



16 December 2022



Dear [REDACTED]

Thank you for your further request made under the Official Information Act 1982 (OIA), received on 19 November 2022. You requested the following:

With reference to the response to my OIA request of 21 October 2022 provided by Inland Revenue on 18 November 2022 (2nd OIA request), I am seeking some further detail on the data provided.

- 1. With regard to the tables provided in response to question 1 of the 2nd OIA request, please provide a breakdown by tax agent status for the total debt where no return has been filed. This is for the years ended 30 June 2021 and 30 June 2022.*
- 2. With regard to the tables provided in response to question 1 of the 2nd OIA request, please categorise each subset shown in the tables (individual return filed, individual no return filed etc) by the number of years spanned by the tax debt balances in increments of 1 year from 1-5 and then 5+.*
- 3. With regard to the tables provided in response to question 1 of the second OIA request, please a breakdown for individuals, companies and others in the "return filed" column balances by total tax debt balances (which may relate to more than one year), categorised by income levels shown in the most recent filed return or automatic assessment for the years ended 30 June 2021 and 2022 in \$10,000 increments up to \$50,000, and \$50,000+.*
- 4. With regard to the tables provided in response to question 2 (iii) of the 2nd OIA request, please provide a breakdown of each of the last 4 rows in each table (before the total) - debt balances of \$10,000 and above categorised by (a) agent status; (b) type of customer (individual, company or other); (c) return filed or no return filed (as defined in the footnote in the response of 18 November 2022); (d) for those with a filed return or assessment in place, income levels shown in the most recent filed return or automatic assessment for the years ended 30 June 2021 and 2022 in \$10,000 increments up to \$50,000, and \$50,000+. For the avoidance of doubt, I am requesting that the analysis show an initial categorisation of the debt bracket rows (\$10k-\$15k, \$15k-\$20k, \$20k-\$25k and \$25k+) by agent status, each of those subsets then categorised by customer type and each of the resulting smaller subsets categorised by return filed. The final categorisation by income level will only be relevant to the return filed subsets.*

Information being released

The information you have requested is provided in the Appendix.

Please note, since my last OIA response to you, some customers have been reclassified from the "other" category, and therefore the data has slightly shifted/improved.

"Other entities" includes all entities that are not individuals or companies e.g., clubs and trusts.

www.ird.govt.nz

Income tax debt balances includes all debt across all historical periods where a debt still exists.

The "return filed" category includes all debt (including assessment, penalties, interest, overpayments) where a return has been received and an assessment is in place.

The "no return filed" category includes debt that relates to income tax where a return has not been filed, and mainly includes default assessments and late filing penalties, though other elements may exist e.g., late payment penalties on a default assessment.

Dollar value figures in questions one, two and three are rounded to the nearest 100,000, which aligns with the reporting used for Inland Revenue's Annual Report. Figures provided in question four are rounded to the nearest 10,000.

The "unavailable" row includes customers that have debt in a previous year but have not filed an income tax return or received an automated income tax assessment in the last two years, therefore their latest income band is unavailable.

For categories where the total is fewer than 10 customers, these customers have been included in the "unavailable" column under section 18(3) of the Tax Administration Act 1994.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: 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 decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Richard Philp
Customer Segment Leader
Micro Business Customer Segment

Appendix

Question one

Income Tax Debt, No Return Filed by Agent Status, Year Ending 30 June 2021

Customer Type	Total Debt (Tax Agent)	Total Debt (No Tax Agent)	Total
Individual	\$4.8m	\$27.2m	\$32.0m
Company	\$5.1m	\$5.7m	\$10.8m
Other	\$5.1m	\$4.6m	\$9.8m
Total	\$15.0m	\$37.6m	\$52.5m

Income Tax Debt, No Return Filed by Agent Status, Year Ending 30 June 2022

Customer Type	Total Debt (Tax Agent)	Total Debt (No Tax Agent)	Total
Individual	\$3.6m	\$31.3m	\$34.9m
Company	\$6.2m	\$5.5m	\$11.7m
Other	\$4.3m	\$5.0m	\$9.3m
Total	\$14.1m	\$41.8m	\$56.0m

