Let $T(\boldsymbol{\epsilon}, \psi) = \mathcal{I}d(\boldsymbol{\epsilon})$ be the identity map. Then the expectation equates to:

$$
\begin{aligned}
\nabla_\psi \mathbb{E}_{q_\psi(\mathbf{z})}[f(\mathbf{z})] &= \nabla_\psi \mathbb{E}_{p_\psi(\mathbf{z})}[f(T(\boldsymbol{\epsilon}, \psi))] \\
&= \int_\Omega p_\psi(\boldsymbol{\epsilon}) \nabla_\psi f(T(\boldsymbol{\epsilon}, \psi)) d^n\boldsymbol{\epsilon} + \int_\Omega p_\psi(\boldsymbol{\epsilon}) f(T(\boldsymbol{\epsilon}, \psi)) \nabla_\psi log(p_\psi(\boldsymbol{\epsilon})) d^n\boldsymbol{\epsilon} \\
&= \int_\Omega q_\psi(\mathbf{z}) \nabla_\psi f(\mathbf{z}) d^n\mathbf{z} + \int_\Omega q_\psi(\mathbf{z}) f(\mathbf{z}) \nabla_\psi log(q_\psi(\mathbf{z})) d^n\mathbf{z} \\
&= \ 0 \qquad\qquad\quad + \mathbb{E}_{q_\psi(\mathbf{z})}[f(\mathbf{z}) \nabla_\psi log(q_\psi(\mathbf{z}))]
\end{aligned}
$$