



18 July 2024

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 June 2024. You requested the following:

I am looking for an update to my OIA request 24OIA1415, basically I would like the full data for the 2023/2024 tax year (as the previous request just covered a portion of it)

I have a query regarding the following tax years: - Tax Year 04-2023 to 03-2024

Please supply me with the following information:

- 1. The \$ value of GST penalties paid to IRD over the period*
- 2. The \$ value of late payment penalties (based on the date of the transaction) related to GST payments paid to IRD over the period*
- 3. The \$ value of interest related to GST late payments or penalties*
- 4. The number of businesses attracting GST/GST late payment penalties over the period*
- 5. The total number of GST registered businesses during the period*

Please supply this to me using the same process & format as was used in OIA request 24OIA1415.

Items 1, 2 and 3

Table 1 below details the value of payments made to Inland Revenue for interest, late payment penalties, and other penalties on GST accounts from 1 April 2023 to 31 March 2024.

Table 1: Value of GST payments for 2024 tax year (1 April 2023 to 31 March 2024)

Type of GST payment	Values
Use-of-money interest paid	\$70.7m
Late payment penalties paid	\$54.8m
Other penalties paid	\$9.8m
Total	\$135.3m

GST payments made to Inland Revenue

Table 1 shows the amount of GST payments and penalties for payments made in the tax year requested. However, when payments are allocated towards debt (after any current obligation has been paid), the payments are typically allocated to the oldest penalties and interest on the customer's account. This means that even if a payment is made during a specific tax year, it can apply to an older year. Other penalties include late filing penalties and shortfall penalties. The value includes payments and credit transfers (either from other tax types where credit is available, or from a GST credit assessment or refund).

You can find more information about penalties and interest on Inland Revenue's website (ird.govt.nz) or at www.ird.govt.nz/managing-my-tax/penalties-and-interest.

Items 4 and 5

Table 2 below details the number of customers that had GST to pay, were charged penalties and interest on their GST accounts, and the total number of customers actively registered for GST from 1 April 2023 to 31 March 2024. Customer numbers are rounded to the nearest hundred.

Table 2: Number of customers with GST obligations for the 2024 tax year (1 April to 31 March)

Type of customer	Number of customers
Customers with one or more GST assessment to pay	552,917
Customers with penalties/interest applied to GST due	207,532
Customers registered for GST for all of part of the year	701,163

Number of customers with GST obligations

Table 2 shows the number of customers who had GST to pay with a due date during the tax years requested. The table also shows how many of those customers had penalties and/or interest applied.

Penalties include all types of penalties including late payment, late filing and shortfall penalties. The row "Customers registered for GST" shows the number of customers who were registered for GST for some or all of the tax year.

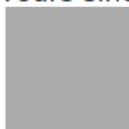
Inland Revenue's *Annual Report* has additional information and insights about its customers, debt, and payments that you may find useful. Current and previous *Annual Reports* are published on Inland Revenue's website (ird.govt.nz) or at www.ird.govt.nz/about-us/publications/annual-corporate-reports/annual-report

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



Richard Philp

Micro Business Customer Segment Leader