



26 November 2024

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 November 2024. You requested the following:

Please describe any and all legal tender (specify notes and denominations) issued by the Reserve Bank of New Zealand that are not acceptable as payment to Inland Revenue Department for bills, invoices, and debts owed to Inland Revenue.

All legal tender issued by the Reserve Bank of New Zealand is acceptable as payment to Inland Revenue.

Cash payments are not accepted at Inland Revenue offices. However, we provide an over-the-counter payment service through Westpac, which allows customers to make cash payments between \$0.01 and \$9,999,999 per payment item to Inland Revenue at any Westpac branch. For deposits over \$9,000, cash due diligence processes are applied at Westpac branches and as required by the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 in New Zealand. Since March 2020, Inland Revenue no longer accepts cheques.

More information about ways to make payment to Inland Revenue can be found on our website at <https://www.ird.govt.nz/managing-my-tax/make-a-payment/ways-of-paying>.

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.

Yours sincerely



Joanne Taranaki
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