



3 April 2024

[REDACTED]  
[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 March 2024. You requested the following information for each of the specific ANZSIC Codes outlined in Appendix A:

*...The data requested as specifically related to those codes, and separated out each code, is:*

- *The total number of businesses*
- *Total Expenditure*
- *Total Gross Revenue*
- *Total Net Income*
- *Total Income Tax Paid (i.e Tax Income Revenue for the Crown)*

On 19 March 2024, we spoke to you, and you clarified the following for your request.

- *The total number of businesses: The total number of taxpayers with the relevant industry code*
- *Total expenditure: the GST total expenses (if it exists) or the IR10 total expenses (if it exists)*
- *Total Gross Revenue: GST total sales (if it exists) or the IR10 total income (if it exists)*
- *Total Net Income: Taxable income*
- *Total Income Tax Paid: Tax on taxable income for individuals and residual income tax (RIT)<sup>1</sup> for everyone else*

We also advised you that the data for the 2023-24 financial year would be incomplete as taxpayers with tax agents have until 31 March 2024 to file their tax returns. You confirmed that you would like the data for the full 2021-22 financial year, as well as the partial data for the 2022-23 financial year.

### **Information being released**

The information you have requested is provided in the attached spreadsheet. The industry data held by Inland Revenue may not necessarily reflect the current industry for some taxpayers as

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<sup>1</sup> Residual income tax is the amount of income tax payable by a taxpayer after deducting tax credits but before deducting any provisional tax paid.

activities can change and may not have been updated. For example, an individual may have a “book publishing” industry classification on Inland Revenue’s system but be retired or no longer working in that field.

In the attached spreadsheet, taxpayer counts have been rounded to the nearest 10, and values are expressed in \$millions rounded to the nearest \$0.1m. For each industry group I have provided information for four distinct categories of taxpayers:

- 1) The taxpayer that is registered with the industry classification, but we have not received any income or GST return,
- 2) The taxpayer is registered with the industry classification, and we have received an income tax return for the year but do not have any turnover information (they have not filed a GST return, and did not supply an IR10 with their income tax return),
- 3) The taxpayer is registered with the industry classification, and we have received a GST return for the year but do not have any income information, and
- 4) The taxpayer has the industry classification, and we have both the turnover and income tax information.

There are several industry classifications where the information is presented differently – categories 2) and 3) are combined. This has been done to ensure that confidentiality rules are not breached. In addition, I have also had to suppress sales and expenses data for two industry classifications for the same reason. The affected industry classifications are:

- J551400 Post-production services and other motion picture and video activities
- J552100 Music Publishing
- J562100 Free-to-air television broadcasting
- J562200 Cable and other subscription broadcasting
- J602000 Other information services

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue’s website ([www.ird.govt.nz](http://www.ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

Yours sincerely



Sandra Watson

**Policy Lead, Forecasting and Analysis**

## Appendix A

### Specific ANZSIC codes

*C162000 Reproduction of recorded media*

*C202900 Other ceramic product manufacturing*

*C259100 Jewellery and silverware manufacturing*

*J541300 Book publishing*

*J541900 Other publishing (except software, music, and internet)*

*J551100 Motion picture and video distribution*

*J551200 Motion picture and video distribution*

*J551300 Motion picture exhibition*

*J551400 Post-production services and other motion picture and video activities*

*J552100 Music Publishing*

*J552200 Music and other sound recording activities*

*J561000 Radio broadcasting*

*J562100 Free-to-air television broadcasting*

*J562200 Cable and other subscription broadcasting*

*J570000 Internet publishing and broadcasting*

*J602000 Other information services*

*M692100 Architectural services*

*M692400 Other specialised design services*

*M694000 Advertising services*

*M699100 Professional photographic services*

*M700000 Computer system design and related services*

*P821200 Arts education*

*R891000 Museum operation*

*R900100 Performing arts operation*

*R900200 Creative artists, musicians, writers, and performers*

*R900300 Performing arts venue operation*

**2021-22 Income year**

**C162000 Reproduction of recorded media**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	90	-	-	-	-
Registered - income tax but no turnover data	110	-	-	4.4	0.9
Registered - turnover but no income tax data	20	14.6	7.3	-	-
Registered - both income tax and turnover data	160	57.9	29	5	1.6
Total for industry	380	72.6	36.4	9.5	2.6

