Inland Revenue
Te Tari Taake

26OIA2384

22 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 June 2026. You requested the following:

> *To help with our advocacy efforts to government for financial relief on behalf of transport operators from the fuel price crisis, we would like to obtain data on whether you are observing increased financial distress from transport operator clients of yours.*
>
> *Would you be able to provide data since March on the percentage increase in the value of arrears, or percentage increase in overdue payments from transport businesses as a group.*
>
> *Please note, we are not seeking individual customer data, just an aggregate of all transport operator clients.*

On 8 June 2026, you clarified you were specifically seeking data held for the transport BIC codes *Road Freight Transport* (I461) and *Courier Pickup and Delivery Services* (I510).

It is important to note that results on some of our debt measures are influenced by a variety of factors, such as the balance of older versus newer debt, how much new debt we collect, customer compliance, economic conditions and the timing of major tax due dates. This makes it difficult to attribute changes in tax debt totals to specific causes, and instead better represents broad trends.

In general, however, a significant contributor to the increase in collectible debt across New Zealand is related to the aging of debt and any resultant penalties or interest accruing, which is more complex for Inland Revenue to collect compared to new debt. While Inland Revenue has slowed debt growth, the total amount is expected to increase over the rest of 2025/26 as major payment dates fall due and we continue to manage the ongoing challenge of resolving older debt.

Further information on overdue tax debt is published quarterly on our website which may be of interest to you: Managing overdue tax debt.

Information released

The information you requested was extracted from Inland Revenue's systems on 14 June 2026 and is provided in the two tables on the following pages. Data for 2025 has been provided to give a comparison to the same period in the previous year.

Debt and debtor figures are as at month end, and percentages have been rounded to one decimal place. Each debtor count represents a unique customer, although some customers may have debt in multiple tax types and/or periods.

The table below includes all tax debt (excluding social policy).

All tax debt

	2025 (comparison year)			2026		
Category	**March 2025**	**May 2025**	**2-month growth**	**March 2026**	**May 2026**	**2-month growth**
Postal and Courier Pickup and Delivery Services (I510)						
Debtors	5,701	6,121	**+7.4%**	5,699	5,896	**+3.5%**
Debt ($m)	96.3	103.7	**+7.7%**	107	111.1	**+3.8%**
Road Freight (I461)						
Debtors	3,643	3,768	**+3.4%**	3,546	3,619	**+2.1%**
Debt ($m)	156.1	158	**+1.2%**	163.8	164.3	**+0.3%**
Combined totals						
Debtors	9,344	9,889	**+5.8%**	9,245	9,515	**+2.9%**
Debt ($m)	252.4	261.6	**+3.7%**	270.8	275.5	**+1.7%**

Due to the 7 April income tax return due date (for customers with agents) falling within the requested date range, income tax has been separated out and provided in the following table. We note that observing an increase to income tax debt totals is not unusual during periods where income tax is due.

Income tax debt (individual and non-individual)

	2025 (comparison year)			2026		
Category	**March 2025**	**May 2025**	**2-month growth**	**March 2026**	**May 2026**	**2-month growth**
Postal and Courier Pickup and Delivery Services (I510)						
Debtors	4,478	4,898	**+9.4%**	4,502	4,759	**+5.7%**
Debt ($m)	40.9	46.1	**+12.8%**	44.3	47.2	**+6.6%**
Road Freight (I461)						
Debtors	2,054	2,218	**+8.0%**	1,965	2,053	**+4.5%**
Debt ($m)	19.8	23.3	**+17.6%**	20.8	22	**+5.8%**

	2025 (comparison year)			2026		
Category	**March 2025**	**May 2025**	**2-month growth**	**March 2026**	**May 2026**	**2-month growth**
			Combined totals			
Debtors	6,532	7,116	**+8.9%**	6,467	6,812	**+5.3%**
Debt ($m)	60.6	69.3	**+14.3%**	65	69.2	**+6.3%**

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 – Significant Enterprises