



20 September 2024

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your email of 5 September 2024, transferred from the Ministry of Business, Innovation & Employment (MBIE) to Inland Revenue on 18 September 2024 requesting the following information:

I am after all the companies GST numbers including government and private companies.

Can I please have the information in an excel spreadsheet with the headers below:

- *Company Name*
- *GST number*
- *NZBN number *(if applicable)*
- *Address*

Your request has been considered under the Official Information Act 1982 (OIA).

Sensitive revenue information

You have requested information that is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) that directly identifies an entity. Sensitive revenue information can only be released by Inland Revenue under specific circumstances, as set out under the confidentiality obligations in sections 18D to 18J and schedule 7 of the TAA. In this case, I have determined that there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to the provisions of section 18 of the TAA.

Information not held in the format requested

Regarding your request for New Zealand Business Numbers (NZBNs) information, Inland Revenue does not explicitly collect NZBN details as part of our standard day-to-day operations. While some taxpayers have voluntarily provided their NZBN to Inland Revenue, this information has not been verified, and for most taxpayers, this information is not held. The information requested is also not held by Inland Revenue in the format you have requested it. Since Inland Revenue would be required to create new information in order to fulfil this part of your request, and there is no obligation under the OIA for it to do so, I am refusing this aspect of your request under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist.

Please note that information on NZBNs can be found through MBIE's website at [Home | New Zealand Business Number \(nzbn.govt.nz\)](#) Information on the Companies Register can be found at [New Zealand Companies Register \(companiesoffice.govt.nz\)](#)

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.



Raelene Stewart

Customer Segment Lead - Micro Business