



21 January 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 December 2024. You requested the following:

I kindly request information regarding organisations, including registered charities, whose outstanding tax liabilities have been waived by the Inland Revenue Department (IRD). Specifically in the last 2 years, I am seeking:

- 1. A list of organisations, including their names, that have had their tax debts waived.*
- 2. The time period during which these waivers occurred (e.g., which month in the last two years).*
- 3. The total amounts waived for each organisation, if this information is available.*
- 4. The reason for the decision to waive the amount.*

The information you have requested is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it directly identifies an entity. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

While we cannot provide a list of organisations and details of amounts written off per organisation, in the spirit of the OIA we can provide a monthly breakdown over the past two years by entity type, the grounds under which amounts were written off, and the total value per month. Please find this information in the enclosed spreadsheet titled **Write-off Data 2022 – 2024**.

Where some data points in the attached spreadsheet are too small, we have replaced these values with "<10" to avoid the risk of being able to identify an entity, as that would be contrary to the confidentiality provisions set out in section 18 of the TAA.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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



Richard Philp

Customer Segment Leader – Micro Business & Not for Profit Customer Segment

| Write-off Data 2022 - 2024 | | | | | | | | | | | | | | | |
|----------------------------|--|-----------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Financial year | TAA section | Customer group | Jul | | Aug | | Sep | | Oct | | Nov | | Dec | | |
| | | | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | |
| 2022-23 | Section 176 | Company | 3,516 | \$8.49 | 336 | \$7.04 | 313 | \$11.50 | 314 | \$11.24 | 329 | \$7.53 | 200 | \$7.64 | |
| | | Partnership | 16 | \$0.01 | 59 | \$0.12 | <10 | \$0.00 | <10 | \$0.09 | <10 | \$0.02 | 15 | \$10.52 | |
| | | Trust | 417 | \$1.15 | 53 | \$0.56 | 25 | \$6.11 | 14 | \$0.23 | 14 | \$0.79 | 11 | \$0.01 | |
| | | Society/Club | 17 | \$0.06 | <10 | \$0.03 | <10 | \$0.03 | <10 | \$0.03 | <10 | \$0.06 | <10 | \$0.00 | |
| | | Other Non Individuals | 18 | \$0.01 | <10 | \$0.09 | <10 | \$0.00 | <10 | \$0.03 | <10 | \$0.01 | <10 | \$0.00 | |
| | Section 176 Recovery of tax by Commissioner Total | | 3,984 | \$9.73 | 457 | \$7.84 | 348 | \$17.64 | 339 | \$11.64 | 357 | \$8.40 | 231 | \$18.16 | |
