



30 April 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 April 2024. You requested the following:

the number of search warrants executed per year by IRD since 1 January 2015 and the number of prosecutions undertaken by IRD per year since 1 January 2015

Search warrants

Inland Revenue completed a total of 48 search warrants for the years ending 31 December 2018-12 April 2024. A breakdown of this information is detailed in the below table. The reduced number of warrants sought during the 2020-2022 period reflects the diversion of staff capacity to support businesses during the COVID-19 pandemic.

We are unable to provide information on search warrants for the 2015-2017 period as this information is held in Inland Revenue heritage systems which are no longer accessible. Your request for this information is therefore refused under section 18(e) of the OIA, as the information no longer exists.

Year	Search warrants
2018	13
2019	6
2020	0
2021	1
2022	1
2023	20
2024	7

Prosecutions

Prosecutions undertaken by Inland Revenue for the years ending 30 June 2015-2024 are outlined in the below table. Prosecutions which were still active at the end of the financial year are listed in the 'before the court' column and may have been completed in a later year. Prosecutions for the 2024 year are to 31 March 2024.

Year	Completed	Before the court
2015	67	79
2016	79	116
2017	114	115
2018	94	121
2019	68	92
2020	57	83
2021	50	97
2022	38	93
2023	34	85
2024	27	78

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

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

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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.

Yours sincerely



Andrew Tringham

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