



26 June 2023



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 May 2023. You requested the following:

*The Auditor-General wrote to the IRD in August 2022 and said that it was unacceptable that they did not know how many people living overseas would receive the \$350 cost of living payment and he said that they should find this out and try to recover the first payment of \$116.*

*Based on immediately available data could you advise how many people overseas were contacted and how many were required to make repayments and how many required no further action.*

### **Question 1**

Based on immediately available data, Inland Revenue can confirm that as at 3 October 2022, 76,712 individuals who were potentially overseas and had received payment one and/or payment two of the Cost of Living Payment, were contacted in relation to their eligibility.

Of the total 1.67M customers who received the payment, 2% of the total payments were made to individuals who were potentially overseas.

### **Questions 2 and 3**

Of the individuals contacted, all those who incorrectly received any of the Cost of Living Payments due to ineligibility are required to make repayments.

Inland Revenue is unable to confirm how many of the 76,712 individuals contacted were ineligible to receive the Cost of Living Payment as we cannot know with certainty how many were overseas. Therefore, this part of your request is refused under section 18(e) of the OIA, as the information does not exist.

### **Cost of Living Payment**

Eligibility criteria to receive the Cost of Living Payment was based on the information held by Inland Revenue at the time of the first payment. Initially, everyone who had provided a physical New Zealand address, had a New Zealand bank account, and received taxable income in New Zealand was considered to be in New Zealand and therefore considered eligible.

After the first payment, Inland Revenue introduced a number of additional measures to check the eligibility of individuals, including a range of factors that indicated someone may be overseas despite meeting the criteria above. These individuals were required to confirm their eligibility to Inland Revenue in order to have further payments released to them, or to repay any payments if they were, in fact, overseas.

While these additional checks helped Inland Revenue limit the number of payments that went to individuals who were potentially overseas, Inland Revenue is unable to determine,

with absolute certainty, whether an individual is in New Zealand or not because we do not track the location of New Zealand taxpayers. Although Inland Revenue has access to a range of sources, we rely on individuals keeping their details, such as address and residency status, up to date.

Further information on the eligibility criteria is available in the *Cost of Living Payment: Post payment three summary report* on Inland Revenue's Tax Policy website: [www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2022/2022-ir-col-payment/2022-ir-col-payment.pdf](http://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2022/2022-ir-col-payment/2022-ir-col-payment.pdf).

### **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](mailto: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 via email at: [info@ombudsman.parliament.nz](mailto: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**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Sharyn Rea  
**Customer Segment Leader, Significant Enterprises**