| | Section 177 | Company | 440 | \$15.22 | 787 | \$18.55 | 612 | \$27.65 | 331 | \$14.61 | 345 | \$16.30 | 267 | \$17.22 | |
| | | Partnership | <10 | \$0.01 | <10 | \$0.03 | <10 | \$0.13 | <10 | \$0.03 | <10 | \$0.03 | 11 | \$0.99 | |
| | | Trust | <10 | \$0.00 | <10 | \$0.00 | <10 | \$1.09 | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.01 | |
| | | Society/Club | | | <10 | \$0.00 | <10 | \$0.06 | | | | | | | |
| | | Other Non Individuals | | | | | | | <10 | \$40.09 | | | <10 | \$0.16 | |
| | Section 177 Taxpayer may request financial relief Total | | 444 | \$15.23 | 799 | \$18.58 | 621 | \$28.93 | 336 | \$54.73 | 346 | \$16.33 | 282 | \$18.37 | |
| | Section 183A | Company | 798 | \$0.86 | 619 | \$0.45 | 613 | \$0.38 | 437 | \$0.71 | 549 | \$0.33 | 421 | \$0.45 | |
| | | Partnership | 66 | \$0.02 | 49 | \$0.01 | 36 | \$0.01 | 27 | \$0.01 | 44 | \$0.11 | 39 | \$0.02 | |
| | | Trust | 86 | \$0.10 | 68 | \$0.03 | 55 | \$0.06 | 53 | \$0.41 | 73 | \$0.05 | 65 | \$0.04 | |
| | | Society/Club | 15 | \$0.01 | 24 | \$0.01 | 17 | \$0.01 | 20 | \$0.02 | 15 | \$0.01 | 15 | \$0.03 | |
| | | Other Non Individuals | <10 | \$0.00 | <10 | \$0.01 | <10 | \$0.05 | <10 | \$0.01 | <10 | \$0.07 | <10 | \$0.04 | |
| | Section 183A Remission for reasonable cause Total | | 971 | \$1.00 | 767 | \$0.51 | 723 | \$0.51 | 545 | \$1.15 | 690 | \$0.57 | 545 | \$0.58 | |
| | Section 183D | Company | 1,501 | \$1.00 | 1,088 | \$1.18 | 901 | \$0.62 | 947 | \$0.82 | 1,231 | \$0.88 | 877 | \$0.71 | |
| | | Partnership | 130 | \$0.07 | 97 | \$0.04 | 65 | \$0.03 | 54 | \$0.01 | 95 | \$0.04 | 74 | \$0.03 | |
| | | Trust | 166 | \$0.44 | 116 | \$0.08 | 97 | \$0.10 | 99 | \$0.04 | 114 | \$0.89 | 92 | \$0.12 | |
| | | Society/Club | 54 | \$0.05 | 63 | \$0.04 | 35 | \$0.02 | 34 | \$0.01 | 44 | \$0.05 | 55 | \$0.03 | |
| | | Other Non Individuals | 16 | \$0.02 | 17 | \$0.01 | 10 | \$0.02 | 10 | \$0.17 | 11 | \$0.01 | 10 | \$0.12 | |
| | Section 183D Remission consistent with collection of highest net revenue over time Total | | 1,867 | \$1.58 | 1,381 | \$1.34 | 1,108 | \$0.78 | 1,144 | \$1.07 | 1,495 | \$1.87 | 1,108 | \$1.01 | |
| 2022-23 Total | | | 7,266 | \$27.54 | 3,404 | \$28.27 | 2,800 | \$47.85 | 2,364 | \$68.60 | 2,888 | \$27.16 | 2,166 | \$38.12 | |
| 2023-24 | Section 176 | Company | 7,903 | \$7.60 | 488 | \$13.03 | 668 | \$15.53 | 255 | \$5.69 | 1,298 | \$8.00 | 195 | \$6.76 | |
| | | Partnership | 503 | \$0.05 | 18 | \$0.13 | 19 | \$0.01 | 13 | \$0.11 | <10 | \$0.05 | <10 | \$0.02 | |
| | | Trust | 992 | \$0.14 | 25 | \$0.48 | 22 | \$0.03 | 24 | \$1.33 | 15 | \$0.12 | 11 | \$0.19 | |
| | | Society/Club | 87 | \$0.01 | <10 | \$0.10 | <10 | \$0.00 | <10 | \$0.07 | <10 | \$0.00 | <10 | \$0.02 | |