Question two

Income Tax Debt by Customer Type and Age of Debt Year Ending 30 June 2021

Customer Type	Age of Debt	Total Debt (return filed)	Total Debt (no return filed)	Total
Individual	a. 0-12 months	\$223.4m	\$8.4m	\$231.8m
	b. 1-2 years	\$162.4m	\$6.6m	\$169.0m
	c. 2-3 years	\$88.5m	\$4.9m	\$93.4m
	d. 3-4 years	\$86.6m	\$3.9m	\$90.4m
	e. 4-5 years	\$69.5m	\$2.9m	\$72.3m
	f. over 5 years	\$413.6m	\$5.4m	\$419.0m
	Total		\$1,044.1m	\$32.0m
Company	a. 0-12 months	\$61.3m	\$4.5m	\$65.8m
	b. 1-2 years	\$29.6m	\$3.5m	\$33.1m
	c. 2-3 years	\$24.7m	\$0.7m	\$25.4m
	d. 3-4 years	\$43.8m	\$0.7m	\$44.5m
	e. 4-5 years	\$26.4m	\$0.4m	\$26.8m
	f. over 5 years	\$248.1m	\$0.9m	\$249.0m
	Total		\$433.9m	\$10.8m
Other	a. 0-12 months	\$11.0m	\$1.8m	\$12.7m
	b. 1-2 years	\$4.2m	\$0.6m	\$4.8m
	c. 2-3 years	\$8.4m	\$1.7m	\$10.1m
	d. 3-4 years	\$6.4m	\$1.0m	\$7.4m
	e. 4-5 years	\$2.2m	\$0.3m	\$2.5m
	f. over 5 years	\$22.5m	\$4.3m	\$26.8m
	Total		\$54.6m	\$9.7m
Total		\$1,532.5m	\$52.5m	\$1,585.0m

Income Tax Debt by Customer Type and Age of Debt Year Ending 30 June 2022

Customer Type	Age of Debt	Total Debt (return filed)	Total Debt (no return filed)	Total
Individual	a. 0-12 months	\$284.9m	\$9.0m	\$293.8m
	b. 1-2 years	\$161.5m	\$7.1m	\$168.6m
	c. 2-3 years	\$120.7m	\$5.0m	\$125.6m
	d. 3-4 years	\$76.0m	\$3.9m	\$79.9m
	e. 4-5 years	\$80.1m	\$3.3m	\$83.5m
	f. over 5 years	\$441.7m	\$6.8m	\$448.5m
	Total		\$1,164.9m	\$35.0m
Company	a. 0-12 months	\$113.4m	\$3.5m	\$116.9m
	b. 1-2 years	\$28.8m	\$3.5m	\$32.3m
	c. 2-3 years	\$18.6m	\$3.0m	\$21.6m
	d. 3-4 years	\$19.2m	\$.5m	\$19.7m
	e. 4-5 years	\$40.9m	\$.5m	\$41.4m
	f. over 5 years	\$290.8m	\$.8m	\$291.6m
	Total		\$511.7m	\$11.8m
Other	a. 0-12 months	\$14.5m	\$.5m	\$15.0m
	b. 1-2 years	\$3.4m	\$1.1m	\$4.6m
	c. 2-3 years	\$2.8m	\$.5m	\$3.3m
	d. 3-4 years	\$8.3m	\$2.0m	\$10.3m
	e. 4-5 years	\$7.5m	\$.7m	\$8.2m
	f. over 5 years	\$21.8m	\$4.5m	\$26.4m
	Total		\$58.4m	\$9.3m
Total		\$1,735.0m	\$56.1m	\$1,791.1m

