



Customer and Compliance Services
Ratonga Kiritaki me te Tautukunga

AIA Building
5-7 Byron Avenue
PO Box 33150
Takapuna
Auckland 0622

8 February 2022



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 December 2022. You requested the following (numbered for ease of response):

1. *Taxpayers in the "unavailable" category are, according to your response, those who have not filed a return or received an automated assessment in the past two years but have debt from previous years. The data provided by you shows that taxpayers in this category owe over half the total income tax debt according to the data you have provided so are an important part of the overall picture. I assume that the debt owed by these taxpayers in question is more than 2 years old. However, most of that debt is in the "return filed" column in the tables produced in response to question 3 of my last request so I am assuming a return was filed and/or assessment made for the year in which the debt arose. Please confirm that this is the case. Please provide an analysis of income tax debt by customer type and income bands of \$10k from \$0 to \$50k and then over \$50k and by agent status (agent or no agent) solely for taxpayers in the "unavailable" category in the "return filed" column in the tables produced in response to question 3 for the years ended 30 June 2021 and 2022. The income band should be based on their most recent return or assessment.*
2. *With regard to the tables produced in response to question 4 of my last request (income tax debt by customer type and income band), please can you confirm that the following information is correct with respect to companies with debts of \$25,000 and above:*
 - a. *For the year ended 30 June 2021, there were 414 unrepresented companies returning income of \$0-10,000 with aggregate debt of \$214.70m (an average debt of \$518,000)*
 - b. *For the year ended 30 June 2022, there were 361 unrepresented companies returning income of \$0-\$10,000 with aggregate debt of \$243.73m (an average debt of \$675,000)*
3. *With regard to the tables produced in response to question 2 of my last request (income tax debt by customer type and debt age), please can you confirm that my understanding is correct on the following two points:*
 - a. *For both years (year ended 30 June 2021 and 2022, the amount of debt in aggregate for all customer types which was over 5 years old was over 40% of the total income tax debt;*
 - b. *For companies alone, the corresponding percentage was over 55% - that is over 55% of debt owed by companies was over 5 years old.*

Question 1: Income tax debt by customer type

In reference to your comment on my previous reply to you, particularly the tables responding to question 3, I can confirm that the return/no return category applies to the tax year in which the debt arose.

Please see the refreshed tables provided in the Appendix attached, categorised by income level based on the last return filed. Please note due to system changes as a result of Inland Revenue's business transformation programme, income data older than 10 years old has been archived and is not readily available. These tables show income bands based on the customers' latest income as long as they have filed a return for the 2012/2013 tax year or later.

Instead of applying the refreshed method to the unavailable category as requested, I have refreshed all categories. Debt amounts in the unavailable category mean that there is no income information available within the last 10 years. It's important to note that while the most recent income information is used where possible, the 2021/2022 income tax event is still in progress and many returns are still not yet due.

Question 2: Tables relating to question 4 of previous request

I have reviewed the information provided to you with my previous response, particularly the tables relating to question 4. While the numbers provided were correct, the Customers with Agent, and without Agent columns were incorrectly labelled. I have amended these tables which are attached in the Appendix.

Question 3: Tables responding to question 2 of previous request

I can confirm that your understanding of the two points you have raised in relation to the tables responding to question 2 of your previous request is correct.

However, it is important to note that a sizeable portion of Income Tax debt is deemed uncollectable. Uncollectable debt is amounts owing that are unable to be collected at the time. For example, debt that is disputed and legal action is under way.

The tables attached in the Appendix show the distribution of Income Tax owing, by what is deemed collectable and uncollectable.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Richard Philp
Customer Segment Leader
Micro Business Customer Segment

