Inland Revenue
Te Tari Taake

26OIA2450, 26OIA2476
and 27OIA1005

20 July 2026

[redacted]

Dear [redacted]

Thank you for your requests made under the Official Information Act 1982 (OIA), received on 21 and 29 June, and 2 July 2026. Your full requests are attached as **Attachment A**. However, as some of your questions overlap, I have summarised them below.

For the parts of your requests that reference the Jobseeker Support, I would have transferred this aspect of your request to Ministry of Social Development. However, they have advised they have received a similar request directly from you and will be addressing this aspect.

Inland Revenue's administration of serious hardship relief under sections 177A–177C of the Tax Administration Act 1994 (TAA)

Inland Revenue's administration of serious hardship relief is guided by *Standard Practice Statement SPS 18/04: Options for relief from tax debt*, SPS 18/04 (taxtechnical.ird.govt.nz) which sets out the Commissioner's practice when considering relief from tax debt under the TAA. SPS 18/04 explains the circumstances in which Inland Revenue may provide financial relief, including entering into instalment arrangements or writing off tax debt where a taxpayer is experiencing serious hardship. The SPS also outlines the factors considered when assessing a taxpayer's financial position, the process for considering requests for relief, and the legislative provisions that support these decisions, including sections 177A to 177C of the TAA. Inland Revenue staff use this guidance to ensure serious hardship applications are assessed consistently and in accordance with the law.

You may also be interested in Inland Revenue's guideline for managing debt owed to government: A framework for debt to government (ird.govt.nz)

I have identified seven pages of instructions available for staff in scope of your questions 1 and 2 of your 26OIA2450 request (outlined in **Table 1** below)**.** I am refusing to provide these documents under section 18(c)(i) of the OIA, as the release would be contrary to a specified enactment, namely section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Table 1: Operational manuals, guidance notes, practice statements, staff instructions, assessment templates, training material, decision trees, policies used by Inland Revenue staff when assessing applications for serious hardship relief

Item	Date	Document	Decision
1.	Current	Process maps for financial relief decision making	Refused
2.	Current	Considering-Financial-Relief-decision-making	Refused
3.	Current	Debt-case-pre-checks	Refused
4.	Current	Understanding a request for relief	Refused
5.	Current	Determine a customer's financial position	Refused
6.	Current	Requesting information to support a relief application	Refused
7.	Current	Decision making for write-off, remission or capitalisation	Refused

Hardship and write off data

The information you have requested for the 2021 to 2026 years is provided in relation to number of hardship/serious hardship applications received; number approved; number declined; median time taken to determine hardship assistance applications and the number of applications awaiting determination at 30 June each year is included in **Table 2** below.

Table 2: Hardship data for financial year ending 30 June 2021 to 2026

Applications for financial relief	2021	2022	2023	2024	2025	2026
Relief applications received	6,300	10,300	14,500	15,500	18,400	18,300
Approved	4,200	5,900	7,500	7,300	7,700	6,100
Declined	2,100	4,400	7,000	8,200	10,600	9,700
Median days to complete	3	25	40	52	45	48
Awaiting determination at 30 June	200	1,600	2,700	3,300	2,800	3,300

The breakdown between partial and full hardship related write-offs is included in the table noted in **Table 3** on the next page.

Differences between the number of financial relief applications and hardship write-offs are expected. Applications for financial relief represent requests for assistance, whereas hardship write-offs represent debt relief outcomes. Not all hardship write-offs arise directly from a financial relief application.

Table 3: Breakdown of partial or full hardship related write-offs for year ending 30 June 2021 to 2026

Financial year	2021	2022	2023	2024	2025	2026
Partial	2,200	1,200	1,400	1,500	1,600	1,500
Full	8,000	8,100	8,900	9,000	9,000	7,300

Hardship data for financial years ending 30 June 2017 to 2020 is not available due to how it is stored in our historical systems. The OIA provides a right of access to information that is already held by agencies; it does not require agencies to create new information, undertake new analysis, or generate statistics that do not already exist. To answer your request, Inland Revenue would need to manually review and re-analyse historical data to create a new dataset that is not currently held.