| | | Other Non Individuals | 30 | \$0.00 | <10 | \$0.00 | <10 | \$0.01 | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.00 | |
| | Section 176 Recovery of tax by Commissioner Total | | 9,515 | \$7.80 | 537 | \$13.73 | 714 | \$15.58 | 300 | \$7.21 | 1,326 | \$8.17 | 219 | \$6.99 | |
| | Section 177 | Company | 157 | \$12.80 | 435 | \$16.51 | 661 | \$17.68 | 188 | \$14.10 | 291 | \$14.63 | 239 | \$21.01 | |
| | | Partnership | <10 | \$0.05 | <10 | \$0.13 | <10 | \$0.22 | <10 | \$0.00 | <10 | \$0.04 | <10 | \$20.19 | |
| | | Trust | <10 | \$0.15 | | | <10 | \$0.05 | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.01 | |
| | | Society/Club | | | <10 | \$0.12 | | | <10 | \$0.04 | <10 | \$1.58 | | \$0.02 | |
| | | Other Non Individuals | | | | | 0 | \$40.24 | | | | | | | |
| | Section 177 Taxpayer may request financial relief Total | | 163 | \$13.00 | 439 | \$16.76 | 664 | \$58.20 | 193 | \$14.13 | 296 | \$16.24 | 246 | \$41.22 | |
| | Section 183A | Company | 452 | \$1.02 | 613 | \$1.00 | 570 | \$0.96 | 533 | \$1.25 | 718 | \$1.20 | 466 | \$1.09 | |
| | | Partnership | 38 | \$0.03 | 43 | \$0.03 | 33 | \$0.01 | 30 | \$0.01 | 42 | \$0.02 | 30 | \$0.04 | |
| | | Trust | 69 | \$0.07 | 61 | \$0.07 | 69 | \$0.05 | 41 | \$0.07 | 62 | \$0.06 | 47 | \$0.02 | |
| | | Society/Club | 13 | \$0.01 | 17 | \$0.01 | 13 | \$0.01 | 16 | \$0.00 | 20 | \$0.01 | 11 | \$0.00 | |
| | | Other Non Individuals | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.01 | <10 | \$0.00 | <10 | \$0.00 | |
| | Section 183A Remission for reasonable cause Total | | 573 | \$1.14 | 739 | \$1.11 | 689 | \$1.03 | 625 | \$1.34 | 845 | \$1.30 | 556 | \$1.15 | |
| | Section 183D | Company | 1,109 | \$1.86 | 1,672 | \$1.94 | 1,473 | \$1.69 | 1,134 | \$1.49 | 1,525 | \$1.92 | 1,188 | \$1.75 | |
| | | Partnership | 83 | \$0.04 | 123 | \$0.12 | 93 | \$0.04 | 70 | \$0.03 | 96 | \$0.05 | 90 | \$0.04 | |
| | | Trust | 131 | \$0.11 | 171 | \$0.21 | 121 | \$0.21 | 100 | \$0.09 | 125 | \$0.12 | 115 | \$0.20 | |
| | | Society/Club | 46 | \$0.03 | 62 | \$0.03 | 46 | \$0.02 | 39 | \$0.03 | 45 | \$0.05 | 37 | \$0.02 | |
| | | Other Non Individuals | <10 | \$0.15 | 14 | \$0.03 | 13 | \$0.07 | 10 | \$0.07 | <10 | \$0.08 | 14 | \$0.03 | |
| | Sec 183D Remission consistent with collection of highest net revenue over time Total | | 1,378 | \$2.19 | 2,042 | \$2.33 | 1,746 | \$2.04 | 1,353 | \$1.71 | 1,800 | \$2.22 | 1,444 | \$2.03 | |
| 2023-24 Total | | | 11,629 | \$24.12 | 3,757 | \$33.93 | 3,813 | \$76.85 | 2,471 | \$24.40 | 4,267 | \$27.93 | 2,465 | \$51.40 | |
| Grand Total | | | 18,895 | \$51.66 | 7,161 | \$62.20 | 6,613 | \$124.70 | 4,835 | \$92.99 | 7,155 | \$55.09 | 4,631 | \$89.52 | |

