



15 March 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 February 2024. You requested the following:

1. *How many companies did IRD apply to liquidate in each of the following years: 2018, 2019, 2020, 2021, 2022, 2023 and so far in 2024?*
2. *In each of the above years, how many applications were successful?*
3. *For 2023 and so far in 2024 (combined is fine), can I get a breakdown by industry?*
4. *A regional breakdown of applications to liquidate companies in each of the following years : 2018, 2019, 2020, 2021, 2022, 2023 and so far in 2024.*
5. *What was the largest amount of tax owing (nationally), what company was that for, and what sector was it in?*
6. *What was the smallest amount of tax owing (nationally), what company was that for, and what sector was it in?*
7. *Also, for the Waikato, what were the largest and smallest tax amounts owing, what companies were they for and what sectors were they in?*

On 18 February 2024, you clarified your request regarding item 2, in that you were meaning how many cases did the company end up being liquidated as a result of Inland Revenue's application. You also requested information on other options for settling liquidation applications, for example negotiation or settlement. The timeframe for responding to your request was therefore reset as per section 15(1AA) of the OIA.

I have decided to release the information requested in items 1, 2, and 4 to you no later than 4 April 2024.

Item 3

Inland Revenue does not collect information that explicitly identifies the industry to which a specific entity belongs to. As such, this part of your request is refused under section 18(g) of the OIA, the information requested is not held by Inland Revenue, nor do I have reason to believe it is held by another agency.

Items 5, 6, and 7

The information you have requested is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify entities. 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.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

Yours sincerely



Andrew Tringham

Domain Lead – Legal Services



3 April 2024

[Redacted]

Dear [Redacted]

On 15 March 2024 we advised you of our decision on your Official Information Act 1982 (OIA) request to release the data for questions 1, 2, and 4 to you by 4 April 2024. You requested:

Questions 1 and 2:

How many companies did IRD apply to liquidate in each of the following years: 2018, 2019, 2020, 2021, 2022, 2023, and so far in 2024? In each of the above years, how many applications were successful?

On 18 February, you clarified your request regarding question 2, in that you were meaning in how many cases did the company end up being liquidated as a result of Inland Revenue’s application. You also requested information on other options for settling liquidation applications, for example, negotiation or settlement.

The following table displays the total number of liquidation proceedings filed by the Commissioner of Inland Revenue for the specified fiscal years, in addition to the number of Liquidation Orders granted pursuant to the Commissioner’s application.

Year	2018	2019	2020	2021	2022	2023	2024*
Total	689	537	287	434	357	764	472
Granted	297	382	179	155	179	356	290

**The 2024 year is in progress, data reported covers the period 1 July 2023 through to 15 March 2024.*

Question 4:

A regional breakdown of applications to liquidate companies in each of the following years: 2018, 2019, 2020, 2021, 2022, 2023, and so far in 2024?

The table on the following page displays the regional breakdown of the number of liquidation proceedings filed by the Commissioner of Inland Revenue. Region is determined by the High Court in which the application was filed.

	2018	2019	2020	2021	2022	2023	2024*
Auckland	336	240	127	213	130	357	227
Blenheim	5	3	3	4	2	7	1
Christchurch	103	79	45	44	63	84	41
Dunedin	12	3	1	9	8	30	5
Gisborne	3	7	2	2	3	3	4
Greymouth	2	2	2	3	0	4	1
Hamilton	39	37	17	32	19	51	20
Invercargill	11	10	6	10	11	20	12
Masterton	4	1	0	1	1	2	1
Napier	11	12	11	14	10	7	10
Nelson	10	7	6	4	5	12	3
New Plymouth	17	10	3	3	12	16	12
Palmerston North	18	9	6	13	16	10	16
Rotorua	28	23	13	8	15	25	10
Tauranga	28	25	11	27	22	45	17
Timaru	8	8	6	8	2	12	5
Wellington	48	49	20	27	29	60	28
Whanganui	5	1	1	3	2	8	2
Whangarei	1	11	7	9	7	11	7

*The 2024 year is in progress, data reported covers the period 1 July 2023 through 15 March 2024.

Thank you again for your request.

Yours sincerely



Andrew Tringham
Domain Lead – Legal Services