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### Introduction


Your speakers



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# Inland Revenue Compliance Update

## June 2025

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### Increased funding for enforcement activities

Budget 24: Additional \$29m per year

Budget 25: Additional \$35m per year

Expected rate of return: 8 to 1 (4 to 1 in the first year)



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Enforcement activities July to May

	YTD FY24	YTD FY25	Change
Audits completed	3,972	5,680	+43%
Discrepancies found in audits	\$0.436b	\$0.996b	+128%
Total discrepancies found	\$0.946b	\$1.393b	+44%
Overdue debt collected	\$3.646b	\$3.806b	+4%
Overdue returns collected	\$1.587b	\$1.234b	-22%
Liquidations filed by Inland Revenue	1,296	1,701	+31%

Source: Inland Revenue

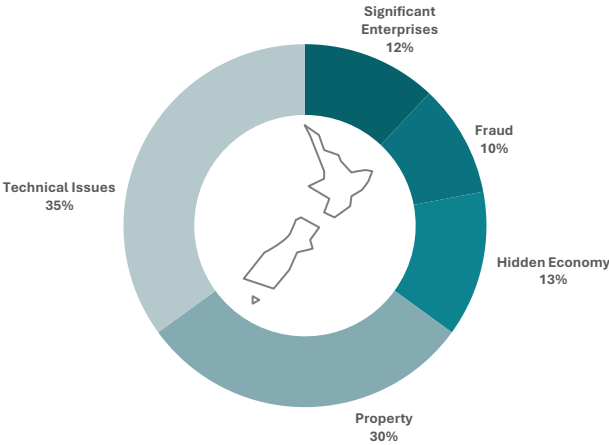
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6,854 audits opened YTD



Source: Inland Revenue

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## Tax debt

### \$9.3 billion and growing

- 96% of tax is paid on time
- 64% of new debt is paid within 6 months
- Our tax debt to revenue ratio is very good by international standards

### But

- \$3.3b is GST
- \$1.9b is PAYE



## New uses of data and smart systems

### Property data

### Transactions data of small traders

### Debt – machine learning and automation



# Pulse of the Nation

## Deloitte survey

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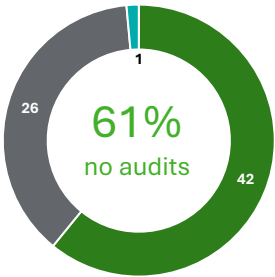
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### Deloitte experience – Formal audits 2024 v 2025

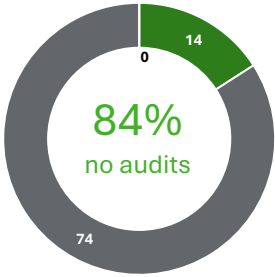
We polled our people in 2024 and again in 2025....

Formal audits in last year - 2025



■ None ■ Between 1 - 5 ■ Between 5 - 10

Formal audits in last year - 2024



■ None ■ Between 1 - 5 ■ Between 5 - 10

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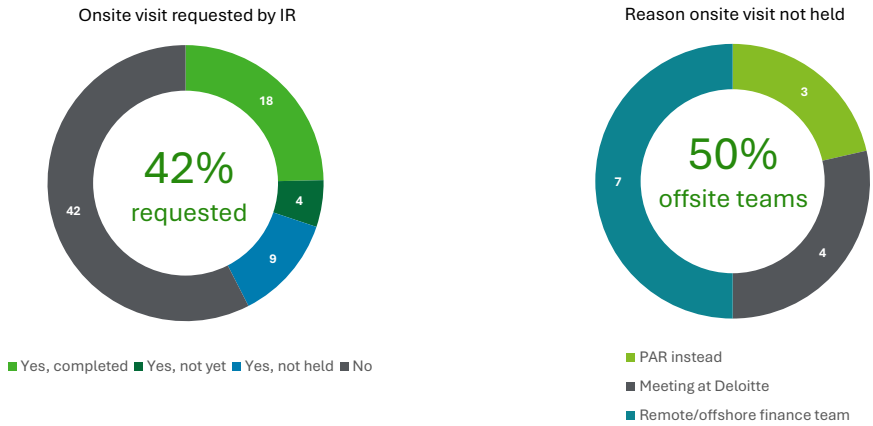
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### Deloitte experience – Onsite visits 2025

We polled our people... in the last 12 months how many of your clients have...



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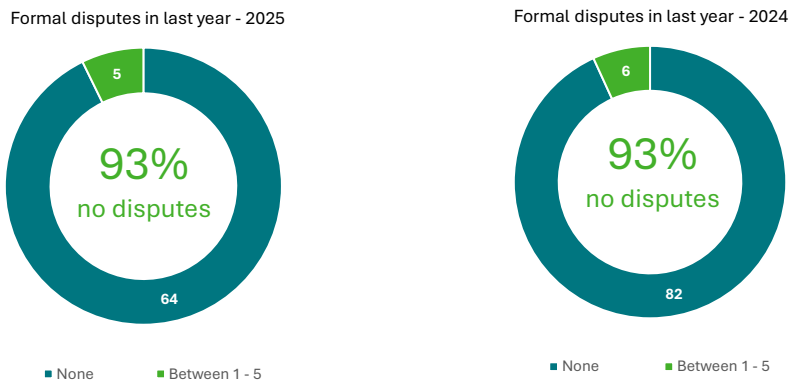
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### Deloitte experience – Formal disputes 2024 v 2025

We polled our people in 2024 and again in 2025....