Question three

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2021

Customer Type	Latest Income Band	Total Debt (return filed)	Total Debt (no return filed)	Total
Individual	a. 0-10k	\$49.8m	\$1.0m	\$50.8m
	b. 10k-20k	\$4.9m	\$0.1m	\$5.0m
	c. 20k-30k	\$6.3m	\$0.2m	\$6.5m
	d. 30k-40k	\$6.9m	\$0.2m	\$7.1m
	e. 40k-50k	\$8.4m	\$0.2m	\$8.6m
	f. Over 50k	\$481.1m	\$5.4m	\$486.5m
	g. Unavailable	\$486.8m	\$24.9m	\$511.7m
	Total		\$1,044.1m	\$32.0m
Company	a. 0-10k	\$238.7m	\$0.6m	\$239.3m
	b. 10k-20k	\$2.7m	\$0.0m	\$2.7m
	c. 20k-30k	\$1.4m	\$0.0m	\$1.4m
	d. 30k-40k	\$1.6m	\$0.0m	\$1.6m
	e. 40k-50k	\$1.5m	\$0.3m	\$1.8m
	f. Over 50k	\$35.8m	\$0.1m	\$35.9m
	g. Unavailable	\$152.1m	\$9.8m	\$161.9m
	Total		\$433.9m	\$10.8m
Other	a. 0-10k	\$7.4m	\$0.0m	\$7.4m
	b. 10k-20k	\$0.7m	\$0.0m	\$0.7m
	c. 20k-30k	\$0.3m	\$0.0m	\$0.3m
	d. 30k-40k	\$0.3m	\$0.0m	\$0.3m
	e. 40k-50k	\$0.2m	\$0.0m	\$0.2m
	f. Over 50k	\$3.8m	\$0.0m	\$3.8m
	g. Unavailable	\$41.9m	\$9.7m	\$51.6m
	Total		\$54.6m	\$9.7m
Total		\$1,532.5m	\$52.5m	\$1,585.0m

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2022

Customer Type	Latest Income Band	Total Debt (return filed)	Total Debt (no return filed)	Total
Individual	a. 0-10k	\$53.0m	\$0.9m	\$53.9m
	b. 10k-20k	\$7.9m	\$0.1m	\$8.0m
	c. 20k-30k	\$11.5m	\$0.1m	\$11.6m
	d. 30k-40k	\$13.1m	\$0.2m	\$13.2m
	e. 40k-50k	\$16.1m	\$0.1m	\$16.3m
	f. Over 50k	\$598.0m	\$3.5m	\$601.5m
	g. Unavailable	\$465.4m	\$30.1m	\$495.5m
	Total	\$1,164.9m	\$35.0m	\$1,199.9m
Company	a. 0-10k	\$265.9m	\$0.5m	\$266.4m
	b. 10k-20k	\$4.3m	\$0.0m	\$4.3m
	c. 20k-30k	\$2.4m	\$0.0m	\$2.5m
	d. 30k-40k	\$3.2m	\$0.0m	\$3.2m
	e. 40k-50k	\$2.7m	\$0.0m	\$2.7m
	f. Over 50k	\$84.5m	\$0.6m	\$85.1m
	g. Unavailable	\$148.7m	\$10.7m	\$159.4m
	Total	\$511.7m	\$11.8m	\$523.5m
Other	a. 0-10k	\$7.8m	\$0.0m	\$7.8m
	b. 10k-20k	\$1.1m	\$0.0m	\$1.1m
	c. 20k-30k	\$0.5m	\$0.0m	\$0.5m
	d. 30k-40k	\$0.3m	\$0.0m	\$0.3m
	e. 40k-50k	\$0.4m	\$0.0m	\$0.4m
	f. Over 50k	\$11.8m	\$0.0m	\$11.8m
	g. Unavailable	\$36.6m	\$9.3m	\$45.9m
	Total	\$58.4m	\$9.3m	\$67.7m
Total	\$1,735.0m	\$56.1m	\$1,791.1m	

