



2 July 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 6 June 2024. You requested the following:

- 1. Under the New Vender revenue GST Collection system for B2C cross border e-commerce, can you please provide me with the GST NZ\$ Dollar value collected from the offshore Vendors on behalf of the NZ Tax payer and remitted to the IRD from these offshore vendors for B2C cross border physical purchases. For the yr 2022 - 2023 financial year.*
- 2. Has the IRD carried out an Audit on any of the off shore e- commerce vendors servicing NZ. If yes, how many have been audited.*
- 3. How long are the vendors allowed to hold on to the GST funds prior to remittance back to NZ.*
- 4. Can IRD provide their best estimate of what the Value of e- commerce B2C cross border value was for the Year 2022 to 2023 Financial year.*
- 5. According to Gary Barker of BNZ senior digital annalist, the value of ecommerce in 2018 yr was \$4.6 Billion, of this figure 43% was cross border incoming E commerce value of NZ\$1.978 Billion via credit card for the 2018yr putting the GST value @NZ \$296 billion. We have assumed that these figures will have increase since, given the growth in Ecommerce and a further five years growth have taken place.*

Question 1

For the year ended 30 June 2023, total GST revenue from Low Value Imported Goods (LVIG) was \$162.6 million.

Question 2

No audits have been conducted on businesses registered under the LVIG regime.

Question 3

The filing and payment due date for GST is generally the 28th of the month following the end of the vendor's taxable period (except for the taxable period ended 31 March and 30 November, in which case the filing and payment due date is 7 May and 15 January respectively). The vendor

would be able to retain the funds from the time they made a supply within that taxable period until the payment due date.

Question 4

Inland Revenue does not hold the information you have requested. As such, your request for information relating to the value of e-commerce B2C cross border value for the 2022/23 financial year is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

Question 5

Your request does not constitute a request for official information under the OIA. Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website)¹.

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 (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of

¹ [Your ability to request official information | Ombudsman New Zealand](#)

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



Richard Philp

Customer Segment Lead – Micro Business