



13 August 2021

Anatoly Kern  
[fyi-request-16154-98ca41b4@requests.fyi.org.nz](mailto:fyi-request-16154-98ca41b4@requests.fyi.org.nz)

Dear Mr Kern

Inland Revenue has received your request of 22 July 2021, made under the Official Information Act 1982 (OIA). You requested:

*[The] 2020 annual report for IRD, under "Managing child support debt" contains the following phrase:*

*"We wrote off \$249 million to encourage payments from customers and resolve historical debt."*

*Digging into the question of how CS IRD kills several hundred people every year I am interested in finding out how this 'encouragement' works and looking for the exact legal grounds for these write-offs on yearly basis, separately for main debt and penalties backdating to 2011.*

*E.g. section of the CSA (like section 180B, would be interested to see if there are any other of significant value really), amount of main debt written off under this section, amount of penalties written off under this section.*

As outlined in my response sent to you on 21 June 2021, it is not reasonable to expect Inland Revenue to tolerate requests that use language that is offensive or abusive.

Your communication with Inland Revenue continues to be offensive and to show an excessive and disproportionate approach to the issue that concerns you.

I have therefore decided to refuse your request under section 18(h) of the OIA, as it is vexatious.

**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 at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

Yours sincerely

A handwritten signature in blue ink, appearing to be "JG", written over a light blue circular stamp.

Josh Green  
**Domain Lead, Governance & Ministerial Services**