



8 April 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 March 2026. You requested the following:

*How many penalties have you issued for employers not filing employment information on time, where the employer has not paid anyone on the date that they are receiving the penalty for.*

### **Information refused**

When an employer does not file their employment information by the due date, a late filing penalty is charged in that period. In such cases where the employer did not pay any employees for the period in question, the late filing penalty will be reversed once Inland Revenue is satisfied that a return was not required for that period.

When a penalty is reversed, the reasoning is contained within notes on the affected taxpayer's account. Inland Revenue is unable to determine the precise reason a penalty was reversed without manually reviewing each instance. Since policing resumed in February 2025 following relief due to COVID-19, approximately 11,600 late filing penalties have been reversed.

Accordingly, your request for information relating to the number of penalties charged to employers who have not filed employment information for periods where they did not pay any employees is refused under section 18(f) of the OIA, as the information requested cannot be made available without substantial collation or research.

In making my decision, I considered whether consulting with you to narrow the request or extending the timeframe to make my decision would enable Inland Revenue to answer your request. However, in this case, I believe neither of these options would enable Inland Revenue to grant you the information requested.

### **Right of review**

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Brittany Simpson

**Segment Management Lead – Small & Medium Enterprises**