



13 May 2016

Mr Dan Benson
fyi-request-3903-b8fd8a09@requests.fyi.org.nz

Dear Mr Benson

Thank you for your request made under the Official Information Act 1982, received on 18 April 2016. You asked:

What information you can obtain from Australian authorities or Australian Employers about earnings, primarily those of a NZ resident (for tax purposes) working in Australia?

Does any information require a request or do you have authority to access this information at any time?

Inland Revenue can ask a New Zealander who is resident in Australia for details about their earnings. We can also ask their employer about their income, but we cannot compel an employer in Australia to provide information.

If the requested information is not provided voluntarily, Inland Revenue can ask the Australian Taxation Office (ATO) for the income details. This is covered by New Zealand's *Double Taxation Convention* with Australia.

We do not have open access to the income details of a New Zealander who is resident in Australia, and must make a request to the ATO if this information is required.

I trust that the information provided is of assistance to you.

Yours sincerely

A handwritten signature in black ink, appearing to read 'John Nash'.

John Nash
Manager, International Revenue Strategy