



27 February 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 January 2025. You requested the following:

I would be grateful if you could provide me with the \$ amounts of PAYE withheld, and GST charged, by persons and entities subject to taxation (or just PAYE obligations) which are unpaid and ultimately never collected by IRD. I would like these amounts - year by year - for the last 10 years. [If the information is available, I would also like to know the amounts for the previous 10 years also, but I can always make that the subject of a second request].

We have interpreted your request for "amounts of PAYE withheld, and GST charged, ..., which are unpaid and ultimately never collected by IRD" to mean the total amount of PAYE and GST that is currently overdue, and total amount that has been written off.

For GST, write off data prior to the 2017/18 financial year is held in Inland Revenue's heritage system, to which there is now limited access. These records are unable to be verified without significant time and resources. As part of Inland Revenue's business transformation programme, major system changes meant the way we report on debt changed. For these reasons, Inland Revenue can only supply GST write off data at the level requested from the 2017/18 financial year onwards.

Information relating to PAYE write offs prior to the 2020/21 financial year is similarly held in Inland Revenue's heritage system. Consequently, Inland Revenue can only supply PAYE write off data at the level requested from the 2020/21 financial year onwards.

Reconciling records between Inland Revenue's heritage system and new system would require extensive manual effort. Therefore, the part of your request seeking information on write off data prior to the 2017/18 financial year for GST and the 2020/21 financial year for PAYE is refused under section 18(f) of the OIA, as the information requested cannot be made available without substantial collation.

In making my decision, I considered if narrowing the request or extending the timeframe would enable us to answer your request. However, in this case, neither of these options would enable us to grant you the information requested.

For the 2004/05 to 2010/11 financial years, the amount of unpaid PAYE assessments cannot be broken down by year as it increases the risk of being able to identify an entity, which is contrary to the confidentiality provisions set out in section 18 of the Tax Administration Act 1994 (TAA). As such, your request for unpaid PAYE totals per year from the 2004/05 to 2010/11 financial years is refused under section 18(c)(i) of the OIA, as releasing this information would be contrary to section 18(1) of the TAA. However, Inland Revenue can provide the combined total unpaid PAYE assessments for the 2004/05 to 2010/11 financial years, which is \$2.1m.

The following table provides the total amount of unpaid GST assessments for the 2004/05 to 2023/24 financial years, and unpaid PAYE assessments for the 2010/11 to 2023/24 financial years. This data excludes balances for penalties and interest.

Table 1: Total unpaid assessment amount still owing for each year ending 30 June (\$m)

Financial year	GST	PAYE
2004/05	0.7	-
2005/06	0.5	-
2006/07	0.3	-
2007/08	0.8	-
2008/09	1.8	-
2009/10	1.3	-
2010/11	1.8	-
2011/12	2.6	0.2
2012/13	3.0	0.2
2013/14	6.2	0.5
2014/15	12.6	1.4
2015/16	17.3	2.9
2016/17	31.1	4.7
2017/18	47.6	9.1
2018/19	59.7	22.1
2019/20	81.4	36.6
2020/21	159.6	52.5
2021/22	284.6	103.9
2022/23	555.5	249.6
2023/24	973.9	421.4

The following table provides the total amount of GST assessment written off in the 2017/18 to 2023/24 financial years, and the total amount of PAYE assessment written off in the 2020/21 to 2023/24 financial years. This data excludes amounts written off for penalties and interest.

Table 2: Total assessment amount written off for year ending 30 June (\$m)

Financial year	GST	PAYE
2017/18	108.1	-
2018/19	106.0	-
2019/20	81.4	-
2020/21	57.4	27.1
2021/22	56.5	26.6
2022/23	46.1	26.4
2023/24	21.7	11.2

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

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



Teressa Dillon

Domain Lead – Performance & Reporting