**C202900 Other ceramic product manufacturing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	100	-	-	-	-
Registered - income tax but no turnover data	470	-	-	17.6	3.3
Registered - turnover but no income tax data	50	14	7.3	-	-
Registered - both income tax and turnover data	280	175	90.3	18.5	5.1
Total for industry	900	189	97.5	36.1	8.4

**C259100 Jewellery and silverware manufacturing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	210	-	-	-	-
Registered - income tax but no turnover data	770	-	-	33.2	6.7
Registered - turnover but no income tax data	70	7.8	4.6	-	-
Registered - both income tax and turnover data	510	192.3	73.8	34.6	8.9
Total for industry	1550	200.1	78.4	67.7	15.6

**J541300 Book publishing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	250	-	-	-	-
Registered - income tax but no turnover data	550	-	-	25.6	5.4
Registered - turnover but no income tax data	90	20.8	10.5	-	-
Registered - both income tax and turnover data	430	259.4	75.6	55.1	15.3
Total for industry	1310	280.2	86.1	80.7	20.8

**J541900 Other publishing (except software, music, and internet)**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	120	-	-	-	-
Registered - income tax but no turnover data	220	-	-	12.6	3
Registered - turnover but no income tax data	20	1.2	1.1	-	-
Registered - both income tax and turnover data	160	117	27.3	19	5.3
Total for industry	530	118.2	28.4	31.6	8.3

**J551100 Motion picture and video distribution**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1960	-	-	-	-
Registered - income tax but no turnover data	3730	-	-	233	58.2
Registered - turnover but no income tax data	420	223.1	520.7	-	-
Registered - both income tax and turnover data	3680	1435.4	1057.7	344.5	93.4
Total for industry	9800	1658.5	1578.4	577.5	151.6

**J551200 Motion picture and video distribution**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	90	-	-	-	-
Registered - income tax but no turnover data	110	-	-	9.6	2.8
Registered - turnover but no income tax data	40	2.8	2.1	-	-
Registered - both income tax and turnover data	130	128.1	40	1.1	1.2
Total for industry	370	130.9	42.1	10.7	4.1

**J551300 Motion picture exhibition**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	60	-	-	-	-
Registered - income tax but no turnover data	110	-	-	4.4	0.8
Registered - turnover but no income tax data	20	12.1	8.2	-	-
Registered - both income tax and turnover data	90	147.6	107.4	-2.7	0.6
Total for industry	280	159.6	115.6	1.7	1.4

**J551400 Post-production services and other motion picture and video activities**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1030	-	-	-	-
Registered - income tax but no turnover data	2120	-	-	109.9	24.2
Registered - turnover but no income tax data	80 C	-	4.2	-	-
Registered - both income tax and turnover data	2160 C	-	214.5	221.5	64.1
Total for industry	5380 C	-	218.7	331.4	88.3

**J552100 Music Publishing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	70	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	70	1.0	1.0	1.2	0.3
Registered - both income tax and turnover data	70	16.6	8.4	3.5	1.1
Total for industry	210	17.7	9.3	4.7	1.3

**J552200 Music and other sound recording activities**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	170	-	-	-	-
Registered - income tax but no turnover data	510	-	-	25.4	5.4
Registered - turnover but no income tax data	60	3.8	4.5	-	-
Registered - both income tax and turnover data	390	50	24.6	10.6	2.5
Total for industry	1120	53.8	29.1	36	8

**J561000 Radio broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	100	-	-	-	-
Registered - income tax but no turnover data	290	-	-	19.2	4.4
Registered - turnover but no income tax data	70	115.1	87.6	-	-
Registered - both income tax and turnover data	120	24	14.3	2.2	1.4
Total for industry	580	139.1	102	21.5	5.8

**J562100 Free-to-air television broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	60	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	320	50.6	25.4	20.8	4.8
Registered - both income tax and turnover data	80	640.4	279.7	8.5	7.1
Total for industry	460	691	305.1	29.4	11.9

**J562200 Cable and other subscription broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	30	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	130 C	C		7.9	1.8
Registered - both income tax and turnover data	40 C	C		6.2	2.1
Total for industry	190 C	C		14.2	3.9

**J570000 Internet publishing and broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	370	-	-	-	-
Registered - income tax but no turnover data	1270	-	-	60	12.9
Registered - turnover but no income tax data	80	6.7	3.6	-	-
Registered - both income tax and turnover data	610	61.1	22.3	19.6	6.2
Total for industry	2330	67.7	25.8	79.6	19.1

