

15 September 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 August 2026. You requested the following:

Please provide information regarding complaints made against officers, employees, or representatives of the Inland Revenue (IRD) during the period 1 August 2023 to 31 July 2026.

Please include complaints recorded through internal complaints, HR/employment, integrity, whistleblowing/protected disclosure, or other processes. For each complaint, please provide:

- 1. The date the complaint was recorded;*
- 2. The general nature of the complaint;*
- 3. The position or role of the person involved, where this can be provided without identifying the individual;*
- 4. Whether the complaint was investigated;*
- 5. If investigated, the outcome; and*
- 6. Any disciplinary or other action taken as a result.*

On 25 August 2026 we wrote to clarify your request and explained that providing a response would require significant manual effort. As you did not respond to our request for clarification, we have responded to your request by providing the number of external complaints made about staff that are formally recorded through our complaints management and integrity and conduct processes.

Information withheld or refused

Customers often raise concerns about staff interactions and communication. Common issues include delays, lack of progress, inaccurate or inconsistent information, and whether their circumstances have been properly considered. These concerns are generally resolved at the time they are raised as part of business-as-usual processes. If not resolved through, or the customer prefers, matters are escalated to our Complaints Management Service.

As a result, we do not capture all concerns in a way that would enable us to respond to your request. Therefore, your request for all complaints is refused under section under section 18(f) of the OIA, as the information cannot be made available without substantial collation or research.

Information related to specific complaints, such as dates, descriptions, staff roles, outcomes, disciplinary action or combinations of these details could reasonably enable individual complainants or staff members to be identified. This information is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA)

because it is reasonably capable of being used to identify a person (a taxpayer). Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

Any information that would identify an Inland Revenue employee is refused under section 9(2)(a) of the OIA on the basis that is necessary to protect the privacy of natural persons. However, we can provide the following aggregated and anonymised information. Please note that the information in the tables below is from 1 August to 31 December 2023, 1 January to 31 December for both the 2024 and 2025 years, and 1 January to 31 July 2026.

Tables 1 and 2 represent a summary of the readily available information we hold regarding staff service complaints logged by our Complaints Management Service. Each complaint is investigated and an outcome noted. Cases that contain more serious conduct concerns are passed to the Integrity & Conduct team for consideration and action as appropriate.

Table 1 – Service Complaints received by Complaints Management Service by Business Group and outcome

Service Complaint Outcome	2023	2024	2025	2026
Customer and Compliance Services - Individuals				
Service appropriate	31	58	145	76
Service not appropriate	49	148	198	120
Not determined	0	2	14	5
Total	80	208	357	201
Customer and Compliance Services - Business				
Service appropriate	16	47	44	39
Service not appropriate	5	14	17	20
Not determined	2	1	2	10
Total	23	62	63	69
Other Business Group				
Service appropriate	2	21	27	5

Service not appropriate	1	0	5	0
Not determined	2	18	14	22
Total	5	39	46	27
Total service complaints	108	309	466	297

Table 2 Service not appropriate by primary reason

Primary reason	2023	2024	2025	2026
Confidentiality	1	3	3	0
Consistency and equality	0	1	1	0
Professionalism	22	84	83	62
Reliable advice and information	21	50	99	46
Responsiveness	11	24	34	32

When appropriate, feedback is passed to the staff member's manager, to discuss any learning opportunities or training needs identified with the staff member(s) involved. Complaints Management Service also monitor complaint outcomes more broadly to identify trends or areas for improvement.

Tables 3 to 5 represent all complaints received from external sources and investigated by Integrity & Conduct between 1 August 2023 – 31 July 2026. Some complaints may be double counted as they may be recorded by both the Complaints Management Service and Integrity & Conduct units.

Table 3 Integrity & Conduct complaints by Business group

	2023	2024	2025	2026	Total
Customer and Compliance Services - Business	2	7	5	4	18
Customer and Compliance Services - Individuals	2	12	10	10	34
Other	0	2	2	2	6
Unknown/Not Applicable	5	8	6	10	29
Total	9	29	23	26	87

Table 4 Integrity & Conduct complaints by outcome

	2023	2024	2025	2026	Total
No offense or issue disclosed	5	20	13	18	56
External - no IR party involved	0	2	3	6	11
Resolved – no further action	4	2	2	2	10
Other	0	5	5	0	10
Total	9	29	23	26	87

Table 5 Integrity & Conduct complaints by issue type

The total numbers in this table differ slightly from those in table 3 as cases may have more than one issue presented.

	2023	2024	2025	2026	Total
Unauthorised access of taxpayer information	7	8	8	22	45
Personal conduct of staff	1	8	6	2	17
Abuse of authority/power	0	4	2	2	8
Other	1	10	7	1	19
Total	9	30	23	27	89

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



Chris Linton

Domain Lead, Integrity & Conduct