



7 July 2023



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 June 2023. You requested the following:

Hello Looking at the IRD website, the debt data (here: <https://www.ird.govt.nz/about-us/archived-statistics/debt/overdue-debt-tax-type>) was updated to 2017. Is there a more current version of this through to 31 March 2023? I would like to understand the amount of core tax debt outstanding (over the last 7 years, to 31 March 2023 – as shown in the graphs in the link above) for the following tax types: Income tax GST PAYE Also, of this debt, how many instalment arrangements for each tax type are in place over the time period? Thanks

I am releasing, attached as Appendix 1, a graph displaying the value of debt by tax type requested (income tax, GST, and PAYE (employer activities)). Please note, the data displayed in the graph is as at the last day of the month specified.

The total debt value includes all debt relating to each tax type including penalties and interest. This reporting model is consistent with the data provided in the debt statistics referred to in your request.

From June 2017 to March 2020, employer activities include pay as you earn (PAYE) and KiwiSaver employer contributions. From April 2020, PAYE and related employer liabilities have been consolidated into one debt value. This covers all aspects of deductions from salary and wages including PAYE, KiwiSaver employer contributions, student loan deductions, child support deductions, and employer superannuation contributions tax.

I am releasing, attached as Appendix 2, a table which displays the total debt value, number of customers with an arrangement in place, and the total debt balance under arrangement. This data is broken down into figures for income tax, GST, and employer activities. If a customer has debt under arrangement for more than one of the listed tax types, they will be counted once per tax type. The figures provided for arrangement balance show the remaining payable amount under an existing instalment arrangement, not necessarily the amount of debt covered when the instalment arrangement was agreed to.

Instalment arrangement data prior to April 2020 was held in Inland Revenue's heritage system, to which there is now limited access. These records are unable to be verified without significant time and resources. As part of Inland Revenue's business transformation programme, major system changes meant the way we report on debt and instalment arrangements changed. For these reasons, Inland Revenue can only supply instalment arrangement information at the level requested from April 2020 onwards.

Reconciling the records between Inland Revenue's heritage system and new system would require extensive manual effort. Therefore, the part of your request requesting information on instalment arrangements prior to April 2020 is refused under section 18(f) of the OIA, as the information requested cannot be made available without substantial collation.

In making my decision, I considered if narrowing the request or extending the timeframe would enable us to answer your request. However, in this case, neither of these options would enable us to grant you the information requested.

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

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.

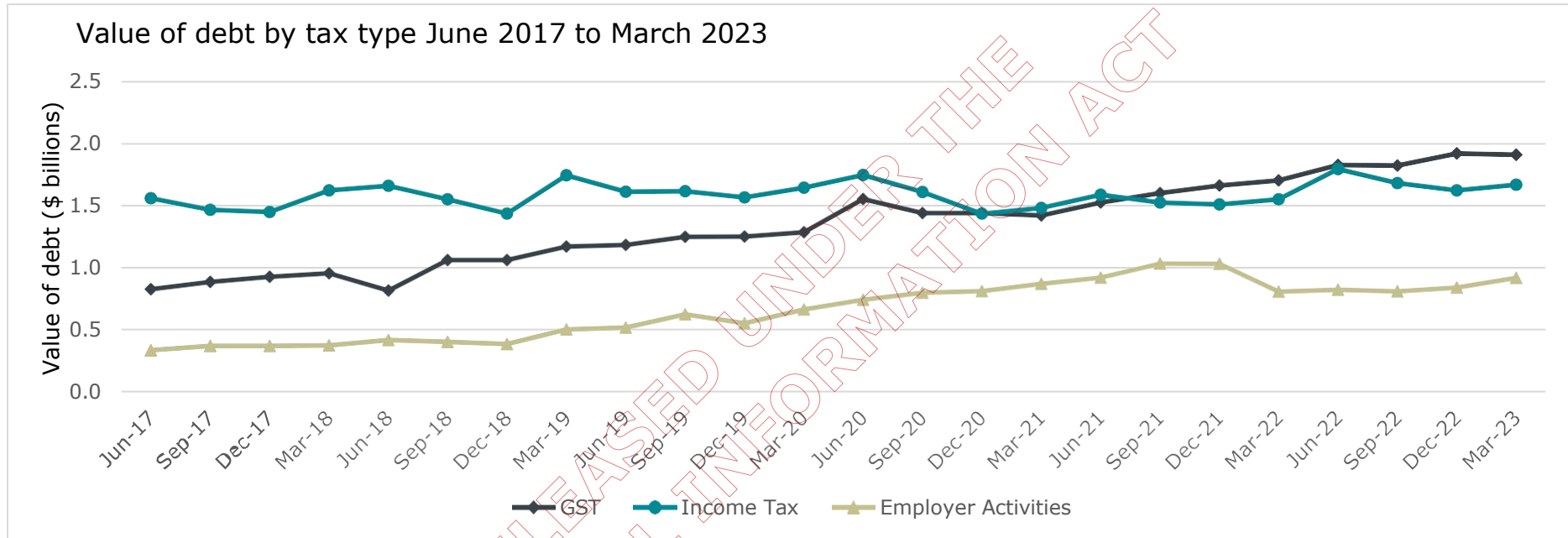
Thank you again for your request.

