



19 November 2024

Miss W. Forest
fyi-request-28793-2c387b0e@requests.fyi.org.nz

Dear Miss W. Forest

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 October 2024. You requested the following:

- *Please provide the total number of unique NZ taxpayer records sent to U.S Internal Revenue Service pursuant to FATCA.*
- *Alternatively please provide the total number of NZ taxpayer information shared with U.S IRS from latest reporting period what ever is most convenient to you.*
- *Additionally please group by the totals on whether the taxpayer indicated U.S. taxpayer status or not if this data exists.*

Information withheld or refused

In order to make a decision on the release of the requested data, Inland Revenue is required to consult with the United States Internal Revenue Service. As we did not receive approval from the United States to release this information, I have decided to withhold the information requested in full under section 6(a) of the OIA, as releasing the information would be likely to prejudice to the international relations of the Government of New Zealand.

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.

Thank you again for your request.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Anu Anand', written over a light blue horizontal line.

Anu Anand
Service Leader, International Revenue Strategy