

18 August 2026

[REDACTED]
 [REDACTED]
 [REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 July 2026. You requested the following information for the 2025/2026 tax year:

1. *The \$ value of GST penalties paid to IRD over the period*
2. *The \$ value of late payment penalties (based on the date of the transaction) related to GST payments paid to IRD over the period*
3. *The \$ value of interest related to GST late payments or penalties*
4. *The number of businesses attracting GST/GST late payment penalties over the period*
5. *The total number of GST registered businesses during the period*

Items 1, 2 and 3: GST payments made to Inland Revenue

Table 1 below details the value of payments made to Inland Revenue for interest, late payment penalties, and other penalties on GST accounts from 1 April 2025 to 31 March 2026.

Table 1: Value of GST payments for the 2026 tax year (1 April 2025 to 31 March 2026)

Type of GST payment	Values
Use of money interest paid	\$131.5m
Late payment penalty paid	\$85.5m
Other penalties paid	\$13.6m
Total	\$230.6m

Table 1 shows the amount of GST payments and penalties for payments made in the tax year requested. However, when payments are allocated towards debt (after any current obligation has been paid), the payments are typically allocated to the oldest penalties and interest on the customer's account. This means that even if a payment is made during a specific tax year, it can apply to an older year. Other penalties include late filing penalties and shortfall penalties. The value includes payments and credit transfers (either from other tax types where credit is available, or from a GST credit assessment or refund).

You can find more information about penalties and interest on Inland Revenue's website (ird.govt.nz) or at www.ird.govt.nz/managing-my-tax/penalties-and-interest

Items 4 and 5: Number of customers with GST obligations

Table 2 below details the number of customers that had GST to pay, were charged penalties and interest on their GST accounts, and the total number of customers actively registered for GST from 1 April 2025 to 31 March 2026.

Table 2: Number of customers with GST obligations for the 2026 tax year (1 April 2025 to 31 March 2026)

Type of customer	Number of customers
Customers with one or more GST assessment to pay	548,091
Customers with penalties/interest applied to GST due	220,472
Customers registered for GST for all or part of the year	712,960

Penalties include all types of penalties including late payment, late filing and shortfall penalties. The row "Customers registered for GST for all or part of the year" shows the number of customers who were registered for GST for some or all of the tax year.

Inland Revenue's Annual Report has additional information and insights about its customers, debt, and payments that you may find useful. Current and previous Annual Reports are published on Inland Revenue's website (ird.govt.nz) or at www.ird.govt.nz/about-us/publications/annual-corporate-reports/annual-report

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (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



Sarah Bourke

Customer Segment Lead – Micro Business and Communities