Inland Revenue
Te Tari Taake

26OIA2402

6 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 June 2026. You requested the following:

1. *All reports and other information it holds on the fiscal costs to the Crown resulting from liquidations and bankruptcies initiated by IRD*
2. *All reports and other information it holds on the social or non-financial impacts on the Crown and society resulting from liquidations and bankruptcies initiated by IRD*
3. *The number of individual taxpayers that IRD has been notified have become deceased within 12 months of a bankruptcy proceeding initiated by IRD, in each of the 2023/24, 2024/25 and 2025/26 financial years*
4. *The number of individual taxpayers who were directors of companies that IRD has been notified have become deceased within 12 months of a liquidation proceeding against that company, initiated by IRD, in each of the 2023/24, 2024/25 and 2025/26 financial years.*

Items 1 and 2

I am refusing this part of your request under section 18(g) of the OIA, as the information is not held by Inland Revenue and I do not believe it is held by another agency.

Items 3 and 4

This information is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify an individual or 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. Therefore, I am refusing this part of your request 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 Tax Administration Act 1994 (TAA).

However, I can advise that over the 3-year period there has been fewer than 10 notifications to Inland Revenue of an individual taxpayer becoming deceased within 12 months of bankruptcy proceedings and fewer than 10 notifications to Inland Revenue of company directors becoming deceased within 12 months of liquidation proceedings.

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

Tony Morris
Customer Segment Leader – Customer & Compliance Services, Business