Yours sincerely



Estelle Le Lievre
Domain Lead, Performance and Reporting

Appendix 1



RELEASED UNDER THE OFFICIAL INFORMATION ACT

Appendix 2

Date	Income Tax			GST			Employer Activities		
	Debt value	Arrangement customers	Arrangement balance	Debt value	Arrangement customers	Arrangement balance	Debt value	Arrangement customers	Arrangement balance
Jun-17	\$1,556.2m			\$825.6m			\$336.2m		
Sep-17	\$1,463.1m			\$883.7m			\$371.5m		
Dec-17	\$1,446.0m			\$925.7m			\$371.0m		
Mar-18	\$1,619.5m			\$953.4m			\$374.0m		
Jun-18	\$1,657.4m			\$814.9m			\$417.3m		
Sep-18	\$1,547.2m			\$1,060.0m			\$402.4m		
Dec-18	\$1,433.2m			\$1,059.5m			\$385.2m		
Mar-19	\$1,741.1m			\$1,169.1m			\$503.7m		
Jun-19	\$1,609.8m			\$1,180.6m			\$517.1m		
Sep-19	\$1,612.7m			\$1,246.5m			\$624.4m		
Dec-19	\$1,564.2m			\$1,249.9m			\$552.7m		
Mar-20	\$1,642.1m			\$1,283.1m			\$664.1m		
Jun-20	\$1,742.6m	23,924	\$144.8m	\$1,550.0m	16,088	\$311.6m	\$741.3m	4,296	\$103.1m
Sep-20	\$1,607.4m	18,688	\$126.9m	\$1,437.9m	14,626	\$313.0m	\$798.7m	4,457	\$132.9m
Dec-20	\$1,432.1m	14,705	\$111.8m	\$1,437.0m	13,395	\$319.8m	\$810.1m	4,502	\$257.8m
Mar-21	\$1,477.8m	26,000	\$109.8m	\$1,417.9m	15,229	\$307.8m	\$869.1m	5,295	\$301.1m
Jun-21	\$1,585.0m	48,748	\$195.1m	\$1,523.0m	16,327	\$294.9m	\$919.5m	5,143	\$331.4m
Sep-21	\$1,522.0m	26,314	\$133.2m	\$1,598.0m	17,732	\$337.4m	\$1,031.2m	5,987	\$415.6m
Dec-21	\$1,506.1m	17,332	\$93.0m	\$1,659.7m	14,670	\$290.3m	\$1,028.8m	4,998	\$417.5m
Mar-22	\$1,547.5m	26,180	\$109.9m	\$1,699.1m	15,463	\$325.6m	\$806.1m	5,198	\$137.1m
Jun-22	\$1,791.1m	58,037	\$230.2m	\$1,824.5m	16,227	\$357.5m	\$822.3m	5,268	\$149.8m
Sep-22	\$1,679.2m	31,636	\$169.0m	\$1,819.5m	16,049	\$390.6m	\$808.3m	5,433	\$159.1m
Dec-22	\$1,620.0m	24,049	\$132.4m	\$1,916.0m	16,134	\$392.1m	\$838.6m	5,467	\$165.2m
Mar-23	\$1,664.5m	28,208	\$123.8m	\$1,905.7m	15,090	\$381.8m	\$916.7m	5,844	\$167.3m