Inland Revenue
Te Tari Taake

26OIA2362 & 26OIA2363

25 June 2026

[redacted]

Dear [redacted]

Thank you for your requests made under the Official Information Act 1982 (OIA), received on 30 May 2026. You requested the following:

1. *Please provide the level of tax debt collected from companies in liquidation in the years 2020, 2021, 2022, 2023, 2024, 2025 and 2026 is available. If possible, please provide the level recovered by the Official Assignee during these years.*
2. *Please provide the amount of tax debt written off in the years 2020, 2021, 2022, 2023, 2024, 2025 and 2026 if available. Please break this down by type; GST, PAYE, Company Tax, Interest and penalties, etc.*

Item 1: Tax debt collected from companies in liquidation and dividends received by the Official Assignee

Your request for payments received as part of liquidation action, or as part of ongoing tax obligations while liquidation processes are taking place is refused under section 18(g) of the OIA, as the information is not readily held by Inland Revenue and I do not believe it is held by another agency. However, I can provide the total dividends received by the official assignee during this period, enclosed as **Table 1** below.

The information for 2021 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 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.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

The following information is rounded to the nearest thousand dollars.

Table 1: Total dividends received by the Official Assignee for financial years 2020 – 2026.

Financial Year (ending 30 June)	Dividend value
2020	$136,000
2022	$265,000
2023	$407,000
2024	$777,000

Financial Year (ending 30 June)	Dividend value
2025	$1,064,000
2026*	$553,000

**Information for the 2026 financial year is partial, up to 31 December 2025.*

Item 2: Tax debt write-offs broken down by type

Your request for total amount of tax debt write-offs for the 2020 financial year is refused under section 18(g) of the OIA, as the information is not readily held by Inland Revenue and I do not believe it is held by another agency. However, I can provide the total amount of liquidation-related write-offs for companies broken down by tax type for the financial years 2021 - 2026, enclosed as **Table 2** below. I am also providing the total penalty and interest write offs, enclosed as **Table 3.**

The following information is rounded to the nearest hundred thousand.

Please note that the penalty and interest information in Table 3 is included in Table 2 also, within the respective tax type the penalty/interest occurred from.

Table 2: Total tax debt write-offs for financial years 2021 – 2026 ($ Million).

Financial Year (ending 30 June)	Income Tax	GST	Employer (PAYE)	Other*	Write-off value
2021	$75.6	$56.8	$40.9	$0.4	$173.7
2022	$30.1	$51.9	$34.0	$3.3	$119.3
2023	$16.5	$50.0	$52.2	$5.1	$123.7
2024	$23.2	$67.5	$52.4	$8.6	$151.7
2025	$25.3	$117.1	$114.3	$15.9	$272.5
2026**	$27.9	$157.2	$202.4	$17.9	$405.5
Grand Total	**$198.5**	**$500.5**	**$496.1**	**$51.3**	**$1,246.4**

**Includes tax types of COVID-19 Support Payment, Dividend Withholding Tax, Fringe Benefit Tax, Goods sold in Satisfaction of Debt, Non-Resident Withholding Tax, Resurgence Support Payment, RWT on Interest and Small Business Cashflow Scheme.*

***Information for the 2026 financial year is partial, up to 17 June 2026.*

Table 3: Total penalty and interest write-offs for financial years 2021 – 2026 ($ Million).

Financial Year (ending 30 June)	Penalty	Interest	Total
2021	$9.2	$6.1	$15.3
2022	$28.6	$10.8	$39.5

Financial Year (ending 30 June)	Penalty	Interest	Total
2023	$17.1	$9.4	$26.5
2024	$27.3	$17.6	$44.9
2025	$43.4	$27.1	$70.5
2026*	$86.6	$43.8	$130.4
Grand Total	**$212.3**	**$114.8**	**$327.1**

**Information for the 2026 financial year is partial, up to 17 June 2026.*

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, Significant Enterprises