

Office of the Commissioner

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15 June 2016

Lisa Marriott fyi-request-4142-b376c839@requests.fyi.org.nz

Dear Dr Marriott

Thank you for your request under the Official Information Act 1982, in which you requested the following:

- (1) Sections 157 and 167 of the Tax Administration Act 1994 provide for recovery of tax from payments (such as banks), or employers or PAYE intermediaries, respectively. Could you please provide details of how often these tools have been used for debt recovery over the past five years?
- (2) Does Inland Revenue have the authority to seize assets (either themselves or with other agencies) to assist with debt recovery? If so, could you please advise how often this mechanism has been used over the past five years?.

We received the request on 15 June 2016 and will respond by 13 July 2016.

Yours sincerely

Christina Goodall Manager, Commissioner's Correspondence

