



27 August 2021

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Dear ██████████

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 August 2021. You referred to information on the Inland Revenue website, which lists who can apply for a resident withholding tax (RWT) exemption, and requested:

1. *Based on the list above, I would like to know the total volume and percentages of active IRD numbers belonging to each category.*
2. *I would also like to know if the Ministry of Justice has any tax exemptions, and if so, what kind of exemptions are given to MOJ.*

**Question 1: Active IRD numbers in each category of RWT exemption**

Table 1 provides the current number of taxpayers with an active RWT exemption status, shown by the reason for the exemption as recorded on Inland Revenue's systems. Please note that an active exemption does not necessarily mean that the entity itself is still active, as Inland Revenue is not necessarily notified when an entity ceases.

Table 1

RWT exemption reason	Number of taxpayers	% total
Registered bank or building society	67	0.1%
Trustee company, the Public Trustee or the Māori Trustee	505	0.6%
Income > \$2 million	5,508	6.1%
Estimated income > \$2 million	602	0.7%
Financiers and brokers	2,125	2.4%
Charitable organisation or estate	31,877	35.4%
Amateur sports promoter or racing club	20,143	22.4%
Local or public authority	1,252	1.4%
Friendly society or credit union	1,466	1.6%
Non-profit organisation	24,951	27.7%
Losses or RWT refund of \$500 or more	221	0.2%
Improvement or research promoter	1,232	1.4%
Portfolio investment entity	88	0.1%
Non-resident	13	0.0%
Embassy/Consulate	6	0.0%
<b>Total</b>	<b>90,056</b>	<b>100.0%</b>

**Question 2: If the Ministry of Justice has any tax exemptions and which kind**

The Ministry of Justice is a government department under the Public Service Act 2020. Government departments are public authorities for income tax purposes (under section YA 1 of the Income Tax Act 2007 (ITA)). Income derived by a public authority is exempt from tax under section CW38 of the ITA.

This provides all the information requested. Thank you for your request.

Yours sincerely



Sandra Watson  
**Forecasting & Analysis Manager**