



14 June 2023



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 May 2023. You requested the following:

*will the IRD still have the power to investigate a company that successfully de-registers from the Companies Office and thus has no presence in New Zealand any longer?*

Inland Revenue may investigate any form of fraud, evasion or offense related to tax at any point in time, including when a company has been, or is, in the process of being removed from the Companies Register.

Many investigations and successful prosecutions have occurred in respect of historical offending by companies that have been liquidated or removed from the Companies Register. The focus of any investigation or prosecution is on the actions, or inaction, at the relevant times.

If a company has been removed and no longer has a presence in New Zealand, Inland Revenue has the option of applying to reinstate a company pursuant to sections 328 or 329 of the Companies Act 1993. Whether or not this is appropriate or necessary will depend upon the circumstances of each individual case. For example, reinstatement may be sought where the company is in fact still trading or when additional tax is assessed.

**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 for your request.

Yours sincerely



Andrew Stott  
**Service Leader, Marketing & Communications**