**J602000 Other information services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	30	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	180	0.5	0.2	12.1	2.9
Registered - both income tax and turnover data	70	62.5	9.7	2.1	0.8
Total for industry	280	63	9.8	14.2	3.7

**M692100 Architectural services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1270	-	-	-	-
Registered - income tax but no turnover data	5700	-	-	444.4	107.7
Registered - turnover but no income tax data	320	70.7	36.6	-	-
Registered - both income tax and turnover data	4380	2160.2	774.5	356.9	97.8
Total for industry	11660	2230.9	811.1	801.3	205.5

**M692400 Other specialised design services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	2370	-	-	-	-
Registered - income tax but no turnover data	8530	-	-	446	95.9
Registered - turnover but no income tax data	550	120.5	66.4	-	-
Registered - both income tax and turnover data	5910	1887.6	923.5	250.3	63.8
Total for industry	17350	2008.1	989.9	696.3	159.8

**M694000 Advertising services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1640	-	-	-	-
Registered - income tax but no turnover data	3650	-	-	243.4	58.6
Registered - turnover but no income tax data	330	484.7	276.6	-	-
Registered - both income tax and turnover data	2170	4134.9	1958.3	243.8	72.2
Total for industry	7780	4619.6	2234.9	487.3	130.8

**M699100 Professional photographic services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1120	-	-	-	-
Registered - income tax but no turnover data	4000	-	-	182.1	38
Registered - turnover but no income tax data	270	19.3	10.8	-	-
Registered - both income tax and turnover data	2630	244.1	126.7	83.5	19
Total for industry	8010	263.4	137.4	265.6	57

**M700000 Computer system design and related services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	8910	-	-	-	-
Registered - income tax but no turnover data	26210	-	-	2435.9	638.1
Registered - turnover but no income tax data	1490	869.2	300	-	-
Registered - both income tax and turnover data	19310	10356.4	3050.1	1373.3	445.1
Total for industry	55930	11225.6	3350.1	3809.3	1083.2

**P821200 Arts education**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	660	-	-	-	-
Registered - income tax but no turnover data	3600	-	-	131.1	24.5
Registered - turnover but no income tax data	130	20.5	12.8	-	-
Registered - both income tax and turnover data	1730	107.2	50.9	52.2	10.3
Total for industry	6120	127.7	63.8	183.3	34.7

**R891000 Museum operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	130	-	-	-	-
Registered - income tax but no turnover data	290	-	-	14.9	3.1
Registered - turnover but no income tax data	200	218.5	152	-	-
Registered - both income tax and turnover data	50	6.5	5.7	0.5	0.3
Total for industry	670	224.9	157.7	15.3	3.4

**R900100 Performing arts operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	980	-	-	-	-
Registered - income tax but no turnover data	1650	-	-	81	17.6
Registered - turnover but no income tax data	350	110.9	62.4	-	-
Registered - both income tax and turnover data	700	78	47.9	18.3	4.8
Total for industry	3680	188.9	110.3	99.3	22.3

**R900200 Creative artists, musicians, writers, and performers**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	4500	-	-	-	-
Registered - income tax but no turnover data	21440	-	-	985.2	208.8
Registered - turnover but no income tax data	680	68.1	32.7	-	-
Registered - both income tax and turnover data	7610	607.3	239.1	408	100.2
Total for industry	34230	675.4	271.8	1393.1	308.9

**R900300 Performing arts venue operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	240	-	-	-	-
Registered - income tax but no turnover data	390	-	-	17.7	3.7
Registered - turnover but no income tax data	130	62.1	40.2	-	-
Registered - both income tax and turnover data	280	204.7	121.1	10.8	4
Total for industry	1040	266.8	161.3	28.5	7.7

**Total of all requested industries**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	26470	-	-	-	-
Registered - income tax but no turnover data	86260	-	-	5578.7	1334
Registered - turnover but no income tax data	5490	3345.5	1951.9	-	-
Registered - both income tax and turnover data	53670	25962.3	9394.5	3546.9	1034
Total for all requested industries	171880	29307.8	11346.3	9125.6	2368.1



**2022-23 Income year (incomplete)**

**C162000 Reproduction of recorded media**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	120	-	-	-	-
Registered - income tax but no turnover data	100	-	-	4.7	1.1
Registered - turnover but no income tax data	60	36.4	18.9	-	-
Registered - both income tax and turnover data	120	52.9	22.5	8.9	2.4
Total for industry	400	89.3	41.3	13.6	3.5

