



26 February 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 3 February 2025. You requested the following:

I would like to request information regarding the purpose and utilization of the following taxes collected by the government:

- 1. Income Tax – Usually where government use these taxes collected from companies / individuals etc.*
- 2. Goods and Services Tax (GST) – What is the primary objective of GST and where this tax money being utilised for what purpose?*
- 3. Excise Duty – What is the role of excise duty in the government’s revenue system, and how is it used for national development?*
- 4. Customs Duty – What is the role of custom duty in the government’s revenue system, and how is it used for national development?*

New Zealand’s Government gets most of its revenue from taxes on income, business income, and goods and services. In New Zealand, taxes go towards funding programmes and services. You can see the amounts and types of taxes collected, as well as what the Government spent, by checking the financial statements the Treasury makes available by visiting their website (<https://www.treasury.govt.nz/>) and searching for “Revenue and expenditure”.

GST is a tax on goods and services supplied in New Zealand by GST-registered persons. It may also apply to imported goods and certain imported services. It is generally charged and accounted for at a rate of 15%. GST is designed to be paid by the end consumer, rather than by the business involved in its supply.

Excise is a duty imposed on domestically manufactured tobacco, fuel, and alcohol. If you make, sell, or give away excisable items such as alcohol, fuel, and tobacco products in New Zealand, you will be charged excise duty on those products.

Customs duty applies when imported goods are received in New Zealand, valued at over NZ\$1,000 (excluding alcohol and tobacco). The duty rate will be based on the type of goods being imported, where the goods were made, and where the goods were sent from.

As stated above, details of the amounts collected and spent are published on The Treasury's website. Accordingly, your request for details on how this money is utilised is refused under section 18(d) of the OIA, as the information requested is publicly available.

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 (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 again for your request.

Yours sincerely



Thomas Allen
Domain Lead – Governance & Ministerial Services