



23 January 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 December 2024. You requested the following:

"please provide a breakdown of: - income/revenue by industry at ANZSIC level 4 for the last 5 years - percentage of taxpayers that do not have industry data"

On 19 December 2024, Inland Revenue attempted to clarify the scope of your request; to date, Inland Revenue has not received a response.

I have therefore interpreted your request for the percentage of all taxpayers that do not have industry data to relate to taxpayers that are in business and not all possible taxpayers (e.g. salary and wage earners) recorded in Inland Revenue's system.

Information publicly available

A breakdown of income/revenue by industry at ANZSIC level 4 is publicly available on Statistics New Zealand's website (stats.govt.nz) by searching for "Annual enterprise survey" and the relevant financial year. Consequently, I have decided to refuse this part of your request under section 18(d) of the OIA, as the information is publicly available.

Information being released

For the percentage of taxpayers calculation, I have included in scope to be the following:

- Trusts or estates reporting non-zero trading income
- Individuals reporting non-zero self-employment income
- Partnerships or companies with non-zero¹ total income.

There are 507,873 taxpayers within scope of this question for the 2022-23 tax year. Of these, 6.9% do not have an industry classification.

¹ Excluding taxpayers with nil income

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



Sandra Watson
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