



15 May 2025

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 April 2025. You requested the following:

- 1. How many prosecutions has your agency undertaken between 1 January 2020 and the current date (please break down by year/legislation if possible)?*
- 2. What is the recorded ethnicity of people prosecuted by your agency between 1 January 2020 and the current date?*
- 3. How many non-prosecution outcomes, such as warning letters, instant fines, or other mechanisms has your agency implemented/imposed between 1 January 2020 and the current date (please break down by year, legislation and outcome if possible)?*
- 4. What is the recorded ethnicity of people affected by the outcomes in question 3?*
- 5. What is the process for your agency to review files before commencing prosecution action? Under what circumstances would your agency choose not to prosecute an offender?*
- 6. How many prosecutions have been either started and withdrawn, or not started, after ethnic/cultural factors were identified between 1 January 2020 and the current date?*
- 7. How many prosecutions have been either started and withdrawn, or not started, after other factors in the Solicitor General's guidelines were identified as being inappropriate to take prosecution action between 1 January 2020 and the current date?*

### **Information being released**

#### **Part 1: How many prosecutions has your agency undertaken between 1 January 2020 and the current date?**

The information you have requested is attached as **Appendix A. Table 1** provides the total number of prosecutions undertaken, broken down by year ending 30 June. Please note this data also contains cases that were withdrawn or dismissed without conviction. **Table 2** provides the number of prosecutions undertaken, broken down by legislative section. Some cases were prosecuted under multiple sections.

**Part 3: Number of non-prosecution outcomes, such as warning letters, instant fines, or other mechanisms has your agency implemented/imposed between 1 January 2020 and the current date?**

I have interpreted "warning letters" to mean any letters issued by Inland Revenue that advise a payment or return is now overdue. Letters solely advising that a payment or return due date is approaching are not included in this data.

**Table 3** below provides the total number of warning letters issued for each financial year ending 30 June.

Inland Revenue's collection mechanisms are not linear, in that there can be multiple actions taking place regarding a particular account, return, or unpaid amount simultaneously. The outcome of any given action is not tied to or correlated with a specific letter or penalty being applied.

While some letters are targeted to specific tax types, returns, or debts, others can be tailored to fit many scenarios or cover multiple aspects of an individual's tax affairs. As not all letters are associated with a specific tax type, we are unable to provide a comprehensive list of which legislation applies to letters issued.

Therefore, the part of your request seeking the legislation under which warning letters in **Table 3** were issued, and the outcomes of those letters, 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 this information is held by another department or agency.

**Table 3: Total number of warning letters issued, broken down by year ending 30 June.**

Year	Letter count
2020	666,804
2021	3,079,637
2022	3,785,597
2023	4,794,774
2024	5,241,198
2025	5,283,478
2026	680,913
<b>Grand total</b>	<b>23,532,401</b>

I have interpreted "instant fines" to mean any penalties first charged on an overdue balance or when an obligation has not been met. Incremental penalties for child support have been excluded as these are not considered instant fines, but a continuation of the initial penalty.

**Table 4** below provides the total number of instant fines issued per year, broken down by year ending 30 June. Prior to April 2020, Student Loans was administered in Inland Revenue's heritage system. Child Support was similarly administered within our heritage system until October 2021. Access to this system is limited and data extracted requires significant analysis and the application of complex skills and judgement to be verified.

Therefore, the part of your request for quantities and details of instant fines relating to Student Loans prior to May 2020, and for Child Support prior to November 2021, is refused under section 18(f) of the OIA. The information cannot be made available without substantial collation or research.

In making my decision, I considered if narrowing the request or extending the timeframe would enable Inland Revenue to answer your request. However, in this case, neither of these options would enable Inland Revenue to grant you the information requested.

**Table 4: Total number of instant fines issued, broken down by year ending 30 June.**

Year	Child Support	Student Loans	GST	Income Tax	Working for Families	Total
2020	-	4,472	133,738	552,817	30,825	721,852
2021	-	120,736	287,798	621,822	24,468	1,054,824
2022	278,030	119,607	292,484	727,398	42,688	1,460,207
2023	422,930	125,826	365,290	810,737	41,481	1,766,264
2024	361,422	120,129	476,358	990,596	41,900	1,990,405
2025	267,082	104,100	459,977	730,027	42,954	1,604,185

Penalties for Child Support are applied in accordance with the Child Support Act 1991.

Penalties for Student Loans are applied in accordance with the Student Loan Scheme Act 2011.

Penalties for Income Tax, GST and Working for Families are applied in accordance with the Tax Administration Act 1994.

## Information withheld or refused

### **Parts 2 and 4: Ethnicity of people prosecuted, and ethnicity of people affected by outcomes listed in Part 3 of this request.**

Inland Revenue does not record ethnicity information for customers. Therefore, we are unable to provide the ethnicity of individuals prosecuted and the ethnicity of people affected by the outcomes in part 3 of your request. Your request for this information is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no grounds for believing that the information is held by another government department or agency.

### **Part 5: What is the process for your agency to review files before commencing prosecution action? Under what circumstances would your agency choose not to prosecute an offender?**

Inland Revenue reviews and makes decisions to prosecute in accordance with our publicly available prosecution guidelines. You can find these guidelines on Inland Revenue's Tax Technical website ([taxtechnical.ird.govt.nz](http://taxtechnical.ird.govt.nz)) and searching for "[Prosecution Guidelines](#)". Your request for this information is therefore refused under section 18(d) of the OIA, as the requested information is publicly available.

### **Parts 6 and 7: Number of prosecutions started and withdrawn, or not started, after considering ethnic or cultural factors, or those in the Solicitor General's guidelines.**

Details of factors considered for prosecutions, whether ethnic, cultural, or from the Solicitor General's guidelines, are not indexed or easily searchable. The retrieval of this information would require the application of specialised skills and complex analysis. As records would need to be reviewed individually this would also necessitate a significant amount of time and resources, which would adversely impact Inland Revenue's other operations.

In making my decision, I considered if narrowing the request or extending the timeframe would enable Inland Revenue to answer your request. However, in this case, neither of these options would enable Inland Revenue to grant you the information requested.

Accordingly, your request for the number of prosecutions that have been either started and withdrawn, or not started, after considering the Solicitor General's guidelines or ethnic and cultural factors is refused under section 18(f) of the OIA. The information requested cannot be made available without substantial collation and research.

## 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](mailto: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](http://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**

**Appendix A****Table 1: Total number of prosecutions broken down by year ending 30 June, as at 31 March 2025.**

<b>Year</b>	<b>Number of prosecutions</b>
2020	57
2021	50
2022	38
2023	34
2024	31
2025	25

**Table 2: Sections of legislation prosecuted under broken down by year ending 30 June, as at 31 March 2025.**

<b>Section</b>	<b>Provisions</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 YTD</b>
<b>Tax Administration Act 1994</b>							
<b>General</b>	Section 143(1)(b)&(c)	8	10	4	1	2	1
<b>Knowledge Offences</b>	Section 143A(1)(a)(b)(c)(d)&(e)	16	9	3	10	11	4
<b>Evasion Offences</b>	Sections 143B(1)(a)(b)(c)(d), 143B(2), 148	19	21	24	14	21	23
<b>Crimes Act 1961</b>	Sections 228, 243, 249, 256, 257, 259	10	7	6	11	9	8
<b>Total</b>		<b>53</b>	<b>47</b>	<b>37</b>	<b>36</b>	<b>43</b>	<b>36</b>