Appendix

Question 1

Income Tax Debt Year Ending 30 June 2021

| Entity Type | Latest Income Band | Has Tax Agent | | Has Tax Agent Total | No Tax Agent | | No Tax Agent Total | Grand Total |
|-------------------------|--------------------|-----------------|----------------|---------------------|-----------------|----------------|--------------------|-------------------|
| | | Return | No Return | | Return | No Return | | |
| Individual | a. 0-10k | \$52.9m | \$2.1m | \$55.0m | \$84.1m | \$4.7m | \$88.8m | \$143.8m |
| | b. 10k-20k | \$31.5m | \$0.6m | \$32.1m | \$21.6m | \$2.6m | \$24.1m | \$56.2m |
| | c. 20k-30k | \$32.0m | \$2.8m | \$34.7m | \$24.2m | \$2.9m | \$27.0m | \$61.8m |
| | d. 30k-40k | \$39.4m | \$0.6m | \$39.9m | \$19.0m | \$1.8m | \$20.8m | \$60.8m |
| | e. 40k-50k | \$44.0m | \$0.3m | \$44.3m | \$21.1m | \$1.2m | \$22.3m | \$66.6m |
| | f. Over 50k | \$324.4m | \$2.3m | \$326.7m | \$162.5m | \$8.1m | \$170.6m | \$497.3m |
| | g. Unavailable | \$6.9m | \$1.4m | \$8.3m | \$147.4m | \$35.0m | \$182.4m | \$190.7m |
| Individual Total | | \$531.0m | \$10.1m | \$541.1m | \$479.8m | \$56.2m | \$536.0m | \$1,077.2m |
| Company | a. 0-10k | \$270.3m | \$2.1m | \$272.3m | \$25.8m | \$1.7m | \$27.6m | \$299.9m |
| | b. 10k-20k | \$6.4m | \$0.0m | \$6.4m | \$1.3m | \$0.2m | \$1.5m | \$7.9m |
| | c. 20k-30k | \$2.5m | \$0.1m | \$2.6m | \$0.8m | \$0.2m | \$1.0m | \$3.6m |
| | d. 30k-40k | \$3.2m | \$0.0m | \$3.2m | \$3.0m | \$0.2m | \$3.2m | \$6.4m |
| | e. 40k-50k | \$4.1m | \$0.0m | \$4.1m | \$1.0m | \$0.1m | \$1.0m | \$5.1m |
| | f. Over 50k | \$56.3m | \$0.2m | \$56.5m | \$41.0m | \$0.3m | \$41.3m | \$97.9m |
| | g. Unavailable | \$3.9m | \$2.0m | \$5.9m | \$15.5m | \$2.5m | \$18.0m | \$23.9m |
| Company Total | | \$346.6m | \$4.5m | \$351.1m | \$88.4m | \$5.2m | \$93.6m | \$444.7m |
| Other | a. 0-10k | \$20.1m | \$0.0m | \$20.2m | \$28.4m | \$0.0m | \$28.5m | \$48.6m |
| | b. 10k-20k | \$0.1m | | \$0.1m | \$0.0m | | \$0.0m | \$0.1m |
| | c. 20k-30k | \$0.0m | | \$0.0m | \$0.0m | | \$0.0m | \$0.1m |
| | d. 30k-40k | \$0.1m | | \$0.1m | | | | \$0.1m |
| | e. 40k-50k | \$0.0m | | \$0.0m | \$0.0m | | \$0.0m | \$0.0m |
| | f. Over 50k | \$0.5m | | \$0.5m | \$0.1m | \$0.0m | \$0.1m | \$0.5m |
| | g. Unavailable | \$2.0m | \$3.8m | \$5.8m | \$4.4m | \$3.5m | \$8.0m | \$13.8m |
| Other Total | | \$22.8m | \$3.8m | \$26.6m | \$33.0m | \$3.6m | \$36.6m | \$63.2m |
| Grand Total | | \$900.4m | \$18.4m | \$918.8m | \$601.3m | \$64.9m | \$666.2m | \$1,585.0m |

