

# Additional information

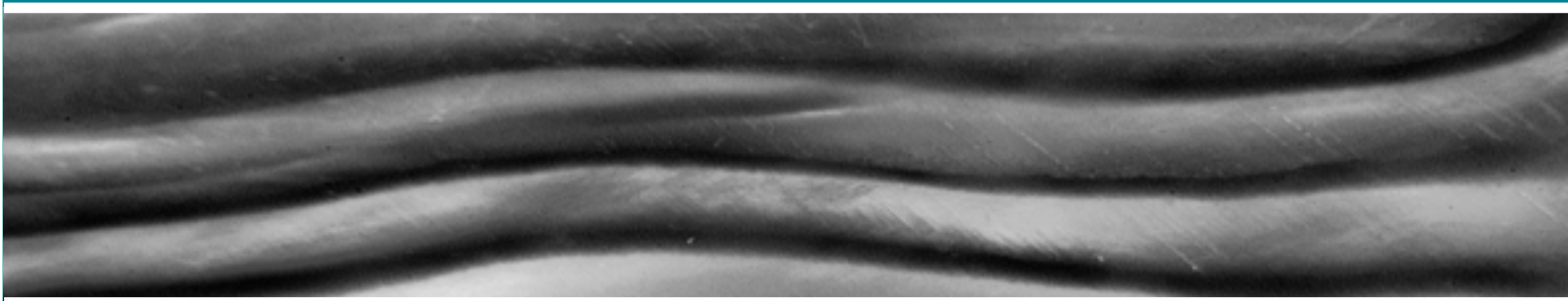


Table 1

## Analysis of overdue debt

Debt type	2001	2002	2003	2004	2005
	\$ million	\$ million	\$ million	\$ million	\$ million
<b>Collectable debt</b>					
Debt under instalment	327	359	450	570	639
Debt for collection	781	861	910	726	914
<b>Total collectable debt</b>	<b>1,108</b>	<b>1,220</b>	<b>1,360</b>	<b>1,296</b>	<b>1,553</b>
<b>Non-collectable debt</b>					
Default assessments	411	439	476	506	564
Debt deferred or under dispute	237	202	336	436	570
Bankruptcies/liquidations/receiverships	12	19	37	7	63
Pending write-off	11	15	115	99	132
<b>Total non-collectable debt</b>	<b>672</b>	<b>675</b>	<b>964</b>	<b>1,047</b>	<b>1,329</b>
<b>Total overdue debt</b>	<b>1,781</b>	<b>1,894</b>	<b>2,324</b>	<b>2,343</b>	<b>2,883</b>

Table 2

## Shortfall penalties imposed

Shortfall category	2000–01		2001–02		2002–03		2003–04		2004–05	
	Number	\$000	Number	\$000	Number	\$000	Number	\$000	Number	\$000
Lack of reasonable care	5,164	3,689	2,935	8,548	1,422	4,229	1,385	3,721	1,002	2,624
Gross carelessness	2,343	3,134	927	9,328	148	1,192	471	3,089	691	4,645
Unacceptable interpretation	125	695	232	1,208	438	4,380	311	1,607	410	3,930
Abusive tax position	22	1,156	155	8,757	45	4,909	73	2,515	86	7,200
Evasion	1,081	4,482	402	19,297	222	14,136	282	18,061	304	10,480
<b>Total</b>	<b>8,735</b>	<b>13,156</b>	<b>4,651</b>	<b>47,138</b>	<b>2,275</b>	<b>28,846</b>	<b>2,522</b>	<b>28,993</b>	<b>2,493</b>	<b>28,879</b>

