



03 August 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 July 2022. You requested the following:

- *Number of under 18s who have self-employed income*
- *Number of under 18s who have had GST returns "reviewed"*
- *Number of under 18s who have had income tax returns "reviewed"*
- *Number of under 18s who have active GST accounts*

Information being released

The information provided in the table below outlines the number of individuals under the age of 18 who have declared \$1 or more of self-employed income and the number of individuals registered for GST.

The data for self-employed income is based on the 2021 tax returns for the period 1 April 2020 to 31 March 2021. The data for active GST accounts is point in time as at 31 March 2021. These dates have been used as the data for the year ending 31 March 2022 is incomplete, as taxpayers with an extension of time have until 31 March 2023 to file their returns.

Individuals receiving self-employed income	Individuals registered for GST
433	23

I have interpreted the term 'reviewed' as a tax return being checked when it is processed. Every GST and Income Tax return is checked automatically when it is processed. Therefore, all GST and Income tax returns filed by individuals under the age of 18 are reviewed.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

[REDACTED]
Richard Philp
Customer Segment Lead – Micro Business and Not for Profit