlines the factors Inland Revenue takes into account when assessing appropriate relief. This statement is available on Inland Revenue's Tax Technical website (taxtechnical.ird.govt.nz).

When determining appropriate relief, Inland Revenue also refers to the average household expenditure guide, which can be found on Inland Revenue's website (ird.govt.nz) by searching for *Household Expenditure Guide*.

Any application for relief received by Inland Revenue is given careful consideration, including if there are any significant costs that are out of the ordinary due to health issues of the applicant or their dependents.

Item 2: Section G – Policy History (Cross-Agency & Cabinet)

Inland Revenue does not hold any information in scope of this part of your request. Therefore, your request is refused in full under section 18(g)(i) of the OIA, as the information requested is not held by Inland Revenue, and I have no reason for believing it is held by, or more closely connected with the functions of another department.

Under section 14 of the OIA, the following items would normally be transferred to other agencies. However, since those agencies have already received your request, no transfer has been made:

- item a to the Accident Compensation Corporation,
- item b to the Ministry of Health,
- item c to The Treasury,
- item d to the Ministry of Social Development.

Item 3: Section H – Tax and Household Burden (Inland Revenue & Treasury)

Inland Revenue does not hold any information in scope of this part of your request. Therefore, your request is refused in full under section 18(g)(i) of the OIA, as the information requested is not held by Inland Revenue, and I have no reason for believing it is held by, or more closely connected with the functions of another department.

Right of Review

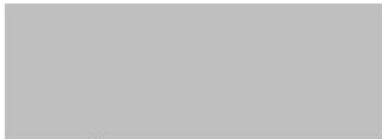
If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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 Lead - Families