



9 October 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 September 2025. You requested the following:

Scope (who)

- *Entities in the Hawke's Bay region whose primary activity code is in the ANZSIC P Education subclassifications below (or the closest internal IRD equivalents):*
- *P8021 Primary Education*
- *P8022 Secondary Education*
- *P8023 Combined Primary & Secondary Education*
- *P8024 Special School Education*
- *(If ANZSIC isn't feasible, please apply your internal classification used for schools/kura. If still not feasible, I can provide the current MOE institution list for a one-off match.)*

Geography

- *Hawke's Bay territorial authorities: Napier City, Hastings District, Wairoa District, Central Hawke's Bay District.*
- *Where cell-size suppression is required, please roll up to Hawke's Bay region-wide totals.*

Time window

- *1 July 2022 – 31 August 2025 (monthly or quarterly extraction is fine).*

Measures requested (anonymised, aggregate counts/amounts)

1. Registrations/footprint

- *Count of active PAYE employer accounts.*
- *Count of GST-registered entities.*

2. Filing behaviour (PAYE)

- *Number of PAYE returns on time vs late per period.*

3. Debt & credits

- *Aggregate tax debt balances at period end, with a count of entities by debt band (e.g., \$0-\$1k, \$1k-\$10k, \$10k-\$50k, \$50k+).*
- *Aggregate credits/refunds issued.*
- *Count of instalment arrangements entered.*

4. Penalties & interest

- *Aggregate UOMI and late-filing/late-payment penalties charged and remitted.*

5. Compliance/engagement (de-identified event counts)

- *Counts of risk reviews/audits initiated.*

- *Counts of outreach/education contacts (seminars, webinars, site visits).*
- *Counts of contact-centre interactions coded to this sector (if tracked).*

Information refused

The information you have requested, broken down by month or quarterly, is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify an entity. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

However, I can provide you some annual aggregate figures of some of the measures you have requested. These are included in the table in the Appendix. Some figures are still withheld under section 18(c)(i) of the OIA for the reasons above.

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



Sarah Bourke

Customer Segment Leader

Appendix – Non-individual entities in the Hawke's Bay region whose primary activity code is in ANZSIC P802100, P802200, P802300, P802400.

Financial Year		2023	2024	2025
Customers and registrations	Total customers	111	135	147
	Customers with GST registration	58	30	49
	Customers with employer registration	*	*	*
PAYE returns	Total returns filed on time	269	249	243
	Total returns filed late	16	22	14
Debt	Customers with debt	*	*	*
	Debt Balance	*	*	*
	Customers with instalment arrangements	*	*	*
Penalties	Customers with penalties charged	9	7	12
	Penalties Charged	\$7,000	\$1,000	\$14,000
Interest	Customers with interest charged	12	25	16
	Interest Charged	*	\$1,000	\$4,000
Remissions	Customers with remissions applied	0	0	0
	Remissions applied	0	0	0
Write-offs	Customers with write-offs applied	*	*	*
	Write-offs applied	*	*	*
Disbursements	Customers with disbursements	93	104	115
	Disbursements issued	\$1,668,000	\$2,458,000	\$3,583,000
Compliance	Count of risk reviews/audits initiated	*	*	*
Contacts/Engagement	Count of outreach/education contacts	*	*	*
	Contact Centre contacts	27	13	14

* Figures withheld under section 18(c)(i) of the OIA

Please note the following contextual information regarding the above table.

- The *Total Customers* figures are the counts of active, non-individual entities with ANZSIC codes P802100, P802200, P802300, P802400 as at 30 June of each year specified. ANZSIC codes are self-declared by the customer and Inland Revenue assumes they are correctly applied.
- Counts for *GST* and *employer registrations* are of active, non-individual entities with an active registration as at 30 June of each year specified.
- The figures for *PAYE returns* represent a count of Employer Information forms. In general, employers file an Employer Information form following each pay day and can be filed multiple times in a month.
- The information for *Customers with debt* is based on which customers had debt as at 30 June of the financial year specified.
- For *Penalties, Interest, Remissions, Write-offs* and *Disbursements*, a customer is counted when they have any transactions occur within the financial year specified (year ending 30 June). The amounts are the total values of transactions for each transaction type within the financial year specified.
- The figures for *Contact centre contacts* are based on calls attempted within the financial year specified (year ending 30 June), where the customer is able to be identified based on the information provided before they reached an officer (e.g., IRD numbers). Calls that may not have resulted in a successful contact (e.g., the customer chose to disconnect the call, or Inland Revenue disconnected the call due to high demand) are included in the number.