



9 March 2026

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 February 2026. You requested the following:

How many applications, if any, has Inland Revenue made to wind up companies from 1 January 2020 to 31 December 2025 by month and year?

Information being released

The following tables detail the number of liquidation proceedings filed by Inland Revenue and the number of referrals to commence liquidation proceedings. This has been broken down by financial year for 2019 to 2025 (in respect of the number of liquidation proceedings filed) and monthly from 1 July 2024 to 31 December 2025 (in respect of the number of referrals to commence liquidation proceedings).

The way that liquidation orders were recorded in Inland Revenue’s system changed in the 2025 financial year, meaning the monthly breakdown between 1 January 2020 and 30 June 2024 would require substantial manual effort to be created. Therefore, I have decided to refuse that part of your request under section 18(g) of the OIA, as the information is not held by Inland Revenue.

Total number of liquidation proceedings filed by Inland Revenue per financial year

Year	2019	2020	2021	2022	2023	2024	2025
Total	537	287	434	357	764	564	1459*

Total number of referrals to commence liquidation proceedings per month

Month and year	Total
July 2024	175
August 2024	111
September 2024	96
October 2024	149
November 2024	138
December 2024	88
January 2025	63

Month and year	Total
February 2025	87
March 2025	133
April 2025	128
May 2025	155
June 2025	136
July 2025	148
August 2025	188
September 2025	131
October 2025	132
November 2025	104
December 2025	120
Total	2282

*Please note, from 1 July 2024, the data reflects the number of liquidation referrals made to Inland Revenue's Legal Services Unit, rather than the number of liquidation proceedings filed. Most referrals made result in proceedings being filed, however it is worth noting the distinction in the data.

Right of review

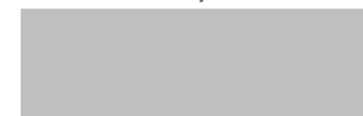
If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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



Matthew Evans

Domain Lead – Legal Services