



19 May 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 April 2023. You requested the following:

I would like to know the average amount of unclaimed tax refunds for the two years preceding the disestablishment of cheques, and for the years since. The same as a percentage of all refunds.

On 28 April 2023 we attempted to clarify our interpretation of your request for the following:

- *We interpret "unclaimed tax refunds" to mean income tax returns specifically, not any other type of return (GST for example).*
- *We would consider any tax return that was processed, finalised, and resulted in a credit that was unable to be refunded to the customer via direct credit to a bank account or via cheque to be in scope.*
- *We interpret "The same as a percentage of all refunds" to mean that you would like data to show that in the specified year unclaimed refunds as described above accounted for X% of all tax refunds that year.*

As we have not received a response from you, we have continued with your request based on the interpretation above. The table below shows the number and value of refunds issued for the tax years between 2019 and 2022 (1 April to 31 March). The numbers have been rounded to two decimal places.

Tax year	State	Number of customers	Refund value (\$M)	% of customers	% of amount
2019	Refunded	2,407,011	1,512.52	97.4%	98.6%
2019	Pending refund	65,496	20.97	2.6%	1.4%
2020	Refunded	2,191,657	1,402.89	97%	98.4%
2020	Pending refund	68,059	23.00	3%	1.6%
2021	Refunded	2,150,776	1,268.93	96.3%	98.0%
2021	Pending refund	82,986	25.30	3.7%	2.0%
2022	Refunded	2,140,978	1,277.09	95.3%	96.8%
2022	Pending refund	105,506	\$42.14	4.7%	3.2%

The vast majority of "Pending refund" cases are where Inland Revenue did/does not have a valid bank account number. This data is provided as a point in time and may change over time, as returns are filed or amended and as bank accounts are provided.

Inland Revenue stopped accepting cheque payments from 1 March 2020. However, as part of Inland Revenue's business transformation, data prior to the 2019 tax year is no longer

available. I have therefore decided to refuse to provide data before the 2019 tax year under section 18(e) of the OIA, as this information does not exist.

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

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 for your request.

Yours sincerely



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