

22 May 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 April 2026. You requested the following:

- 1. What is the total amount owed to the IRD for those who used and were invoiced for the MIQ accommodation during the pandemic lockdown.*
- 2. What is the total amount owed to the IRD for outstanding child support owing including penalties payments.*
- 3. What is the total amount owed to the IRD for those with outstanding student loans, includes all parties who reside both within New Zealand and off shore.*
- 4. What is the total amount owed to the IRD for every liable tax payer for tax payments outstanding and in arrears.*
- 5. What is the total amount owed to the IRD by those who utilised the loan schemes for business during the pandemic.*
- 6. What is the total amount owed to the IRD for any other payments that is yet to be collected by the IRD*

Item 1: What is the total amount owed to the IRD for those who used and were invoiced for the MIQ accommodation during the pandemic lockdown

Managed Isolation and Quarantine was administered by the Ministry of Business, Innovation, and Employment, as such no funds are owed to Inland Revenue for these activities. Your request for information relating to amounts owed to Inland Revenue for those who were invoiced for MIQ accommodation is refused under section 18(g)(i) of the OIA, as the information requested is not held by Inland Revenue, nor do I have grounds for believing that the information is held by another department.

Information publicly available

Inland Revenue regularly publishes statistics on our website (www.ird.govt.nz). The information you have requested can be found via the following links.

Item 2: What is the total amount owed to the IRD for outstanding child support, including penalties

[Statistics on child support customers, cash collection, and debt](#)

Item 3: What is the total amount owed to the IRD for those with outstanding student loans, including New Zealand based and overseas-based borrowers

[Statistics on student loan balances](#)

Item 4: What is the total amount owed to the IRD for every liable taxpayer for tax payments outstanding and in arrears

[Tax and entitlement debt statistics](#)

Item 5: What is the total amount owed to the IRD by those who utilised the loan schemes for businesses during the pandemic

[Note 5. Small Business Cashflow Scheme](#)

Item 6: What is the total amount owed to the IRD for any other payments that are yet to be collected

[Financial statements and schedules](#)

Accordingly, parts 2 through 6 of your request are refused under section 18(d) of the OIA, as the information requested is publicly available.

Further to the above statistics, Inland Revenue's Annual Reports contain a large amount of information about Inland Revenue's performance and achievements. You can find these on our website at the following link: [Annual Report \(ird.govt.nz\)](#)

Inland Revenue also publishes a quarterly report on the management of debt, the most recent report was published in February 2026 and can be found on our website at the following link: [Managing overdue tax debt \(ird.govt.nz\)](#)

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



Claire Barclay
Enterprise Leader – Strategy & Performance