**C202900 Other ceramic product manufacturing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	170	-	-	-	-
Registered - income tax but no turnover data	410	-	-	15.6	2.9
Registered - turnover but no income tax data	80	72	37.3	-	-
Registered - both income tax and turnover data	240	138.8	69.1	13.9	3.7
Total for industry	900	210.9	106.3	29.6	6.6

**C259100 Jewellery and silverware manufacturing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	320	-	-	-	-
Registered - income tax but no turnover data	680	-	-	30.4	6.2
Registered - turnover but no income tax data	120	42.6	20.8	-	-
Registered - both income tax and turnover data	430	166.3	61.4	45.1	11.7
Total for industry	1550	208.9	82.1	75.4	17.9

**J541300 Book publishing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	310	-	-	-	-
Registered - income tax but no turnover data	490	-	-	24.4	5.3
Registered - turnover but no income tax data	130	39.7	16.4	-	-
Registered - both income tax and turnover data	360	215.5	58.7	38.3	10.5
Total for industry	1290	255.1	75.1	62.7	15.7

**J541900 Other publishing (except software, music, and internet)**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	160	-	-	-	-
Registered - income tax but no turnover data	190	-	-	10	2.4
Registered - turnover but no income tax data	40	47.3	8.6	-	-
Registered - both income tax and turnover data	130	53.3	15.6	9.6	2.6
Total for industry	520	100.6	24.2	19.5	5

**J551100 Motion picture and video distribution**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	2610	-	-	-	-
Registered - income tax but no turnover data	3220	-	-	186.7	43
Registered - turnover but no income tax data	1020	654.9	880.8	-	-
Registered - both income tax and turnover data	2990	949.3	652.9	161.2	43.5
Total for industry	9850	1604.2	1533.7	347.9	86.6

**J551200 Motion picture and video distribution**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	130	-	-	-	-
Registered - income tax but no turnover data	100	-	-	4.1	0.8
Registered - turnover but no income tax data	60	101	12.2	-	-
Registered - both income tax and turnover data	80	76.8	33.8	4.1	0.9
Total for industry	370	177.8	46.1	8.2	1.8

**J551300 Motion picture exhibition**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	60	-	-	-	-
Registered - income tax but no turnover data	100	-	-	4.9	1
Registered - turnover but no income tax data	40	156.8	134.3	-	-
Registered - both income tax and turnover data	70	58.3	38	1.8	0.7
Total for industry	270	215.1	172.3	6.6	1.7

**J551400 Post-production services and other motion picture and video activities**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1240	-	-	-	-
Registered - income tax but no turnover data	1870	-	-	113.2	25.9
Registered - turnover but no income tax data	300	577.3	C	-	-
Registered - both income tax and turnover data	1990	293.5	C	210.7	56.1
Total for industry	5410	870.8	C	323.9	82

**J552100 Music Publishing**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	90	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	70	5.1	2.8	1	0.2
Registered - both income tax and turnover data	70	13.8	8.6	0.9	0.8
Total for industry	220	18.9	11.4	1.9	1.0

**J552200 Music and other sound recording activities**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	220	-	-	-	-
Registered - income tax but no turnover data	470	-	-	26.1	5.9
Registered - turnover but no income tax data	120	12.9	8.9	-	-
Registered - both income tax and turnover data	320	44	20.8	11	2.7
Total for industry	1130	56.9	29.7	37.1	8.6

**J561000 Radio broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	140	-	-	-	-
Registered - income tax but no turnover data	260	-	-	18.4	4.3
Registered - turnover but no income tax data	80	99.5	78.2	-	-
Registered - both income tax and turnover data	90	24.7	14	-0.8	0.9
Total for industry	580	124.2	92.2	17.6	5.2

**J562100 Free-to-air television broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	100	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	300	668	333.3	20.9	5
Registered - both income tax and turnover data	50	19.3	9.3	1.8	0.7
Total for industry	450	687.2	342.6	22.7	5.7

**J562200 Cable and other subscription broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	30	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	130 C	C	C	8.1	1.9
Registered - both income tax and turnover data	30 C	C	C	5.1	1.5
Total for industry	190 C	C	C	13.2	3.4

**J570000 Internet publishing and broadcasting**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	480	-	-	-	-
Registered - income tax but no turnover data	1180	-	-	60.8	13.4
Registered - turnover but no income tax data	170	19.3	11.9	-	-
Registered - both income tax and turnover data	540	57.4	17	22	6
Total for industry	2360	76.7	28.9	82.8	19.4

