26OIA2423

Inland Revenue
Te Tari Taake

3 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 June 2026. You requested the following:

> *… please supply the names of all companies liquidated by IRD actions in the 2023/24, 2024/25, and 2025/26 (YTD) financial years. Can IRD please supply the names of all individuals bankrupted by IRD actions in the 2023/24, 2024/25, and 2025/26 (YTD) financial years.*

Sensitive revenue information

Information related to taxpayer names that have been liquidated or bankrupted on Inland Revenue's application is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify a person or entity. Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

Information publicly available

However, it may assist if I explain that the New Zealand Gazette (gazette.govt.nz) records the details of any *Advertisement of Application for Putting Company into Liquidation* made by Inland Revenue and others.

Also, the names of those who have been liquidated or made bankrupt are available on the New Zealand Insolvency and Trustee Service website (insolvency.govt.nz). However, these do not identify who applied for the liquidation or bankruptcy but do identify those who applied voluntarily.

While not specifically answering your request, you may find the details of numbers of liquidations and bankruptcies reported by Inland Revenue's regular reporting of interest. These can be found in the publications tab of our (ird.govt.nz) as follows:

Item	Date	Document	Website address
1.	June 2026	Managing overdue tax debt	https://www.ird.govt.nz/about-us/publications/annual-corporate-reports/managing-overdue-tax-debt
2.	June 2025	Annual report 2025	https://www.ird.govt.nz/-/media/project/ir/home/documents/about-us/publications/annual-and-corporate-reports/annual-reports/annual-report-2025.pdf?modified=20251029230138

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

Mathhew Evans
Domain Lead – Legal Services