Income Tax Debt year ending 30 June 2022

| Entity Type | Latest Income Band | Has Tax Agent | | Has Tax Agent Total | No Tax Agent | | No Tax Agent Total | Grand Total |
|-------------------------|--------------------|-------------------|----------------|---------------------|-----------------|----------------|--------------------|-------------------|
| | | Return | No Return | | Return | No Return | | |
| Individual | a. 0-10k | \$47.9m | \$4.3m | \$52.2m | \$59.6m | \$5.7m | \$65.3m | \$117.5m |
| | b. 10k-20k | \$30.0m | \$0.9m | \$30.9m | \$25.0m | \$4.6m | \$29.5m | \$60.4m |
| | c. 20k-30k | \$33.4m | \$2.8m | \$36.2m | \$29.6m | \$3.5m | \$33.1m | \$69.3m |
| | d. 30k-40k | \$47.9m | \$0.7m | \$48.6m | \$23.4m | \$2.7m | \$26.1m | \$74.7m |
| | e. 40k-50k | \$49.8m | \$0.5m | \$50.3m | \$30.0m | \$1.7m | \$31.7m | \$82.0m |
| | f. Over 50k | \$396.1m | \$4.0m | \$400.1m | \$179.3m | \$9.5m | \$188.8m | \$589.0m |
| | g. Unavailable | \$6.2m | \$2.0m | \$8.2m | \$160.7m | \$39.1m | \$199.9m | \$208.1m |
| Individual Total | | \$611.4m | \$15.2m | \$626.6m | \$507.7m | \$66.8m | \$574.5m | \$1,201.1m |
| Company | a. 0-10k | \$292.8m | \$4.1m | \$296.9m | \$27.7m | \$1.9m | \$29.6m | \$326.5m |
| | b. 10k-20k | \$8.4m | \$0.0m | \$8.4m | \$1.8m | \$0.1m | \$1.9m | \$10.3m |
| | c. 20k-30k | \$3.6m | \$0.1m | \$3.6m | \$1.0m | \$0.1m | \$1.1m | \$4.7m |
| | d. 30k-40k | \$4.3m | \$0.0m | \$4.3m | \$2.8m | \$0.1m | \$2.9m | \$7.2m |
| | e. 40k-50k | \$5.5m | \$0.0m | \$5.5m | \$0.8m | \$0.0m | \$0.9m | \$6.4m |
| | f. Over 50k | \$114.6m | \$0.3m | \$115.0m | \$26.0m | \$0.2m | \$26.2m | \$141.2m |
| | g. Unavailable | \$6.2m | \$3.6m | \$9.8m | \$14.7m | \$2.6m | \$17.4m | \$27.1m |
| Company Total | | \$435.3m | \$8.2m | \$443.6m | \$74.9m | \$5.1m | \$79.9m | \$523.5m |
| Other | a. 0-10k | \$26.8m | \$0.1m | \$26.9m | \$22.9m | \$0.0m | \$22.9m | \$49.8m |
| | b. 10k-20k | \$0.1m | | \$0.1m | \$0.0m | \$0.0m | \$0.0m | \$0.1m |
| | c. 20k-30k | \$0.0m | \$0.0m | \$0.1m | \$0.0m | | \$0.0m | \$0.1m |
| | d. 30k-40k | \$0.1m | | \$0.1m | | | | \$0.1m |
| | e. 40k-50k | \$0.1m | | \$0.1m | \$0.0m | | \$0.0m | \$0.1m |
| | f. Over 50k | \$2.7m | | \$2.7m | \$0.0m | \$0.0m | \$0.0m | \$2.7m |
| | g. Unavailable | \$1.6m | \$4.3m | \$5.8m | \$4.1m | \$3.7m | \$7.9m | \$13.7m |
| Other Total | | \$31.3m | \$4.4m | \$35.6m | \$27.1m | \$3.8m | \$30.9m | \$66.5m |
| Grand Total | | \$1,078.0m | \$27.8m | \$1,105.8m | \$609.7m | \$75.6m | \$685.3m | \$1,791.1m |

