



9 December 2024



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 November 2024. You requested the following:

*Can you please supply the information for the period 1 July 2024 to 31 October 2024 (first 4 months) that IR are required to publish annually under schedule 7, section 33(8)(a) to (d) of the Tax Administration Act 1994.*

*In particular, we are interested in the number of times that IR is using its powers re passing on information on "reportable unpaid tax to an approved credit reporting agency", and the number of taxpayers that have been formally notified by IR that the taxpayer has reportable unpaid tax and that the Commissioner may be reporting on that unpaid tax to an approved credit reporting agency.*

*Legislation extract below:*

**Tax Administration Act 1994**  
**Schedule 7 Disclosure rules**  
**33 Credit reporting agencies**

...

*(8) The Commissioner must publish annually, in a publication chosen by the Commissioner, the following:*

*(a) the number of taxpayers that the Commissioner has formally notified under this clause in the previous tax year; and*

*(b) the number of taxpayers that the Commissioner has communicated information in relation to, under subclause (5) or (6), in the previous tax year; and*

*(c) the number of taxpayers that the Commissioner has formally notified and communicated information in relation to, under subclause (5) or (6), but who paid the total relevant amount of reportable unpaid tax in the previous tax year; and*

*(d) any other matter relating to the Commissioner's use of this clause that the Commissioner decides it is appropriate to publish, including revoking an approval under subclause (9).*

## Part 1

The Tax Administration Act 1994 (TAA) was changed in 2017 to allow Inland Revenue to disclose a company's tax debt to approved credit reporting agencies if the debt is higher than \$150,000 and strict criteria have been met. This means anyone running a credit check on the company would be able to see the tax debt and make a more informed decision on their future dealings.

Regarding your request for the information which Inland Revenue would be required to publish under Schedule 7, sections 33(8)(a) to (d) of the TAA, there were no reportable matters for the 4-month period 1 July 2024 to 31 October 2024.

## Part 2

Regarding the second part of your request about the extent of Inland Revenue using its powers under the TAA, please note that Inland Revenue is primarily required to keep a person's or entity's tax information confidential. If taxpayers believe the Commissioner might share their personal data, they may be discouraged from accurately filing and paying on time.

There is a strict list of exceptions to this confidentiality rule, and our tax technical website has a general description of the parameters under which Inland Revenue can share "reportable unpaid tax" debt information with approved Credit Reporting Agencies to increase visibility of tax debt. Information can be found at <https://www.taxtechnical.ird.govt.nz/general-articles/information-sharing-with-approved-credit-reporting-agencies>

Because of the nature of the requirements under Section 18H and Clause 33 of Schedule 7 of the Tax Administration Act 1994, this provision to provide information with approved credit reporting agencies is used cautiously. As the website says, there is only one credit reporting agency currently approved.

### 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](mailto: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](mailto: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

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



Richard Philp

**Customer Segment Leader, Micro Business Customer Segment**