



16 October 2025

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 September 2025. You requested the following, itemised for convenience:

*Section 18H of the Tax Administration Act 1994 allows the IR to share "reportable unpaid tax" debt information with approved Credit Reporting Agencies to increase visibility of tax debt enabling more informed business decisions.*

- 1. Can you please advise how many entities that this section has actually been used on to report unpaid tax, ideally broken down by reports per year.*
- 2. Please then advise how many are still currently registered against entities.*

#### **Item 1**

As the information you have requested in item 1 is or will soon be publicly available, this part of your request is refused under section 18(d) of the OIA.

The number of taxpayers Inland Revenue has credit reported/formally notified and communicated information on with an approved credit reporting agency is reported in Inland Revenue's Annual Report for each financial year (1 July to 30 June). These reports can be found on Inland Revenue's website here [Annual Report](#). Please note, the 2025 annual report will be published by the end of October 2025.

In the 2018 annual report, the information is under the heading *Changing the Tax Administration Act gives greater tax transparency for businesses*. From the 2019 annual report onwards, the information is under the heading *Information sharing with approved credit agencies*. The 2017 annual report explains the changes to the TAA regarding credit reporting, under the heading *We collaborate to help other agencies and government*.

#### **Item 2**

Currently there is one credit reporting case registered against an entity.

As you may know, the Commissioner is reviewing his approach to the credit reporting legislation in the Tax Administration Act 1994 (TAA). The Commissioner has reconsidered what constitutes "reasonable efforts" to contact a taxpayer and the requirement for formal notification to be served on all of a company's directors.

Direct engagement with the taxpayer is not necessarily required for the Commissioner to have made reasonable efforts to recover the tax debt. The TAA requires formal notification to the company itself, not to every director.

For more information please refer to [Information Sharing with approved Credit Reporting Agencies \(WITHDRAWN\)](#)

### **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



Tony Morris

**Customer Segment Leader - Significant Enterprises Customer Segment**