Question 2

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2021

| Debt Category | Customer Type | Latest Income Band | Customers With Agent | Debt Value with Agent | Customers Without Agent | Debt Value Without Agent | | |
|---------------------------|-------------------------|--------------------|----------------------|-----------------------|-------------------------|--------------------------|-----------------|---------|
| Debt 10k-15k | Individual | a. 0-10k | 81 | \$0.98m | 54 | \$0.67m | | |
| | | b. 10k-20k | 31 | \$0.36m | | | | |
| | | c. 20k-30k | 33 | \$0.40m | | | | |
| | | d. 30k-40k | 46 | \$0.57m | | | | |
| | | e. 40k-50k | 49 | \$0.58m | | | | |
| | | f. Over 50k | 2,523 | \$30.72m | | | 646 | \$7.96m |
| | | g. Unavailable | 563 | \$6.91m | | | 593 | \$7.25m |
| | Individual Total | | | 3,326 | \$40.53m | 1,293 | \$15.88m | |
| | Company | a. 0-10k | 281 | \$3.43m | 44 | \$0.55m | | |
| | | b. 10k-20k | 27 | \$0.32m | | | | |
| d. 30k-40k | | 16 | \$0.19m | | | | | |
| e. 40k-50k | | 17 | \$0.21m | | | | | |
| f. Over 50k | | 173 | \$2.13m | 17 | | | \$0.21m | |
| g. Unavailable | | 121 | \$1.51m | 106 | | | \$1.30m | |
| Company Total | | | 635 | \$7.79m | 167 | \$2.06m | | |
| Other | a. 0-10k | 31 | \$0.38m | 21 | \$0.25m | | | |
| | f. Over 50k | 32 | \$0.40m | | | | | |
| | g. Unavailable | 44 | \$0.53m | | | | | |
| Other Total | | | 107 | \$1.32m | 21 | \$0.25m | | |
| Debt 10k-15k Total | | | 4,068 | \$49.64m | 1,481 | \$18.19m | | |
| Debt 15k-20k | Individual | a. 0-10k | 66 | \$1.14m | 24 | \$0.41m | | |
| | | b. 10k-20k | 12 | \$0.20m | | | | |
| | | c. 20k-30k | 19 | \$0.33m | | | | |
| | | d. 30k-40k | 15 | \$0.25m | | | | |
| | | e. 40k-50k | 19 | \$0.32m | | | | |
| | | f. Over 50k | 1,476 | \$25.43m | | | 310 | \$5.33m |
| | | g. Unavailable | 364 | \$6.30m | | | 350 | \$6.10m |
| | Individual Total | | | 1,971 | \$33.98m | 684 | \$11.84m | |
| | Company | a. 0-10k | 166 | \$2.91m | 20 | \$0.34m | | |
| | | f. Over 50k | 106 | \$1.84m | | | | |
| g. Unavailable | | 104 | \$1.79m | 74 | | | \$1.27m | |
| Company Total | | | 376 | \$6.54m | 94 | \$1.61m | | |
| Other | a. 0-10k | 20 | \$0.35m | 13 | \$0.23m | | | |
| | f. Over 50k | 21 | \$0.37m | | | | | |
| | g. Unavailable | 16 | \$0.28m | | | | | |
| Other Total | | | 57 | \$1.00m | 13 | \$0.23m | | |
| Debt 15k-20k Total | | | 2,404 | \$41.51m | 791 | \$13.68m | | |
| Debt 20k-25k | Individual | a. 0-10k | 39 | \$0.89m | 16 | \$0.36m | | |
| | | e. 40k-50k | 14 | \$0.32m | | | | |
| | | f. Over 50k | 1,008 | \$22.52m | | | 250 | \$5.60m |
| | | g. Unavailable | 273 | \$6.10m | | | 289 | \$6.48m |
| | Individual Total | | | 1,334 | \$29.83m | 555 | \$12.43m | |
| | Company | a. 0-10k | 114 | \$2.54m | 62 | \$1.43m | | |
| | | f. Over 50k | 101 | \$2.29m | | | | |
| | | g. Unavailable | 68 | \$1.54m | | | | |
| Company Total | | | 283 | \$6.38m | 62 | \$1.43m | | |
| Other | a. 0-10k | 12 | \$0.26m | 7 | \$0.16m | | | |
| | f. Over 50k | 14 | \$0.31m | | | | | |
| | g. Unavailable | 15 | \$0.33m | | | | | |
| Other Total | | | 41 | \$0.90m | 7 | \$0.16m | | |

| Debt Category | Customer Type | Latest Income Band | Customers With Agent | Debt Value with Agent | Customers Without Agent | Debt Value Without Agent |
|---------------------------|-------------------------|--------------------|----------------------|-----------------------|-------------------------|--------------------------|
| Debt 20k-25k Total | | | 1,658 | \$37.11m | 624 | \$14.03m |
| Debt 25k+ | Individual | a. 0-10k | 140 | \$22.99m | 79 | \$17.51m |
| | | b. 10k-20k | 21 | \$0.91m | | |
| | | c. 20k-30k | 16 | \$0.91m | | |
| | | d. 30k-40k | 16 | \$0.69m | | |
| | | e. 40k-50k | 12 | \$0.61m | | |
| | | f. Over 50k | 3,277 | \$224.65m | 724 | \$48.06m |
| | | g. Unavailable | 1,035 | \$85.75m | 1,256 | \$339.68m |
| | Individual Total | | 4,517 | \$336.51m | 2,059 | \$405.25m |
| | Company | a. 0-10k | 414 | \$214.70m | 69 | \$4.99m |
| | | b. 10k-20k | 15 | \$0.88m | | |
| e. 40k-50k | | 11 | \$0.89m | | | |
| f. Over 50k | | 351 | \$23.99m | 22 | \$1.71m | |
| g. Unavailable | | 291 | \$66.63m | 284 | \$79.63m | |
| Company Total | | 1,082 | \$307.09m | 375 | \$86.33m | |
| Other | a. 0-10k | 44 | \$3.86m | | | |
| | f. Over 50k | 29 | \$2.00m | | | |
| | g. Unavailable | 68 | \$14.08m | 67 | \$36.28m | |
| Other Total | | 141 | \$19.93m | 67 | \$36.28m | |
| Debt 25k+ Total | | | 5,740 | \$663.53m | 2,501 | \$527.85m |
| Total | | | 13,870 | \$791.79m | 5,397 | \$573.75m |

