



9 July 2025

[Redacted address block]

Dear [Redacted name]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 3 June 2025. You requested the following:

1. *A breakdown, by tax year from 2018–19 to 2023–24 (inclusive), of the number of income tax payment obligations that have been:*
 - a. *Partially or fully waived, written off, or remitted following the filing of a personal income tax return; and*
 - b. *The total dollar value of such waivers or remissions per year.*

If available, please provide this data split by reason for the waiver or remission (e.g. serious hardship, administrative error, or other categories used by IRD)

Your request for individual income tax write-offs and remissions by tax year, is attached as **Appendix A**. This data is as at 8 July 2025. Data may change over time due to reassessments, reversals and other account actions.

These figures are based on the tax year (1 April - 31 March) that the amounts relate to, not when the write-off/remission was actioned. Amounts typically increase over time as more write-offs are added in relation to each tax year, which is why the 2023 and 2024 figures are lower. The data provided does not include any write-off or remissions actioned in Inland Revenue's legacy system.

Automated system write-offs include those applied through the automatic income tax assessment process. Further information on automatic write-offs is available on Inland Revenue's website at ird.govt.nz/income-tax/income-tax-for-individuals/what-happens-at-the-end-of-the-tax-year/income-tax-assessments/automatic-write-offs

Automated system write-offs were higher in 2020 due to the write-off threshold temporarily being raised to \$200 (usually \$50) for the 2020 tax year - refer to the Tax Administration Act (1994), Schedule 8 Part B(1).

In 2020, to assist with the rising financial impacts caused by New Zealand's COVID-19 health response, new relief measures were introduced for customers who told us they were impacted by COVID-19. One of these measures was relief from penalties and use of money interest. This initiative required a custom solution to implement these in our system therefore are not reported as part of regular remission information.

Therefore, I have excluded this information from the data provided. Including this information would require substantial manual effort to create it and would be refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

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.

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



Teressa Dillon

Domain Lead, Performance and Reporting

Appendix A: Individual income tax write-offs and remissions, by tax year

	Tax Year ending 31 March					
	2019	2020	2021	2022	2023	2024
Distinct number of customers who received a write-off or remission on some or all of their income tax obligations	786,548	1,102,820	1,041,835	1,040,654	1,025,129	970,437
Value of write-offs and remissions, by reason (\$millions)						
Remission - Emergency and Adverse Events	\$1.420	\$2.093	\$1.995	\$1.344	\$0.089	\$0.006
Remission - Sections 183a or 183d of Tax Administration Act (1994)	\$3.657	\$3.748	\$3.668	\$4.590	\$2.870	\$1.589
Write-Off - Administrative Costs	\$4.199	\$3.706	\$2.661	\$2.059	\$1.312	\$0.723
Write-Off - Automated System Write-Offs	\$11.445	\$53.614	\$43.079	\$19.721	\$13.235	\$15.087
Write-Off - Deficit of Estate	\$0.911	\$0.873	\$0.758	\$0.680	\$0.521	\$0.237
Write-Off - Hardship	\$17.885	\$16.711	\$18.089	\$19.081	\$13.256	\$6.564
Write-Off - Insolvency	\$3.031	\$1.580	\$0.989	\$0.314	\$0.183	\$0.012
Write-Off - Maximum Recovered	\$16.156	\$11.325	\$11.037	\$10.900	\$5.354	\$1.948
Total	\$58.704	\$93.650	\$82.276	\$58.690	\$36.820	\$26.166