
Overdue employer and GST debt and returns

08 October 2025

You may be aware that we are focusing more on collecting overdue debt and returns, particularly GST and employer (EMP) debt.

Targeted campaign

We're about to start a targeted campaign aimed at customers with debt less than 12 months old, for clients who have already been through our full billing cycle but have not yet responded. As part of our initiative, we'll be reaching out to them again.

Our approach

There will be 3 steps to our approach.

- We will begin by contacting the customer directly to resolve the debt and any overdue returns, either through full payment or by setting up an instalment arrangement.
- If there is no response, we will leave a message and ask the customer to return our call.
- If the customer does not respond, we will make 1 final attempt to contact them, but we will not leave another message.

If these attempts to make contact do not lead to a positive outcome, our next steps may include:

- A visit to the customers to speak to them about their debt. Our Community Compliance team will be more visible in the community.
- A bank deduction – this is recommended when other collection options are not suitable and allows us to recover the debt from the customer's bank account.

You can manage clients' payments and returns in myIR.

→ **[Manage payments and returns for subscribed clients](#)**

Related information is on these pages.

→ **[I'm unable to pay my tax debt](#)**

→ **[Apply for an instalment arrangement](#)**

[🔗 Standard practice statement SPS 21/01 - Deduction notices \(Tax technical\)](#)

[🔗 Standard practice statement SPS 18/04 - Options for relief from tax debt \(Tax technical\)](#)