**J602000 Other information services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	50	-	-	-	-
Registered - either income tax but no turnover, or turnover but no income tax data	180	8.4	3.1	12.3	3.1
Registered - both income tax and turnover data	50	71	8.5	2.1	0.6
Total for industry	280	79.3	11.6	14.4	3.7

**M692100 Architectural services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	2080	-	-	-	-
Registered - income tax but no turnover data	5010	-	-	395.9	96.5
Registered - turnover but no income tax data	1000	369.5	150	-	-
Registered - both income tax and turnover data	3640	1861	661	258.4	70.3
Total for industry	11730	2230.5	811	654.3	166.8

**M692400 Other specialised design services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	3460	-	-	-	-
Registered - income tax but no turnover data	7530	-	-	427.3	94
Registered - turnover but no income tax data	1320	406.5	223.2	-	-
Registered - both income tax and turnover data	4980	1494.5	778.8	211.1	54.3
Total for industry	17290	1901	1001.9	638.3	148.3

**M694000 Advertising services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	2110	-	-	-	-
Registered - income tax but no turnover data	3230	-	-	224.2	54.6
Registered - turnover but no income tax data	730	1901.4	1259.1	-	-
Registered - both income tax and turnover data	1630	3560.7	1176.8	202	55
Total for industry	7700	5462.1	2436	426.3	109.7

**M699100 Professional photographic services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1620	-	-	-	-
Registered - income tax but no turnover data	3640	-	-	177.4	37.3
Registered - turnover but no income tax data	570	76.7	39.9	-	-
Registered - both income tax and turnover data	2180	214.5	104.7	74.9	17.8
Total for industry	8010	291.2	144.6	252.3	55.1

**M700000 Computer system design and related services**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	11920	-	-	-	-
Registered - income tax but no turnover data	23530	-	-	2269.9	599.2
Registered - turnover but no income tax data	4250	5675.3	1443.1	-	-
Registered - both income tax and turnover data	16220	6527.7	2067.7	1223.3	365.3
Total for industry	55920	12203	3510.8	3493.2	964.5

**P821200 Arts education**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1160	-	-	-	-
Registered - income tax but no turnover data	3310	-	-	130	24.7
Registered - turnover but no income tax data	260	36.5	18.9	-	-
Registered - both income tax and turnover data	1420	97.5	46.1	42.1	8.1
Total for industry	6150	134	65	172.1	32.9

**R891000 Museum operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	130	-	-	-	-
Registered - income tax but no turnover data	280	-	-	15.1	3.2
Registered - turnover but no income tax data	220	249.8	162.4	-	-
Registered - both income tax and turnover data	40	5.1	5	1	0.3
Total for industry	660	255	167.5	16.2	3.5

**R900100 Performing arts operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	1190	-	-	-	-
Registered - income tax but no turnover data	1450	-	-	77	16.7
Registered - turnover but no income tax data	460	189.3	108.6	-	-
Registered - both income tax and turnover data	570	76.4	38	19.9	4.6
Total for industry	3680	265.7	146.6	96.9	21.3

**R900200 Creative artists, musicians, writers, and performers**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	7000	-	-	-	-
Registered - income tax but no turnover data	19520	-	-	949.2	202.2
Registered - turnover but no income tax data	1360	176.5	75.9	-	-
Registered - both income tax and turnover data	6330	571.5	226.3	367.7	92.7
Total for industry	34210	748	302.2	1316.9	294.9

**R900300 Performing arts venue operation**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	280	-	-	-	-
Registered - income tax but no turnover data	360	-	-	17.9	3.8
Registered - turnover but no income tax data	190	233.1	135.5	-	-
Registered - both income tax and turnover data	200	159.6	88.7	18.2	5
Total for industry	1030	392.7	224.2	36.1	8.8

**Total of all requested industries**

	Count	Total Sales (\$m)	Total Expenses (\$m)	Taxable Income (\$m)	Tax (\$m)
Registered - no returns filed	37120	-	-	-	-
Registered - income tax but no turnover data	77400	-	-	5225.4	1254.6
Registered - turnover but no income tax data	12630	12745.2	5993.2	-	-
Registered - both income tax and turnover data	44700	16842.4	6280	2954.6	819
Total for all requested industries	171840	29587.5	12273.3	8180	2073.6