



1 December 2022

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 November 2022. You requested:

How many businesses file tax returns on a cash basis? In raw numbers or as a percentage.

We have interpreted your request to be for GST returns filed for the year ended 31 March 2022.

When a taxpayer registers for GST, they need to choose an accounting basis for their subsequent return filing. The three main accounting basis methods are: payments, invoice and hybrid. The table below shows the numbers of taxpayers filing GST returns by each accounting basis for the year ended 31 March 2022.

The numbers include Inland Revenue-administered net GST paid by each accounting method. The table does not include any Customs GST paid. Amounts collected by Customs can be refunded by Inland Revenue, which will affect the data in the table.

Table: Net Inland Revenue GST and numbers of taxpayers for the year ended 31 March 2022

Accounting basis	Number of taxpayers	Net IR GST (\$ million)
Payments	564,800	10,798
Invoice	130,300	14,845
Hybrid	7,700	138
Total	702,800	25,780

The totals may be slightly different, due to rounding.

The data in the table was extracted on 18 November 2022.

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 that this response is of public interest so will publish this response in due course. Your personal details, and any information that would identify you, will be removed before it is published.

Thank you for your request.

Yours sincerely

[Redacted signature]

Sandra Watson
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