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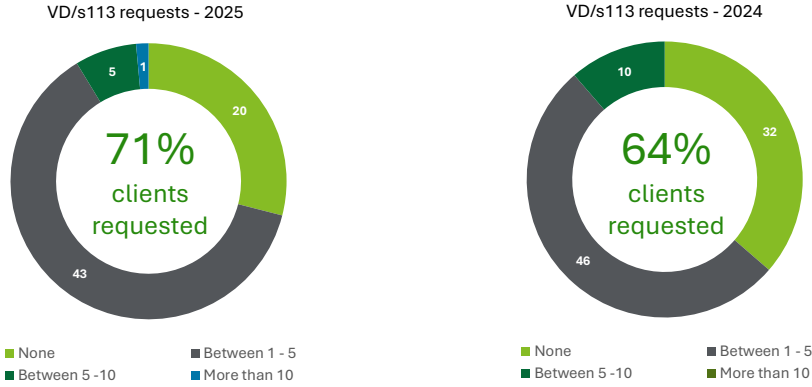
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## Deloitte experience – Voluntary disclosures and s113 requests 2024 v 2025

We polled our people in 2024 and again in 2025....



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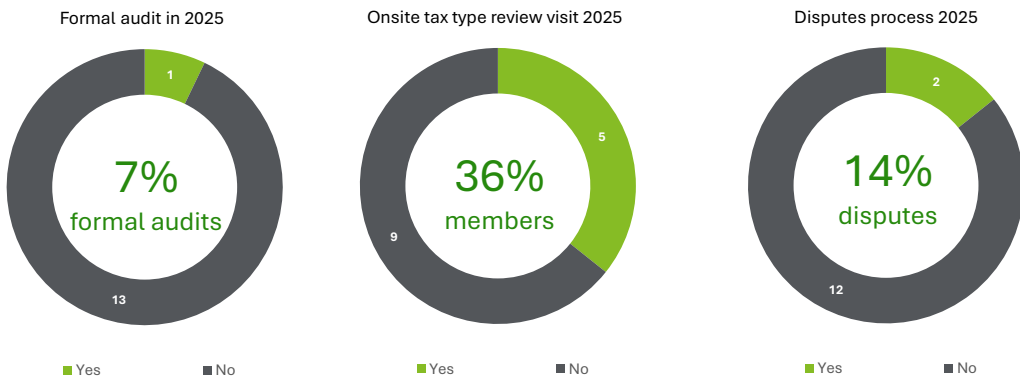
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## Corporate Taxpayers Group experience – in the last 12 months

We polled CTG members ....



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# Housekeeping

## Strategies to keep your house in order

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## Proactive tax risk management

- Governance
- Taking Inland Revenue on the journey
  - Binding rulings / other products
- Transaction / compliance manuals
  - Don't "set and forget"
- Participating Advisor Reviews
- Other
  - IR282
  - APAs
  - Tax pooling
  - Taxpayer NOPA

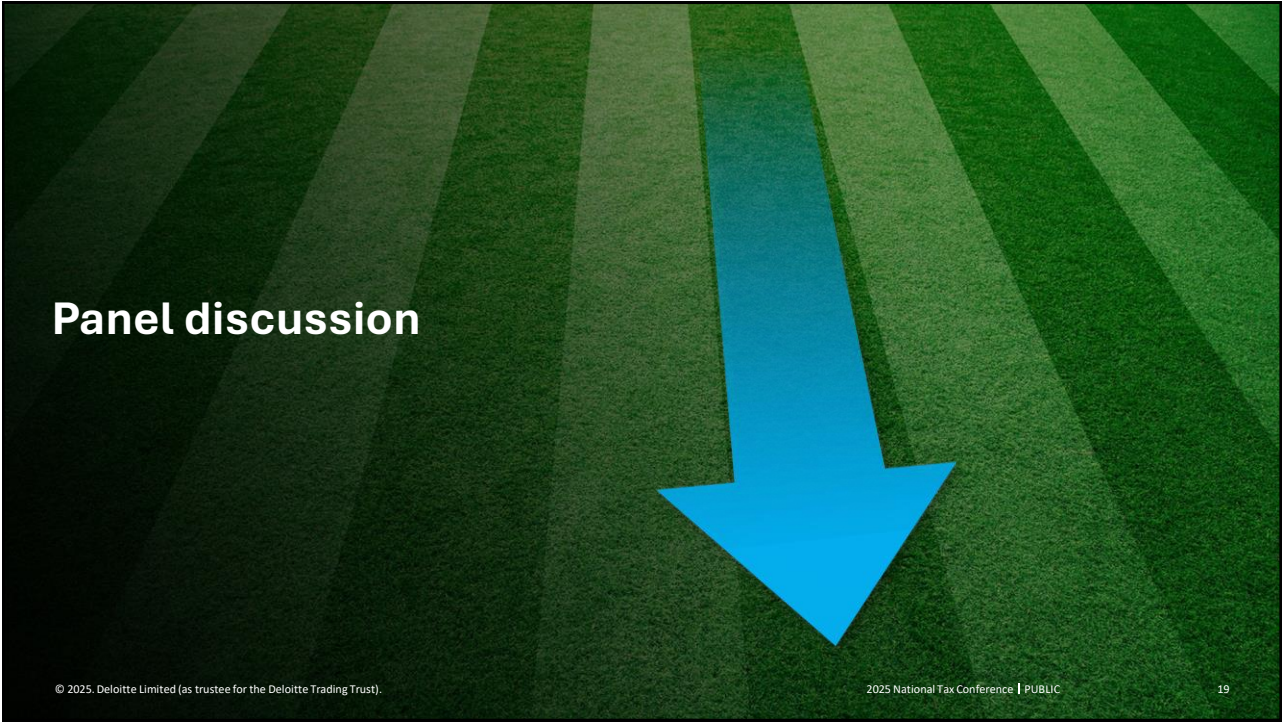


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### Panel discussion


Taxpayer and Inland Revenue perspectives



Tax governance



Information requests  
and responses



Checks and balances

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