



Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045
New Zealand

17 March 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 February 2023. You requested the following:

I hereby request a copy of your debt management policy

Standard Practice Statement 18/04 explains how the Commissioner of Inland Revenue will exercise a statutory discretion or deal with practical issues arising from administering the Inland Revenue Acts relating to debt collection. This can be found on Inland Revenue's Tax Technical website: <https://www.taxtechnical.ird.govt.nz/en/standard-practice-statements/returns-and-debt-collection/sps-1804-options-for-relief-from-tax-debt>

While Inland Revenue explains the tax legislation to its staff, exercising discretion under the Inland Revenue Acts is a personal matter for the decision-maker. Inland Revenue gives no prescriptive advice on how common risks must be dealt with or on limits to options; as such, Inland Revenue has no debt collection manual.

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 again for your request.

Yours sincerely

[Redacted signature]

Richard Philp
Customer Segment Leader
Micro Business Customer Segment