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2022

| Debt Category | Customer Type | Latest Income Band | Customers With Agent | Debt Value with Agent | Customers Without Agent | Debt Value Without Agent | |
|---------------------------|-------------------------|--------------------|----------------------|-----------------------|-------------------------|--------------------------|-----------------|
| Debt 10k-15k | Individual | a. 0-10k | 81 | \$1.02m | 52 | \$0.64m | |
| | | b. 10k-20k | 28 | \$0.35m | | | |
| | | c. 20k-30k | 35 | \$0.43m | 13 | \$0.15m | |
| | | d. 30k-40k | 44 | \$0.53m | 19 | \$0.24m | |
| | | e. 40k-50k | 61 | \$0.73m | 13 | \$0.15m | |
| | | f. Over 50k | 3,257 | \$39.87m | 757 | \$9.37m | |
| | | g. Unavailable | 429 | \$5.27m | 655 | \$8.02m | |
| | Individual Total | | | 3,935 | \$48.20m | 1,509 | \$18.57m |
| | Company | a. 0-10k | 229 | \$2.83m | 45 | \$0.55m | |
| | | b. 10k-20k | 24 | \$0.29m | | | |
| c. 20k-30k | | 11 | \$0.13m | | | | |
| d. 30k-40k | | 38 | \$0.43m | | | | |
| e. 40k-50k | | 92 | \$1.15m | | | | |
| f. Over 50k | | 299 | \$3.76m | 19 | \$0.23m | | |
| g. Unavailable | 77 | \$0.94m | 102 | \$1.22m | | | |
| Company Total | | | 770 | \$9.53m | 166 | \$2.00m | |
| Other | a. 0-10k | 33 | \$0.40m | | | | |
| | f. Over 50k | 34 | \$0.43m | | | | |
| Other Total | | | 114 | \$1.41m | 26 | \$0.32m | |
| Debt 10k-15k Total | | | 4,819 | \$59.14m | 1,701 | \$20.89m | |
| Debt 15k-20k | Individual | a. 0-10k | 50 | \$0.87m | 31 | \$0.54m | |
| | | c. 20k-30k | 13 | \$0.22m | | | |
| | | d. 30k-40k | 19 | \$0.33m | | | |
| | | e. 40k-50k | 26 | \$0.45m | | | |
| | | f. Over 50k | 1,904 | \$32.95m | 447 | \$7.77m | |
| | | g. Unavailable | 306 | \$5.33m | 423 | \$7.36m | |
| | Individual Total | | | 2,318 | \$40.14m | 901 | \$15.67m |
| | Company | a. 0-10k | 127 | \$2.18m | 24 | \$0.40m | |
| | | d. 30k-40k | 16 | \$0.27m | | | |
| | | f. Over 50k | 310 | \$5.41m | 16 | \$0.28m | |
| g. Unavailable | | 82 | \$1.40m | 67 | \$1.17m | | |
| Company Total | | | 535 | \$9.26m | 107 | \$1.85m | |
| Other | a. 0-10k | 21 | \$0.36m | | | | |
| | f. Over 50k | 29 | \$0.50m | | | | |
| Other Total | | | 66 | \$1.13m | 12 | \$0.21m | |
| Debt 15k-20k Total | | | 2,919 | \$50.53m | 1,020 | \$17.73m | |
| Debt 20k-25k | Individual | a. 0-10k | 40 | \$0.89m | 15 | \$0.34m | |
| | | e. 40k-50k | 11 | \$0.24m | | | |
| | | f. Over 50k | 1,198 | \$26.62m | 274 | \$6.16m | |
| | | g. Unavailable | 208 | \$4.61m | 309 | \$6.89m | |
| | Individual Total | | | 1,457 | \$32.36m | 598 | \$13.39m |
| | Company | a. 0-10k | 93 | \$2.09m | 15 | \$0.33m | |
| | | f. Over 50k | 168 | \$3.76m | | | |
| | | g. Unavailable | 51 | \$1.14m | 42 | \$0.94m | |
| | Company Total | | | 312 | \$6.99m | 57 | \$1.28m |
| | Other | a. 0-10k | 16 | \$0.34m | | | |
| f. Over 50k | | 25 | \$0.56m | | | | |
| g. Unavailable | | 13 | \$0.30m | 12 | \$0.26m | | |
| Other Total | | | 54 | \$1.20m | 12 | \$0.26m | |
| Debt 20k-25k Total | | | 1,823 | \$40.55m | 667 | \$14.93m | |
| Debt 25k+ | Individual | a. 0-10k | 130 | \$21.87m | 93 | \$21.18m | |
| | | b. 10k-20k | 19 | \$0.89m | | | |
| | | c. 20k-30k | 15 | \$0.65m | 11 | \$0.95m | |
| | | d. 30k-40k | 17 | \$0.78m | | | |
| | | e. 40k-50k | 23 | \$1.23m | | | |
| | | f. Over 50k | 4,220 | \$277.25m | 909 | \$64.31m | |
| | | g. Unavailable | 892 | \$79.39m | 1,426 | \$329.21m | |