| Write-off Data 2022 - 2024 | | | | | | | | | | | | | | |
|----------------------------|--|-----------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Financial year | TAA section | Customer group | Jan | | Feb | | Mar | | Apr | | May | | Jun | |
| | | | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) | # of write offs | Value (\$m) |
| 2022-23 | Section 176 | Company | 187 | \$6.63 | 267 | \$8.92 | 363 | \$14.19 | 137 | \$4.73 | 188 | \$6.74 | 224 | \$14.23 |
| | | Partnership | <10 | \$0.11 | <10 | \$0.01 | <10 | \$0.36 | <10 | \$0.03 | 13 | \$0.02 | 14 | \$1.65 |
| | | Trust | 16 | \$1.28 | 12 | \$0.03 | 9 | \$0.03 | 10 | \$0.21 | 24 | \$0.04 | 19 | \$0.45 |
| | | Society/Club | <10 | \$0.00 | <10 | \$0.16 | <10 | \$0.01 | <10 | \$0.00 | <10 | \$0.00 | <10 | \$0.00 |
| | | Other Non Individuals | <10 | \$0.02 | <10 | \$0.00 | <10 | \$0.01 | <10 | \$0.01 | <10 | \$0.04 | <10 | \$0.00 |
| | Section 176 Recovery of tax by Commissioner Total | | 218 | \$8.04 | 289 | \$9.13 | 387 | \$14.60 | 157 | \$4.98 | 235 | \$6.85 | 261 | \$16.32 |
| | Section 177 | Company | 227 | \$13.10 | 341 | \$6.73 | 339 | \$6.25 | 131 | \$5.44 | 156 | \$10.29 | 78 | \$10.15 |
| | | Partnership | <10 | \$0.06 | <10 | \$0.05 | <10 | \$0.16 | <10 | \$0.29 | <10 | \$0.03 | <10 | \$0.11 |
| | | Trust | <10 | \$0.15 | <10 | \$0.01 | <10 | \$0.63 | <10 | \$0.00 | <10 | \$0.14 | <10 | \$0.00 |
| | | Society/Club | | | <10 | \$0.01 | <10 | \$0.00 | <10 | \$0.74 | <10 | \$0.00 | | |
| | | Other Non Individuals | | | | | | | | | | | | |
| | Section 177 Taxpayer may request financial relief Total | | 231 | \$13.31 | 345 | \$6.79 | 346 | \$7.04 | 139 | \$6.47 | 163 | \$10.46 | 83 | \$10.25 |
| | Section 183A | Company | 300 | \$0.34 | 310 | \$0.20 | 561 | \$0.65 | 442 | \$0.47 | 571 | \$0.76 | 596 | \$0.84 |
| | | Partnership | 23 | \$0.01 | 16 | \$0.01 | 40 | \$0.04 | 39 | \$0.07 | 42 | \$0.05 | 51 | \$0.02 |
| | | Trust | 38 | \$0.04 | 35 | \$0.07 | 73 | \$0.05 | 74 | \$0.05 | 98 | \$0.16 | 86 | \$0.07 |
| | | Society/Club | 7 | \$0.00 | 13 | \$0.01 | 24 | \$0.02 | 15 | \$0.01 | 12 | \$0.01 | 21 | \$0.01 |
| | | Other Non Individuals | <10 | \$0.01 | <10 | \$0.06 | <10 | \$0.01 | <10 | \$0.12 | 10 | \$0.07 | 11 | \$0.01 |
| | Section 183A Remission for reasonable cause Total | | 373 | \$0.39 | 378 | \$0.34 | 705 | \$0.77 | 577 | \$0.72 | 733 | \$1.05 | 765 | \$0.95 |
| | Section 183D | Company | 701 | \$0.62 | 860 | \$0.77 | 881 | \$1.00 | 677 | \$1.04 | 1,053 | \$1.75 | 1,257 | \$1.72 |
| | | Partnership | 40 | \$0.08 | 59 | \$0.02 | 60 | \$0.08 | 86 | \$0.05 | 75 | \$0.08 | 115 | \$0.07 |
| | | Trust | 57 | \$0.08 | 82 | \$0.08 | 74 | \$0.09 | 97 | \$0.10 | 151 | \$0.37 | 186 | \$0.10 |
| | | Society/Club | 32 | \$0.02 | 33 | \$0.05 | 35 | \$0.03 | 19 | \$0.02 | 37 | \$0.03 | 53 | \$0.03 |
| | | Other Non Individuals | <10 | \$0.00 | 10 | \$0.01 | <10 | \$0.01 | <10 | \$0.03 | 14 | \$0.06 | 11 | \$0.08 |
| | Section 183D Remission consistent with collection of highest net revenue over time Total | | 836 | \$0.80 | 1,044 | \$0.93 | 1,059 | \$1.21 | 887 | \$1.24 | 1,330 | \$2.30 | 1,622 | \$2.01 |
