



22 September 2021



Dear 

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 29 August 2021. You requested the following:

*This is an Official Information Act request for the number of deduction notices issued under section 157 of the Tax Administration Act 1994 by Inland Revenue issue for each of the years ended 30th June 2020 and 30th June 2021. Please provide a breakdown between notices issued to banks, employers and other parties.*

The table below summarises the deduction notices issued by Inland Revenue under section 157 of the Tax Administration Act 1994 (the TAA) for the period 1 July 2019 to 30 June 2020 (financial year 2020) and 1 July 2020 to 30 June 2021 (financial year 2021).

Deduction Notice issued to:	Financial Year Ending 30 June 2020	Financial Year Ending 30 June 2021	Total
Bank	5,222	7,388	<b>12,610</b>
Employer	21,333	43,535	<b>64,868</b>
<b>Total</b>	<b>26,555</b>	<b>50,923</b>	<b>77,479</b>

The data represents all customers issued out with the letter type *bL0010* – “Deduction Notice Source”. The split between Employer and Bank were based on the letter recipients’ name in the letter. If the letter was addressed to a NZ bank, then it was categorised as Bank and otherwise Employer.

Note that deduction notices issued to “other parties” are grouped with the Employer group in Inland Revenue’s data. Additionally, if a customer is employed by a bank, the deduction notice sent to their employer is categorised as Bank and not Employer.

Automatic deduction notices being sent out to employers were suspended between March 2020 to March 2021 as part of the Government’s COVID-19 response.

Thank you for your request.

Yours sincerely



Jo Glennie  
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