Question four

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2021

Debt Category	Customer Type	Latest Income Band	Customers With Agent	Debt Value With Agent	Customers Without Agent	Debt Value Without Agent	
Debt 10k-15k	Individual	a. 0-10k	54	\$0.67m	81	\$0.98m	
		b. 10k-20k			31	\$0.36m	
		c. 20k-30k			33	\$0.40m	
		d. 30k-40k			46	\$0.57m	
		e. 40k-50k			49	\$0.58m	
		f. Over 50k	646	\$7.96m	2,523	\$30.72m	
		g. Unavailable	593	\$7.25m	563	\$6.91m	
	Individual Total			1,293	\$15.88m	3,326	\$40.53m
	Company	a. 0-10k	44	\$0.55m	281	\$3.43m	
		b. 10k-20k			27	\$0.32m	
d. 30k-40k				16	\$0.19m		
e. 40k-50k				17	\$0.21m		
f. Over 50k		17	\$0.21m	173	\$2.13m		
g. Unavailable		106	\$1.30m	121	\$1.51m		
Company Total			167	\$2.06m	635	\$7.79m	
Other	a. 0-10k				31	\$0.38m	
	f. Over 50k				32	\$0.40m	
	g. Unavailable	21	\$0.25m	44	\$0.53m		
Other Total			21	\$0.25m	107	\$1.32m	
Debt 10k-15k Total			1,481	\$18.19m	4,068	\$49.64m	
Debt 15k-20k	Individual	a. 0-10k	24	\$0.41m	66	\$1.14m	
		b. 10k-20k			12	\$0.20m	
		c. 20k-30k			19	\$0.33m	
		d. 30k-40k			15	\$0.25m	
		e. 40k-50k			19	\$0.32m	
		f. Over 50k	310	\$5.33m	1,476	\$25.43m	
		g. Unavailable	350	\$6.10m	364	\$6.30m	
	Individual Total			684	\$11.84m	1,971	\$33.98m
	Company	a. 0-10k	20	\$0.34m	166	\$2.91m	
		f. Over 50k			106	\$1.84m	
g. Unavailable		74	\$1.27m	104	\$1.79m		
Company Total			94	\$1.61m	376	\$6.54m	
Other	a. 0-10k				20	\$0.35m	
	f. Over 50k				21	\$0.37m	
	g. Unavailable	13	\$0.23m	16	\$0.28m		
Other Total			13	\$0.23m	57	\$1.00m	
Debt 15k-20k Total			791	\$13.68m	2,404	\$41.51m	
Debt 20k-25k	Individual	a. 0-10k	16	\$0.36m	39	\$0.89m	
		e. 40k-50k			14	\$0.32m	
		f. Over 50k	250	\$5.60m	1,008	\$22.52m	
		g. Unavailable	289	\$6.48m	273	\$6.10m	
Individual Total			555	\$12.43m	1,334	\$29.83m	

Debt Category	Customer Type	Latest Income Band	Customers With Agent	Debt Value With Agent	Customers Without Agent	Debt Value Without Agent
Debt 20k-25k	Company	a. 0-10k			114	\$2.54m
		f. Over 50k			101	\$2.29m
		g. Unavailable	62	\$1.43m	68	\$1.54m
	Company Total		62	\$1.43m	283	\$6.38m
	Other	a. 0-10k				12
f. Over 50k					14	\$0.31m
g. Unavailable		7	\$0.16m	15	\$0.33m	
Other Total		7	\$0.16m	41	\$0.90m	
Debt 20k-25k Total			624	\$14.03m	1,658	\$37.11m
Debt 25k+	Individual	a. 0-10k	79	\$17.51m	140	\$22.99m
		b. 10k-20k			21	\$0.91m
		c. 20k-30k			16	\$0.91m
		d. 30k-40k			16	\$0.69m
		e. 40k-50k			12	\$0.61m
		f. Over 50k	724	\$48.06m	3,277	\$224.65m
		g. Unavailable	1,256	\$339.68m	1,035	\$85.75m
	Individual Total		2,059	\$405.25m	4,517	\$336.51m
	Company	a. 0-10k	69	\$4.99m	414	\$214.70m
		b. 10k-20k			15	\$0.88m
		e. 40k-50k			11	\$0.89m
f. Over 50k		22	\$1.71m	351	\$23.99m	
g. Unavailable		284	\$79.63m	291	\$66.63m	
Company Total		375	\$86.33m	1,082	\$307.09m	
Other	a. 0-10k				44	\$3.86m
	f. Over 50k				29	\$2.00m
	g. Unavailable	67	\$36.28m	68	\$14.08m	
Other Total		67	\$36.28m	141	\$19.93m	
Debt 25k+ Total			2,501	\$527.85m	5,740	\$663.53m
Total			5,397	\$573.75m	13,870	\$791.79m

