



5 August 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to us from the office of Shane Jones, on 10 July 2024. You requested the following:

Can you please provide the data on the annual level of Government income raised from GST, company and PAYE taxes on the mining sector (excluding oil and gas)? The last three tax years for which you have the data would be sufficient. Please indicate the source of the data.

Industry classification

The information provided is based on Business Industry Classification (BIC) data held by Inland Revenue. Please note, this data does not have full coverage and may not reflect the current industry for taxpayers that have not updated their information with Inland Revenue.

In order to exclude taxpayers operating in the oil and gas industries, as per your request, taxpayers with BIC codes indicating 'oil and gas exploration' and 'petroleum exploration' have been ignored.

Information being released

Information on the three requested tax types for the mining industry (excluding oil and gas), for the years ended 31 March 2021, 2022, and 2023, is provided in the table below. Income tax returns for the March 2024 return period are not yet available.

GST, PAYE and Company Tax for the Mining Industry (excluding oil and gas) for years ended 31 March (\$ million)

Tax Type	2020-21 (\$m)	2021-22 (\$m)	2022-23 (\$m)
GST	-45.7	-47.4	-66.8
PAYE	91.7	98.6	113.2
Company Tax (RIT)	92.4	119.8	111.3

GST data does not include Customs GST.

Net Inland Revenue GST is often negative (a net refund) where a business is exporting because exports are zero rated. GST refunds can also occur on purchases of capital items if the input credits for GST paid on such purchases exceed the taxpayer's output tax. For imported purchases

the GST collected by Customs (not included in the table) also creates input credits which may result in a net refund from Inland Revenue.

For company tax, the residual income tax (RIT) was extracted from IR4 company tax returns.

For PAYE, the total PAYE was extracted from PAYE returns combined over the tax year.

All information was extracted from Inland Revenue systems on 19 July 2024.

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, may 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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