



19 March 2024

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 February 2024. You requested the following:

*I would like a copy of Inland Revenue's policy for referring overdue child support payments to the Court for collection. If the policy does not exist, I would like to see any information given to staff that explains the collection process and the threshold for when cases will be referred for legal action.*

Inland Revenue does not have a policy for referring overdue child support payments to the Courts for collection. Consequently, this part of your request is refused under section 18(e) of the OIA, as the document alleged to contain the requested information does not exist.

Inland Revenue has instructions for officers on our internal knowledgebase titled "Refer child support debt for legal enforcement – Instructions for referring a child support debt case for legal enforcement". Most of the information outlined in this instructional page is refused under section 18(c)(i) of the OIA, as releasing this information would be contrary to the provisions of a specified enactment, namely section 18(3) of the Tax Administration Act 1994, because release of the information could adversely affect the integrity of the tax system or prejudice the maintenance of the law.

However, we can provide the following summary of the information suitable for release from the instructional page. The summary details some of the actions in the instructional page, taken by officers when reviewing a liable parent's debt case.

Prior to considering legal enforcement, debt cases are reviewed to ensure assessment details are correct and that we have made reasonable attempts to contact a liable parent. Officers are required to check all appropriate debt collection actions have been taken, including identification of any possible sources of income. If an appropriate legal enforcement action, under the provisions of Part 11 of the Child Support Act 1991, is identified in a particular case, a final notice is issued to the liable parent.

Debt cases are reviewed on a case-by-case basis and decisions are made based on the merits of the individual case. There are no set thresholds that guarantee a case will be referred for legal action. Consequently, this part of your request is refused under section 18(e) of the OIA, as the document alleged to contain the requested information does not exist.

**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 by 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**

We intend to publish our response to your request on Inland Revenue's website ([www.ird.govt.nz](http://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.

Thank you for your request.

Yours sincerely



Sue Gillies

**Customer Segment Leader, Families**