



21 August 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 July 2024. You requested the following:

1. *How many New Zealand (residents for tax purposes) are currently expected/required to pay child support?*
 - a. *How does this figure compare to numbers over the past five years? A break down of the numbers each year for five years will be helpful to see any trends.*
2. *How many New Zealand (residents for tax purposes) are currently paying child support?*
 - a. *As above, can this please be broken down by year for five years, to identify trends.*
3. *How many New Zealand (residents for tax purposes) are currently in breach of their requirement to pay child support?*
 - a. *As above, can this please be broken down by year for five years, to identify trends.*
4. *Can I please have a breakdown of the amount these people are in arrears by? It would be good to get an idea of what the largest arrears bill is?*
5. *How many people have been referred to court for non payment of child support?*
 - a. *Has this number increased or decreased? A five yearly breakdown would be helpful.*
6. *Can you please also provide a copy of the policy in relation to child support arrears?*

On 19 August 2024, regarding questions 1 to 4, you clarified for your request to be for a three year breakdown rather than five.

For question 5, you clarified your request to the number of people referred to court for non-payment of child support between the period of 1 June 2023 to 30 June 2024.

Information being released

In this response, New Zealand residents for tax purposes excludes all liable parents residing overseas (including those residing in New Zealand that are collecting on behalf of Services Australia). For those currently expected/required to pay child support, these are liable parents that have a current liability with an amount due.

Question 1

The table below details the number of New Zealand residents (for tax purposes) that are currently expected/required to pay child support.

Table 1: New Zealand residents expected/required to pay child support

As at 30 June	New Zealand residents
June 2024	91,584
June 2023	99,694
June 2022	104,608

Question 2

The table below details the number of New Zealand residents (for tax purposes) that have paid their full liability by the due date. However, there are liable parents that have paid some of their liability by the due date but not in full.

Table 2: New Zealand residents currently paying child support

As at 30 June	New Zealand residents paid in full on time
June 2024	67,864
June 2023	69,959
June 2022	72,079

Question 3

The table below details the number of New Zealand residents (for tax purposes) that are currently in breach of their requirement to pay child support.

Table 3: New Zealand residents currently in breach of their requirement to pay child support

As at 30 June	Liable parents
June 2024	66,348
June 2023	74,437
June 2022	80,044

Question 4

The table on the following page details the amount that New Zealand residents (for tax purposes) that are currently in arrears by.

Table 4: Amount that New Zealand residents are in arrears by

As at 30 June	Child support debt
June 2024	\$663,010,114
June 2023	\$741,309,551
June 2022	\$794,075,718

Information related to the largest child support arrears bills 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. 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 Tax Administration Act 1994 (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.

However, the table below details the average debt balances for the top 10 child support debtors. The balances include any penalties and interest.

Table 5: Average debt balances

As at 30 June	Average Debt Balance
June 2024	\$857,544
June 2023	\$1,314,925
June 2022	\$1,624,552

Question 5

The table below details the number of people that have been referred to court for non-payment of child support.

Table 6: People referred to court between 1 June 2023 to 30 June 2024

Reasons	People referred to court
Charging Orders	19
Warrants to Seize	5
Examinations	3
Arrest at Border	8
Other	1

The number of people referred to court for non-payment of child support has increased. This is based on a variety of factors including the suspension of legal action through parts of the pandemic, amendments to legislation and a change in government priorities.

Question 6

Inland Revenue previously responded to an OIA request, dated 19 March 2024, regarding policy relating to child support arrears. This can be found on Inland Revenue's website at [2024-03-19-inland-revenue-policy-for-referring-child-support-payments-to-the-court.pdf](https://www.ird.govt.nz/2024-03-19-inland-revenue-policy-for-referring-child-support-payments-to-the-court.pdf) ([ird.govt.nz](https://www.ird.govt.nz)). Therefore your request for a copy of the policy in relation to child support arrears is refused under section 18(d) of the OIA, as the information is publicly available.

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 ([ird.govt.nz](https://www.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