Therefore, this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

Outstanding tax

Tax statistics including total outstanding tax are regularly reported and are available at: ird.govt.nz/about-us/tax-statistics/tax-and-entitlement-debt-statistics. Tax statistics have been regularly reported quarterly since September 2020, with high level information only available for earlier years in the annual reports. Therefore, part of your request is refused under section 18(d) as the information is publicly available. Data for financial years ending 2019 to 30 June 2020 is not available due to how it is stored in our historical systems. Therefore, this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

1. ***Please provide any published service standard or internal performance target for determining hardship assistance or Jobseeker Support applications.***

Hardship applications do not have a separate performance measure. These would fall within the wider measure of 70% of correspondence to be completed within 10 working days. Our performance measures are reported in our annual reports that are published around October each year. These are available here: ird.govt.nz/about-us/publications/annual-corporate-reports/annual-report Report.

2. ***Number of hardship assistance application decisions that were reviewed, reconsidered, appealed or overturned each year, where held.***

This information is not held by Inland Revenue in an easily retrievable format and would require the extraction of individual records and significant further analysis to identify, compile, and create the information requested. Therefore, this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

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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 & Reporting

Attachment A: Full requests

26OIA2450 Request received 21 June

I am seeking information relating to Inland Revenue's administration of serious hardship relief under sections 177A–177C of the Tax Administration Act 1994. Please provide:

1. *copies of any current operational manuals, guidance notes, practice statements, staff instructions, assessment templates, training material, decision trees, policies or similar documents used by Inland Revenue staff when assessing applications for serious hardship relief.*
    a. *In particular, I am interested in any guidance relating to:*
2. *assessment of a taxpayer's financial position; consideration of assets and liabilities; determination of a taxpayer's ability to realise assets; ownership of residential property; ownership of rental property; ownership of overseas property; jointly owned property; equity in property; refinancing or borrowing capacity; cashflow and affordability assessments; retirement assets or retirement planning considerations; circumstances in which tax debt may be partially written off; circumstances in which tax debt may be fully written off; and circumstances in which instalment arrangements may be considered appropriate.*

In addition, please provide the following information for each of the last ten financial years:

1. *Number of serious hardship applications received;*
2. *Number approved;*
3. *Number declined;*
4. *Number resulting in a partial write-off of tax debt; and*
5. *Number resulting in a full write-off of tax debt.*

Where any of the requested information is already publicly available, I would appreciate links or references to the relevant publications. If any part of this request is likely to require substantial collation or research, I would appreciate the opportunity to refine the request before any decision is made to refuse it on those grounds. If any information is withheld, please identify the relevant provisions of the Official Information Act relied upon and the parts of the request to which those provisions apply. I am happy to receive the information electronically. Thank you for your assistance.

26OIA2476 Received 29 June 2026

Please provide the following information:

1. *Total tax debt outstanding.*
2. *Number of taxpayers with outstanding tax debt.*
3. *Number of hardship applications received.*
4. *Number of hardship applications approved.*
5. *Number of hardship applications declined.*
6. *Tax debt by tax type (GST, Income Tax, PAYE, etc.).*

General Request Please provide annual data for the period 2019 to the most recent year available. Please provide the information in Microsoft Excel (.xlsx) or CSV format wherever possible. Where any of the requested information is already publicly available, please provide a link to the relevant dataset or publication instead of reproducing it. If any part of this request is more appropriately held by another agency, please transfer that part of the request to the appropriate agency under section 14 of the Official Information Act 1982 and advise me accordingly. If any requested information is not held by your agency, please advise accordingly.

Where possible, please provide the information as concise annual summary tables rather than reports.

27OIA1005 Received 2 July 2026

Please provide the following information:

1. *Number of hardship assistance applications received each year from 2019 to the most recent year available.*
2. *Number of hardship assistance applications approved each year.*
3. *Number of hardship assistance applications declined each year.*
4. *Median time taken to determine hardship assistance applications each year.*
5. *Median time taken to determine Jobseeker Support applications each year.*
6. *Number of hardship assistance applications awaiting determination at 30 June each year, where held.*
7. *Please provide any published service standard or internal performance target for determining hardship assistance or Jobseeker Support applications.*
8. *Number of hardship assistance application decisions that were reviewed, reconsidered, appealed or overturned each year, where held.*

General Request:

1. *Please provide annual data for the period 2019 to the most recent year available.*
2. *Please provide the information in Microsoft Excel (.xlsx) or CSV format wherever possible.*
3. *Where any of the requested information is already publicly available, please provide a link to the relevant dataset or publication instead of reproducing it.*
4. *If any requested information is not held, please advise accordingly.*
5. *Where possible, please provide the information as concise annual summary tables rather than reports.*