



Customer and Compliance Services  
Ratonga Kiritaki me te Tautukunga

AIA Building  
5-7 Byron Avenue  
PO Box 33150  
Takapuna  
Auckland 0622

25 October 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 October 2022. You requested:

- 1) *Details of your 10 largest tax debtors (at the most convenient date, e.g., the end of June 2022). I understand you cannot personally identify taxpayers, but could you please advise the amount of the debt and how it is comprised (e.g., broken down into penalties, interest and tax type).*
- 2) *Details of the 10 largest tax debts held by companies where IR has initiated liquidation proceedings over the past two years (i.e., 10 over the past two years).*

**Question 1: The 10 largest tax debtors broken down into penalties, interest and tax type**

The information you have requested is specific and isolates a narrow pool of taxpayers. It is therefore considered to be sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA). Sensitive revenue information can only be released in certain circumstances, as set out in sections 18D to 18J and schedule 7 of the TAA. In this case, there are no exceptions that permit me to release this information to you.

This part of your request is therefore refused under section 18(c)(i) of the OIA, as releasing the information would be contrary to section 18 of the TAA.

**Additional information**

However, we can provide similar information that may be of assistance to you. The table below shows the average debt balance of the top 10 tax debtors by tax type.

*Table: Average debt balance of the top 10 tax debtors at 30 June 2022*

Tax type	Average debt balance (total debt)	Average penalty balance	Interest balance
Income tax	\$42.4m	\$16.4m	\$18.9m
Employer/PAYE	\$2.0m	\$0.4m	\$0.1m
Goods and services tax	\$8.1m	\$2.4m	\$1.4m
<b>Total average debt</b>	<b>\$52.5m</b>	<b>\$19.2m</b>	<b>\$20.4m</b>

Please note:

- Individual income tax, non-individual income tax and non-resident withholding tax are combined and shown as "income tax". This is to maintain our obligations under section 18 of the TAA, because the specific amounts are considered to be sensitive revenue information.

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- Social policy debt (KiwiSaver, Working for Families, student loan, child support) is not included in the table above.
- Although the average tax debt is \$52.5m, it is important to note that 7 of the top 10 debtors have a total tax debt of less than \$37m.

**Question 2: Details of the 10 largest tax debts held by companies where Inland Revenue has initiated liquidation proceedings over the past two years**

Inland Revenue does not retain records at a system level of the date we initiate liquidation proceedings. Obtaining the information requested would require us to check individual files manually, which cannot be done without substantial collation or research.

This part of your request is therefore refused under section 18(f) of the OIA, as the information requested cannot be made available without substantial collation or research.

I considered whether charging or extending the time limit would enable us to provide the information requested. However, in this case, neither of those options would enable us to grant this part of your request.

**Rights of review**

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

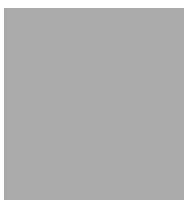
Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decisions. You can contact the office of the Ombudsman at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

**Publishing OIA responses**

Please note that Inland Revenue regularly publishes responses to requests on its website if they may be of interest to the wider public. If this response is published, your personal details and any information that would identify you will be removed.

Thank you for your request.

Yours sincerely



Richard Philp  
**Customer Segment Leader**