| 2022-23 Total | | | 1,658 | \$22.55 | 2,056 | \$17.19 | 2,497 | \$23.63 | 1,760 | \$13.40 | 2,461 | \$20.65 | 2,731 | \$29.54 |
| 2023-24 | Section 176 | Company | 163 | \$5.01 | 184 | \$9.93 | 584 | \$8.74 | 404 | \$17.61 | 2,377 | \$40.13 | 8,766 | \$52.88 |
| | | Partnership | <10 | \$0.08 | 10 | \$0.13 | <10 | \$0.02 | 11 | \$0.06 | 282 | \$4.46 | 169 | \$2.75 |
| | | Trust | 15 | \$0.17 | 11 | \$0.54 | 15 | \$0.32 | 19 | \$0.03 | 607 | \$7.68 | 254 | \$2.25 |
| | | Society/Club | <10 | \$0.01 | <10 | \$0.02 | <10 | \$0.06 | <10 | \$0.01 | 54 | \$0.46 | 37 | \$0.11 |
| | | Other Non Individuals | | | <10 | \$0.03 | <10 | \$0.00 | <10 | \$0.00 | 47 | \$0.27 | <10 | \$0.08 |
| | Section 176 Recovery of tax by Commissioner Total | | 187 | \$5.27 | 208 | \$10.65 | 608 | \$9.14 | 442 | \$17.71 | 3,367 | \$53.00 | 9,233 | \$58.07 |
| | Section 177 | Company | 219 | \$15.94 | 166 | \$17.39 | 324 | \$23.81 | 350 | \$14.25 | 757 | \$12.79 | 984 | \$23.41 |
| | | Partnership | <10 | \$0.11 | <10 | \$0.05 | <10 | \$0.01 | <10 | \$0.00 | <10 | \$0.03 | <10 | \$0.11 |
| | | Trust | <10 | \$0.02 | <10 | \$0.00 | | | <10 | \$0.01 | <10 | \$0.07 | <10 | \$0.07 |
| | | Society/Club | <10 | \$0.00 | | \$0.00 | | | <10 | \$0.05 | <10 | \$0.01 | | \$0.00 |
| | | Other Non Individuals | | | | | | | | | | | | |
| | Section 177 Taxpayer may request financial relief Total | | 226 | \$16.07 | 169 | \$17.44 | 326 | \$23.82 | 358 | \$14.31 | 763 | \$12.90 | 988 | \$23.60 |
| | Section 183A | Company | 371 | \$0.90 | 422 | \$1.44 | 509 | \$1.38 | 382 | \$1.71 | 618 | \$0.92 | 461 | \$1.09 |
| | | Partnership | 29 | \$0.04 | 26 | \$0.01 | 26 | \$0.01 | 21 | \$0.02 | 46 | \$0.37 | 24 | \$0.09 |
| | | Trust | 33 | \$0.07 | 45 | \$0.03 | 43 | \$0.08 | 36 | \$0.05 | 58 | \$0.07 | 58 | \$0.08 |
| | | Society/Club | 16 | \$0.02 | 11 | \$0.01 | 20 | \$0.07 | 8 | \$0.01 | 12 | \$0.01 | 19 | \$0.01 |
| | | Other Non Individuals | <10 | \$0.00 | | \$0.01 | <10 | \$0.05 | <10 | \$0.01 | <10 | \$0.01 | <10 | \$0.10 |
| | Section 183A Remission for reasonable cause Total | | 451 | \$1.03 | 504 | \$1.49 | 604 | \$1.60 | 450 | \$1.79 | 736 | \$1.39 | 566 | \$1.36 |
| | Section 183D | Company | 1,058 | \$1.12 | 1,405 | \$2.40 | 1,522 | \$2.30 | 1,187 | \$2.02 | 1,800 | \$2.33 | 1,433 | \$1.65 |
| | | Partnership | 56 | \$0.03 | 75 | \$0.02 | 86 | \$0.06 | 62 | \$0.03 | 74 | \$0.10 | 102 | \$0.03 |
| | | Trust | 85 | \$0.11 | 111 | \$0.19 | 122 | \$0.14 | 99 | \$0.15 | 169 | \$0.22 | 164 | \$0.26 |
| | | Society/Club | 30 | \$0.02 | 58 | \$0.06 | 53 | \$0.03 | 25 | \$0.03 | 52 | \$0.07 | 38 | \$0.03 |
| | | Other Non Individuals | <10 | \$0.01 | 10 | \$0.70 | 10 | \$0.01 | 10 | \$0.08 | 16 | \$0.01 | 13 | \$0.14 |
| | Sec 183D Remission consistent with collection of highest net revenue over time Total | | 1,238 | \$1.29 | 1,659 | \$3.37 | 1,793 | \$2.54 | 1,383 | \$2.32 | 2,111 | \$2.72 | 1,750 | \$2.11 |
| 2023-24 Total | | | 2,102 | \$23.66 | 2,540 | \$32.95 | 3,331 | \$37.10 | 2,633 | \$36.12 | 6,977 | \$70.01 | 12,537 | \$85.14 |
| Grand Total | | | 3,760 | \$46.21 | 4,596 | \$50.14 | 5,828 | \$60.72 | 4,393 | \$49.53 | 9,438 | \$90.67 | 15,268 | \$114.68 |