Income Tax Debt by Customer Type and Income Band Year Ending 30 June 2022

Debt Category	Customer Type	Latest Income Band	Customers With Agent	Debt Value With Agent	Customers Without Agent	Debt Value Without Agent	
Debt 10k-15k	Individual	a. 0-10k	52	\$0.64m	81	\$1.02m	
		b. 10k-20k			28	\$0.35m	
		c. 20k-30k	13	\$0.15m	35	\$0.43m	
		d. 30k-40k	19	\$0.24m	44	\$0.53m	
		e. 40k-50k	13	\$0.15m	61	\$0.73m	
		f. Over 50k	757	\$9.37m	3,257	\$39.87m	
		g. Unavailable	655	\$8.02m	429	\$5.27m	
	Individual Total			1,509	\$18.57m	3,935	\$48.20m
	Company	a. 0-10k	45	\$0.55m	229	\$2.83m	
		b. 10k-20k			24	\$0.29m	
		c. 20k-30k			11	\$0.13m	
		d. 30k-40k			38	\$0.43m	
		e. 40k-50k			92	\$1.15m	
f. Over 50k		19	\$0.23m	299	\$3.76m		
g. Unavailable	102	\$1.22m	77	\$0.94m			
Company Total			166	\$2.00m	770	\$9.53m	
Other	a. 0-10k				33	\$0.40m	
	f. Over 50k				34	\$0.43m	
	g. Unavailable	26	\$0.32m	47	\$0.58m		
Other Total			26	\$0.32m	114	\$1.41m	
Debt 10k-15k Total			1,701	\$20.89m	4,819	\$59.14m	
Debt 15k-20k	Individual	a. 0-10k	31	\$0.54m	50	\$0.87m	
		c. 20k-30k			13	\$0.22m	
		d. 30k-40k			19	\$0.33m	
		e. 40k-50k			26	\$0.45m	
		f. Over 50k	447	\$7.77m	1,904	\$32.95m	
		g. Unavailable	423	\$7.36m	306	\$5.33m	
	Individual Total			901	\$15.67m	2,318	\$40.14m
	Company	a. 0-10k	24	\$0.40m	127	\$2.18m	
		d. 30k-40k			16	\$0.27m	
		f. Over 50k	16	\$0.28m	310	\$5.41m	
		g. Unavailable	67	\$1.17m	82	\$1.40m	
	Company Total			107	\$1.85m	535	\$9.26m
	Other	a. 0-10k				21	\$0.36m
f. Over 50k					29	\$0.50m	
g. Unavailable		12	\$0.21m	16	\$0.27m		
Other Total			12	\$0.21m	66	\$1.13m	

Debt Category	Customer Type	Latest Income Band	Customers With Agent	Debt Value With Agent	Customers Without Agent	Debt Value Without Agent	
Debt 15k-20k Total			1,020	\$17.73m	2,919	\$50.53m	
Debt 20k-25k	Individual	a. 0-10k	15	\$0.34m	40	\$0.89m	
		e. 40k-50k			11	\$0.24m	
		f. Over 50k	274	\$6.16m	1,198	\$26.62m	
		g. Unavailable	309	\$6.89m	208	\$4.61m	
	Individual Total			598	\$13.39m	1,457	\$32.36m
	Company	a. 0-10k	15	\$0.33m	93	\$2.09m	
		f. Over 50k			168	\$3.76m	
		g. Unavailable	42	\$0.94m	51	\$1.14m	
	Company Total			57	\$1.28m	312	\$6.99m
	Other	a. 0-10k				16	\$0.34m
f. Over 50k					25	\$0.56m	
g. Unavailable		12	\$0.26m	13	\$0.30m		
Other Total			12	\$0.26m	54	\$1.20m	
Debt 20k-25k Total			667	\$14.93m	1,823	\$40.55m	
Debt 25k+	Individual	a. 0-10k	93	\$21.18m	130	\$21.87m	
		b. 10k-20k			19	\$0.89m	
		c. 20k-30k	11	\$0.95m	15	\$0.65m	
		d. 30k-40k			17	\$0.78m	
		e. 40k-50k			23	\$1.23m	
		f. Over 50k	909	\$64.31m	4,220	\$277.25m	
		g. Unavailable	1,426	\$329.21m	892	\$79.39m	
	Individual Total			2,439	\$415.66m	5,316	\$382.05m
	Company	a. 0-10k	67	\$6.04m	361	\$243.73m	
		b. 10k-20k			13	\$0.64m	
		d. 30k-40k			11	\$0.57m	
		e. 40k-50k			11	\$0.46m	
		f. Over 50k	47	\$3.09m	842	\$64.14m	
g. Unavailable		242	\$62.49m	238	\$83.27m		
Company Total			356	\$71.62m	1,476	\$392.81m	
Other	a. 0-10k				41	\$4.21m	
	f. Over 50k				83	\$9.38m	
	g. Unavailable	66	\$31.11m	66	\$13.52m		
Other Total			66	\$31.11m	190	\$27.11m	
Debt 25k+ Total			2,861	\$518.39m	6,982	\$801.97m	
Total			6,249	\$571.94m	16,543	\$952.19m	