

29 November 2017

Dr Lisa Marriott
fyi-request-6786-898073cb@requests.fyi.org.nz

Dear Dr Marriott

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 2 November 2017. You requested the following:

- *the value of all tax written off due to bankruptcy of the debtor in 2015-16 (excluding student loans)*
- *the number of individuals, companies or other entities that received tax write-offs due to bankruptcy, liquidation or no asset procedures in 2015-16 (excluding student loan write-offs)*
- *how many bankruptcy, liquidation or no asset procedures were initiated by Inland Revenue in 2015-16 (excluding student loans)*

I will deal with your requests in turn.

Request one and two

The following table outlines the amount of tax written off for the 2015-16 tax year broken down by entity type, status (i.e. liquidation or bankruptcy) and the number of entities.

Entity type	Client status	Number of entities	Amount of tax written off (millions)
Company	Liquidation	1956	\$210.8m
Individual	Bankruptcy	2070	\$191.2m
Partnership	Liquidation	1	\$0.0m
Society/Club	Liquidation	2	\$0.3m
Trust	Liquidation	46	\$6.7m
Total		4075	\$408.9m

Note:

- These figures exclude any written off student loan debt.
- No tax write offs were received as a result of a no asset procedure for the 2015-16 tax year.
- Figures in this table have been rounded to the nearest hundred thousand.

Request three

Your request for this information is refused pursuant to section 18(g) of the Act, as Inland Revenue does not hold the information requested. When required, Inland Revenue obtain this sort of information from the Ministry of Justice. I have consulted the Ministry of Justice and was advised that this information is considered part of court

record. As per section 2(6)(a) of the Act, courts are excluded from the operation of the Act. I am therefore unable to provide you with this information.

Right of review

If you disagree with my decision, you have the right under section 28(3) of the Act to ask the Ombudsman to investigate and review my decision. The Office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by an Inland Revenue review officer. This does not preclude you from subsequently seeking a review by the Ombudsman if you are not satisfied with the department's internal review. If you would like an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your request.

Thank you for your request. I trust that this information is of assistance to you.

Yours sincerely



Jonathan Burrage
Manager, Government & Executive Services