



24 April 2024

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 March 2024. You requested the following:

GST on rates to be paid to councils appears to be a policy which is being promoted.

My request is the amount of net GST paid/refunded to local and territorial authorities including their trading companies for the period 1 July 2022 to 30 June 2023.

If possible (I understand there may be limitations on what can be disclosed if there are too few taxpayers in the group), an allocation by:

- *Local Authorities*
- *Regional Councils*
- *Local authority trading organisations*

Inland Revenue systems do not have an identifier or indicator with which it can readily identify the entities listed to obtain the required data. Further, the data requested is not collated or generated as part of business as usual.

When Inland Revenue receives GST information from businesses, an aggregate figure is received. This information does not include details as to which transactions specifically the GST relates to, just that GST was collected.

As such, your request is refused under section 18(g) of the OIA, the information requested is not held by Inland Revenue, nor do I have grounds for believing the information is held by or more closely connected with the functions of another department.

Statistics New Zealand publishes information on the performance of core non-trading activities of New Zealand's territorial and regional councils including rates revenue on its website, which may be of interest to you. This information is available at stats.govt.nz/information-releases/local-authority-statistics-september-2023-quarter/.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (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

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