



26 June 2024



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 June 2024. You requested the following:

*What is the IRD's position for NZ companies that have been removed from the Companies Register, can the officeholders at the date of removal obtain documents and information about the company from the IRD?*

Once a company has been removed from the Companies Register, officeholders cannot obtain documents and information about that company from Inland Revenue.

Information about a company is sensitive revenue information. Section 18(1) of the Tax Administration Act 1994 (TAA) requires the Commissioner of Inland Revenue to keep confidential all sensitive revenue information, except where permitted by the various provisions that provide exceptions to this general principle. Only the company's authorised agents can request information about that company from the Commissioner, under schedule 7(15) of the TAA.

After a company is removed from the Companies Register, the company no longer exists as a legal entity. Consequently, the former directors of the company will no longer be agents of the company and will not be able to ask for information about the company.

Therefore schedule 7(15) of the Tax Administration Act 1994 will no longer apply. Hence the Commissioner's position that company information, which is sensitive revenue information, will not be provided after the company has ceased to exist.

#### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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



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