| Write-off Data 2022 - 2024 | | | | |
|----------------------------|--------------|--|-----------------|-------------|
| Financial year | TAA section | Customer group | Grand Total | |
| | | | # of write offs | Value (\$m) |
| 2022-23 | Section 176 | Company | 6,374 | \$108.87 |
| | | Partnership | 158 | \$12.96 |
| | | Trust | 624 | \$10.89 |
| | | Society/Club | 63 | \$0.39 |
| | | Other Non Individuals | 44 | \$0.21 |
| | | Section 176 Recovery of tax by Commissioner Total | 7,263 | \$133.33 |
| | Section 177 | Company | 4,054 | \$161.51 |
| | | Partnership | 47 | \$1.89 |
| | | Trust | 25 | \$2.04 |
| | | Society/Club | 8 | \$0.82 |
| | | Other Non Individuals | 1 | \$40.25 |
| | | Section 177 Taxpayer may request financial relief Total | 4,135 | \$206.50 |
| | Section 183A | Company | 6,217 | \$6.44 |
| | | Partnership | 472 | \$0.37 |
| | | Trust | 804 | \$1.14 |
| | | Society/Club | 198 | \$0.14 |
| | | Other Non Individuals | 81 | \$0.44 |
| | | Section 183A Remission for reasonable cause Total | 7,772 | \$8.54 |
| | Section 183D | Company | 11,974 | \$12.12 |
| | | Partnership | 950 | \$0.61 |
| | | Trust | 1,331 | \$2.49 |
| | | Society/Club | 494 | \$0.38 |
| | | Other Non Individuals | 132 | \$0.53 |
| | | Section 183D Remission consistent with collection of highest net revenue over time Total | 14,881 | \$16.13 |
| 2022-23 Total | | | 34,051 | \$364.50 |
| 2023-24 | Section 176 | Company | 23,285 | \$190.90 |
| | | Partnership | 1,050 | \$7.87 |
| | | Trust | 2,010 | \$13.28 |
| | | Society/Club | 218 | \$0.87 |
| | | Other Non Individuals | 93 | \$0.40 |
| | | Section 176 Recovery of tax by Commissioner Total | 26,656 | \$213.32 |
| | Section 177 | Company | 4,771 | \$204.31 |
| | | Partnership | 32 | \$20.94 |
| | | Trust | 21 | \$0.38 |
| | | Society/Club | 7 | \$1.81 |
| | | Other Non Individuals | 0 | \$40.24 |
| | | Section 177 Taxpayer may request financial relief Total | 4,831 | \$267.68 |
| | Section 183A | Company | 6,115 | \$13.97 |
| | | Partnership | 388 | \$0.68 |
| | | Trust | 622 | \$0.71 |
| | | Society/Club | 176 | \$0.17 |
| | | Other Non Individuals | 37 | \$0.19 |
| | | Section 183A Remission for reasonable cause Total | 7,338 | \$15.73 |
| | Section 183D | Company | 16,506 | \$22.48 |
| | | Partnership | 1,010 | \$0.59 |
| | | Trust | 1,513 | \$2.01 |
| | | Society/Club | 531 | \$0.41 |
| | | Other Non Individuals | 137 | \$1.39 |
| | | Sec 183D Remission consistent with collection of highest net revenue over time Total | 19,697 | \$26.87 |
| 2023-24 Total | | | 58,522 | \$523.61 |
| Grand Total | | | 92,573 | \$888.11 |