



30 April 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 March 2024. Referencing company tax statistics published on the Inland Revenue website, you requested the following:

Company tax revenue statistics from 2000 onwards disaggregated by the different type of taxpayer.

Information refused

The published tax statistics on the Inland Revenue website to which you are referring report unconsolidated tax revenue administered by Inland Revenue, in June years. It is not possible to break the accrual measure of tax revenue down into the taxpayer-type level of detail. Your request is therefore refused under section 18(g) of the OIA, the requested information is not held by Inland Revenue, and we do not believe it is held by or more closely connected with the functions of another agency.

I am able to provide similar data, outlined in **Table 1**, based on tax returns which are filed on a March year basis. These can be summarised by return-type, offering insight into the types of entity involved. The data won't align perfectly with the June year revenue – this is because any March year of tax liability can be assessed and paid across more than one June year of transactions.

Table 1 provides income tax for the different types of taxpayers allocated to company-tax revenue for the 1999-2000 through to 2021-22 March years, based on tax returns. For companies and unit trusts, the figure displayed is residual income tax¹ (RIT) from the IR4 income tax return. For superannuation funds it is RIT from the IR44 return. For clubs and societies, it is RIT from the IR9 return. Portfolio Investment Entities (PIEs) were created in October 2007 and no data exists prior to this date. PIEs file annual returns in April each year.

Please note that because some of the information in Table 1 could allow inferences to be made about particular taxpayers, I am withholding this information under section 18(c)(i) of the OIA, as making the information available would be contrary to Inland Revenue's confidentiality

¹ "Residual income tax" is tax on taxable income less tax already withheld by third parties. Examples of the latter are resident's withholding tax on interest and dividends.

obligations as specified in section 18 of the Tax Administration Act 1994. Withheld totals are marked with a 'C.'

Table 1: Company Tax by type of taxpayer (\$ million) – based on returns - for years ended 31 March

| Year | Type of payer | | | | |
|------|---------------|------------------|-------|------------------|-----------------------|
| | Company (IR4) | Superfund (IR44) | PIE | Unit Trust (IR4) | Clubs/Societies (IR9) |
| 2000 | 3,647.6 | 219.5 | | 197.1 | 5.4 |
| 2001 | 4,029.2 | 356.4 | | 201.2 | 4.9 |
| 2002 | 4,603.6 | 193.7 | | 115.4 | 5.0 |
| 2003 | 5,652.1 | 286.9 | | 139.9 | 6.9 |
| 2004 | 6,859.6 | 245.6 | | 126.6 | 6.9 |
| 2005 | 7,366.4 | 288.1 | | 171.1 | 8.3 |
| 2006 | 7,239.4 | 157.6 | | 190.3 | 8.4 |
| 2007 | 7,476.4 | 581.8 | | 979.2 | 7.9 |
| 2008 | 7,328.0 | 300.9 | 5.0 | 500.2 | 7.5 |
| 2009 | 6,528.9 | 8.9 | 104.7 | 88.9 | (0.1) |
| 2010 | 6,392.2 | 80.4 | 52.8 | 76.6 | 1.7 |
| 2011 | 6,993.0 | 46.4 | 332.0 | C | 1.7 |
| 2012 | 7,561.8 | 48.8 | 215.0 | 215.9 | 2.1 |
| 2013 | 7,896.9 | 57.1 | 407.0 | C | 1.1 |
| 2014 | 8,985.1 | 26.1 | 432.0 | C | 0.4 |
| 2015 | 9,596.4 | 45.0 | 479.0 | 90.6 | 1.4 |
| 2016 | 10,829.4 | 9.6 | 330.4 | C | 1.6 |
| 2017 | 11,760.8 | 38.2 | 566.0 | C | 1.8 |
| 2018 | 12,262.2 | 36.2 | 650.4 | C | 1.9 |
| 2019 | 12,991.5 | 68.4 | 663.2 | 94.1 | 3.0 |
| 2020 | 13,014.6 | 41.9 | 241.8 | 80.9 | 1.0 |

| Year | Type of payer | | | | |
|------|---------------|------------------|---------|------------------|-----------------------|
| | Company (IR4) | Superfund (IR44) | PIE | Unit Trust (IR4) | Clubs/Societies (IR9) |
| 2021 | 17,012.6 | 206.2 | 1,299.5 | 107.6 | 1.8 |
| 2022 | 17,783.4 | 24.2 | (26.8) | 80.8 | (4.9) |

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



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