



13 February 2025



Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 January 2025. You requested the following:

- 1. Information on whether the IRD has systems in place to share or cross-check information with other government agencies, particularly Immigration New Zealand (INZ), regarding visa status, including when a visa expires.*
- 2. Given that the IRD742 (IRD number application -non-resident/offshore individual) form (and prior forms dating back to 2015) allows a letter from an employer on company letterhead as part of the material submitted to the IRD, I would like to know whether the IRD has any additional controls in place to cross-check with Immigration New Zealand to verify if the applicant holds a valid work visa at the time of their application, especially when the applicant intends to work in New Zealand.*
- 3. Does the IRD receive requests from INZ to determine whether an individual is paying tax or to verify their tax status as part of immigration processes? If so, what types of requests does the IRD receive from INZ in relation to an individual's tax status?*

1. Information on whether the IRD has systems in place to share or cross-check information with other government agencies, particularly Immigration New Zealand (INZ), regarding visa status, including when a visa expires.

Your request for information regarding specific details Inland Revenue shares and receives from Immigration New Zealand (INZ) is refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law. However, I can advise the following information:

Inland Revenue has multiple information sharing agreements and Memorandum of Understanding agreements with other agencies for the purposes of administering the tax system.

Details of these agreements can be found here:

- www.ird.govt.nz/about-us/information-sharing/information-sharing
- www.ird.govt.nz/about-us/information-sharing/mous

Inland Revenue also has other information request options available where requests for information can be made under section 17 of the TAA, to assist in administering the tax system.

2. I would like to know whether the IRD has any additional controls in place to cross-check with Immigration New Zealand to verify if the applicant holds a valid work visa at the time of their application, especially when the applicant intends to work in New Zealand?

Inland Revenue's IRD number application verification process is considered revenue information. Therefore, this part of your request is refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of section 18(3) of the TAA.

3. Does the IRD receive requests from INZ to determine whether an individual is paying tax or to verify their tax status as part of immigration processes? If so, what types of requests does the IRD receive from INZ in relation to an individual's tax status?

A customer needs to provide INZ evidence of their commitment to New Zealand before they qualify for a Permanent Visa. One of the ways to do this is to show they are a New Zealand tax resident. They can do this by providing either:

- a statement from Inland Revenue (confirmation of residency)
- a completed Confirmation of Tax Resident Status endorsed by Inland Revenue (INZ 1006 form).

The INZ 1006 form, [Confirmation of Tax Residence Status \(immigration.govt.nz\)](http://immigration.govt.nz), is issued by INZ to determine whether someone who is not a New Zealand citizen qualifies for a Permanent Resident Visa.

Inland Revenue's involvement with this form is to first complete a tax residency determination. The INZ 1006 form is then completed to confirm the period in the last 2 years that the person has been a New Zealand tax resident.

INZ uses these tax details to assist in their decision regarding the person's residency status.

Further information

Inland Revenue has an obligation under the TAA to ensure that all applications for IRD numbers are verified, complete and have the required documentation to support their application. Any checks that happen after receiving an application are part of this obligation.

The IRD number application process is explained on our website here: www.ird.govt.nz/managing-my-tax/ird-numbers/ird-numbers-for-individuals

Where applicants cannot supply the standard identification documents, they may still be able to be able to prove their identity by following the 'proof of identity' guide on our website: www.ird.govt.nz/topics/proof-of-identity

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) 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.



Rebecca McStay

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