Table 3

## Offences against Inland Revenue Acts

	2000-01	2001-02	2002-03	2003-04	2004-05
<b>Income tax</b>					
Wilfully or negligently furnishing false income tax returns	7	3	6	8	3
Failure to furnish income tax returns	553	459	587	553	512
Aiding, abetting or inciting the making of false income tax returns	1	0	0	2	0
<b>GST</b>					
Furnishing false GST returns	10	6	4	5	7
Failure to furnish GST returns	303	307	383	380	316
Aiding, abetting or inciting the making of false GST returns	0	0	0	0	2
GST fraud (prosecution action taken under the Crimes Act)	4	0	6	3	5
Knowingly not providing information with the intent to evade tax	2	1	0	2	2
<b>PAYE</b>					
Failure to deduct or account for PAYE deductions	20	9	26	42	37
Aiding or abetting failure to deduct or account for PAYE deductions	4	14	1	3	2
<b>Penal tax imposed (shortfall penalties not included)</b>					
Cases in which penal tax was imposed	19	27	42	12	4
<b>Value of penal tax imposed</b>	<b>\$628,419</b>	<b>\$762,186</b>	<b>\$889,528</b>	<b>\$3,765,953</b>	<b>\$425,791</b>

Table 4

### Legal responsibilities

The Inland Revenue Department administers the following main Acts:

- Child Support Act 1991
- Estate and Gift Duties Act 1968
- Gaming Duties Act 1971
- Goods and Services Tax Act 1985
- Income Tax Act 1994
- Income Tax Act 2004
- Stamp and Cheque Duties Act 1971
- Student Loan Scheme Act 1992
- Tax Administration Act 1994
- Taxation Review Authorities Act 1994

Aspects of the Parental Leave and Employment Protection (Paid Parental Leave) Act 2002 are administered by Inland Revenue under authority delegated (under section 71ZA of that Act) by the Chief Executive of the Department of Labour.

Table 5

### International visitors<sup>1</sup>

Country	Number of visits	Study topics
Australia	1	Wine equalisation tax rebate
China	3	Recent reform plans, role of parliament and government departments
Fiji	2	Self-assessment, information technology, tax avoidance, payment of tax by overseas banks
Japan	1	Non-profit sector tax policy, Charities Bill
Kingdom of Tonga	1	GST implementation
Korea	2	Corruption control, tax audit system, call centres, online services administration, information strategy
Malaysia	1	GST implementation
Russia	1	Processing, information technology
South Africa	4	Adjudication and rulings, internal and external audit processes, information technology
Sri Lanka	1	Organisation and administration, structure and division of functions

<sup>1</sup> Official international visits coordinated by our international advisory service.

Table 6

## Property information

	2001	2002	2003	2004	2005
Accommodation area (m <sup>2</sup> )	102,795	102,940	104,125	104,793	105,222
Other area (m <sup>2</sup> )	7,816	8,619	8,507	7,823	7,896
Total area leases (m <sup>2</sup> )	110,611	111,559	112,632	112,616	113,118
Vacant accommodation (m <sup>2</sup> )	4,599	4,714	4,439	3,805	84
Vacant as a % of total	4.7%	4.6%	4.3%	3.6%	0.0%
Average space per person (m <sup>2</sup> )	21.7	20.6	20.5	19.6	20.7
Total rental per year per person (\$)	4,506	4,262	4,177	4,366	4,279
Utility costs per person (\$)	810	830	804	772	836
Total occupancy cost per person (\$)	5,253	5,206	5,229	5,138	5,116
Fitout costs per person (\$)	3,986	4,066	3,232	2,961	3,030

Table 7

## Expenditure on consultants and contractors

	2001–02	2002–03	2003–04 <sup>2</sup>	2004–05
Information technology	4,512	6,401	5,969	7,033
Tax issues	534	774	1,808	1,863
Research	552	957	720	1,088
Human resources	136	167	402	605
Other	1,100	1,595	1,760	1,875
<b>Total</b>	<b>6,834</b>	<b>9,894</b>	<b>10,659</b>	<b>12,464</b>
Consultants and contractors as a % of total operating expenses	1.9%	2.6%	2.6%	2.9%

<sup>2</sup> The 2003–04 figures have been revised from those published earlier.

