

25 September 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 September 2026. You requested the following:

For the tax years ending 31 March 2021, 2022, 2023, 2024, 2025, and 2026 please provide the number of times in each year that the following the recovery provisions were applied by Inland Revenue: a) s HD15 Income Tax Act (ITA), b) s 61 GST Act, c) BG1 ITA, d) sGA1 ITA, e) s76 GST Act. Please also include for the years requested the number of times in each year that Inland Revenue requested, as creditor in a liquidation, the liquidator review the Directors actions for voidable transactions under ss292-296 (six months before liquidation for unrelated creditors, 2 years before liquidation for related parties transactions).

Information refused

Inland Revenue does not maintain reports, datasets, registers, or other records that record the number of times the specific legislative provisions referred to in your request have been considered, applied, or relied upon. Nor does Inland Revenue maintain records that identify the number of instances where voidable transaction matters have arisen in the manner described in your request.

While information relating to individual cases may be held within case files, legal advice records, correspondence, and operational systems, those records are not organised or searchable in a way that would enable Inland Revenue to identify and extract the information requested. The information sought is therefore not held in a readily retrievable form.

In relation to your question regarding voidable transactions, Inland Revenue does not maintain records or reporting that identify the information requested. To determine an answer would require a manual examination of individual liquidation files and related records to establish the nature of any interactions between Inland Revenue and liquidators in each case.

Accordingly, Inland Revenue does not hold the information requested. Providing a response would require the creation of new information through the manual examination and analysis of a large number of individual records, rather than the retrieval of information that is already held. Therefore, your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

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



Matthew Evans

Domain Lead, Legal Services