



8 November 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 October 2024. You requested the following:

This is an Official Information Act request for the number of deduction notices issued under section 157 of the Tax Administration Act 1994 (and related provisions) by Inland Revenue issue for each of the years ended 30th June 2022, 30th June 2023 and 30th June 2024. Please provide a breakdown between notices issued to banks, employers and other parties.

In addition please provide details for each year of the number of notices issued for:

- 1. Debts between \$100 and \$1,000;*
- 2. Debts between \$1,000 and \$5,000;*
- 3. Debts over \$5,000;*
- 4. Debts relating to Child Support;*
- 5. Debts relating to Working for Families;*
- 6. Debts relating to income tax;*
- 7. Debts relating to GST.*

On 25 October 2024 we advised you that Inland Revenue does not hold the debt breakdown information requested in the second part of your request, as per points 1-7 above. We invited you to clarify this part of your request in the hope that we may be able to avoid refusing it under section 18(g) of the OIA.

On 7 November 2024 you advised that you will consider alternative questions and requested that we respond to the first part of your request in the meantime.

Information being released

The information you have requested in the first part of your request relating to the number of deduction notices issued for the last three financial years is outlined in **Table 1** below. Please note that during the COVID period, issuance of s157 deduction notices were at reduced levels. Since then, issuance has returned to normal (pre-COVID) levels.

Table 1 - Number of deduction notices issued per year

Deduction type	1 Jul 21 - 30 Jun 22	1 Jul 22 – 30 Jun 23	1 Jul 23 – 30 Jun 24
To Employers	15,606	23,557	36,803
To Banks	1,050	1,841	5,437
To Other	195	295	489

Information withheld or refused

The second part of your request for information relating to debt size and category breakdown by year is refused under section 18(g)(i) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

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



Richard Philp

Customer Segment Leader, Micro Business Customer Segment