| Debt Category | Customer Type | Latest Income Band | Customers With Agent | Debt Value with Agent | Customers Without Agent | Debt Value Without Agent |
|------------------------|-------------------------|--------------------|----------------------|-----------------------|-------------------------|--------------------------|
| | Individual Total | | 5,316 | \$382.05m | 2,439 | \$415.66m |
| | Company | a. 0-10k | 361 | \$243.73m | 67 | \$6.04m |
| | | b. 10k-20k | 13 | \$0.64m | | |
| | | d. 30k-40k | 11 | \$0.57m | | |
| | | e. 40k-50k | 11 | \$0.46m | | |
| | | f. Over 50k | 842 | \$64.14m | 47 | \$3.09m |
| | | g. Unavailable | 238 | \$83.27m | 242 | \$62.49m |
| | Company Total | | 1,476 | \$392.81m | 356 | \$71.62m |
| | Other | a. 0-10k | 41 | \$4.21m | | |
| | | f. Over 50k | 83 | \$9.38m | | |
| | | g. Unavailable | 66 | \$13.52m | 66 | \$31.11m |
| | Other Total | | 190 | \$27.11m | 66 | \$31.11m |
| Debt 25k+ Total | | | 6,982 | \$801.97m | 2,861 | \$518.39m |
| Total | | | 16,543 | \$952.19m | 6,249 | \$571.94m |

Question 3

Distribution of Income Tax Debt by Age as at 30 June 2021

| Age of Debt | Collectable | | Non-Collectable | | Total Debt | |
|--------------------|--------------|-------------------|-----------------|-----------------|---------------|-------------------|
| | % | Value | % | Value | % | Value |
| a. 0-12 months | 19.5% | \$309.3m | 0.1% | \$1.1m | 19.6% | \$310.4m |
| b. 1-2 years | 12.7% | \$200.6m | 0.4% | \$6.3m | 13.1% | \$206.9m |
| c. 2-3 years | 7.5% | \$118.4m | 0.7% | \$10.5m | 8.1% | \$128.9m |
| d. 3-4 years | 7.3% | \$116.1m | 1.7% | \$26.3m | 9.0% | \$142.3m |
| e. 4-5 years | 4.9% | \$77.8m | 1.5% | \$23.9m | 6.4% | \$101.7m |
| f. over 5 years | 15.8% | \$250.9m | 28.0% | \$443.9m | 43.8% | \$694.8m |
| Grand Total | 67.7% | \$1,073.1m | 32.3% | \$512.0m | 100.0% | \$1,585.0m |

Distribution of Income Tax Debt by Age as at 30 June 2022

| Age of Debt | Collectable | | Non-Collectable | | Total Debt | |
|--------------------|--------------|-------------------|-----------------|-----------------|---------------|-------------------|
| | % | Value | % | Value | % | Value |
| a. 0-12 months | 23.5% | \$421.5m | 0.2% | \$4.2m | 23.8% | \$425.7m |
| b. 1-2 years | 11.2% | \$200.0m | 0.3% | \$5.4m | 11.5% | \$205.5m |
| c. 2-3 years | 8.0% | \$143.1m | 0.4% | \$7.4m | 8.4% | \$150.5m |
| d. 3-4 years | 5.3% | \$95.5m | 0.8% | \$14.4m | 6.1% | \$109.9m |
| e. 4-5 years | 5.3% | \$95.0m | 2.1% | \$38.0m | 7.4% | \$133.0m |
| f. over 5 years | 13.8% | \$247.7m | 29.0% | \$518.8m | 42.8% | \$766.5m |
| Grand Total | 67.2% | \$1,202.9m | 32.8% | \$588.3m | 100.0% | \$1,791.1m |