



5 July 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 June 2024. You requested the following:

Can we please request the following information in relation to Goods and Services Tax (GST): Separated into the GST periods ending in the years 1 April 2021 to 31 March 2022; 1 April 2022 to 31 March 2023 and 1 April 2023 to 31 March 2024; 1 April 2024 to 30 June 2024: 1. Broken down by Industry (using BIC code or other industry identifier used by Inland Revenue): a. The total Sales and Income (GST taxable supplies) – Box 5; b. The total Purchases and Expenses (GST purchases) – Box 11; c. The total net GST payable or refundable per GST return period – Box 15 (showing GST payable as a positive number and GST refundable as a negative number, or other indicator you choose to differentiate between GST payable and refundable).

Industry classification

Classification of taxpayer into industries has been done using the Australian New Zealand Standard Industrial Classification (ANZSIC) 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. Taxpayers for whom Inland Revenue does not hold an ANZSIC code have been included in the “unknown” industry category.

Information being released

I have provided, enclosed as Tables 1, 2, 3, 3.1, 3.2 and 3.3, a breakdown of total sales and income, total purchases and expenses and total net (Inland Revenue) GST payable broken down by industry for the years ended 31 March 2022, 2023, and 2024 as at 3 July 2024, and rounded to the nearest \$10 million. Table 3 has been further broken down by splitting apart taxpayers with net GST to pay for their full year from those with a net refund.

The released information does not include gross GST collected by the New Zealand Customs Service. Collections from Customs often result in refunds of input credits in the Inland Revenue data. Exports are also included in box 5 but are zero rated for GST, resulting in refunds of any input credits.

Returns for the June 2024 return period are not yet available; the year to 31 March 2024 has been provided and is comparable to the other requested years.

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

Policy Lead – Forecasting & Analysis

Table 1 – Total Sales and Income (\$ million) by industry for years ended 31 March

Industry	Classification Code	2021-22 (\$m)	2022-23 (\$m)	2023-24 (\$m)
Agriculture, Forestry, and Fishing	A	69,690	70,310	67,820
Mining	B	7,190	8,280	7,590
Manufacturing	C	127,070	142,950	139,340
Electricity, Gas, Water, and Waste Services	D	27,720	26,760	31,310
Construction	E	92,790	103,750	108,620
Wholesale Trade	F	141,200	154,740	150,880
Retail Trade	G	101,310	108,250	109,550
Accommodation and Food Services	H	18,470	22,800	24,300
Transport, Postal, and Warehousing	I	41,360	54,160	51,920
Information Media and Telecommunications	J	21,150	20,470	22,000
Financial and Insurance Services	K	47,660	53,440	54,340
Rental, Hiring, and Real Estate Services	L	149,650	56,160	58,060
Professional, Scientific, and Technical Services	M	80,010	86,000	88,560
Administrative and Support Services	N	28,860	33,320	35,480
Public Administration and Safety	O	65,150	69,920	77,310
Education and Training	P	15,980	17,310	18,760
Health Care and Social Assistance	Q	50,110	80,730	97,340
Arts and Recreation Services	R	7,460	9,160	10,120
Other Services	S	15,720	17,130	18,530
Unknown		25,460	26,270	29,140
Total		1,134,000	1,161,900	1,200,990

Table 2 – Total Purchases and Expenses (\$ million) by industry for years ended 31 March

Industry	Classification Code	2021-22 (\$m)	2022-23 (\$m)	2023-24 (\$m)
Agriculture, Forestry, and Fishing	A	46,340	49,300	47,160
Mining	B	4,230	5,020	4,600
Manufacturing	C	86,990	93,910	90,850
Electricity, Gas, Water, and Waste Services	D	20,790	20,270	22,500
Construction	E	65,100	73,070	73,840
Wholesale Trade	F	74,120	82,320	81,020
Retail Trade	G	72,390	77,030	77,970
Accommodation and Food Services	H	11,300	13,500	14,620
Transport, Postal, and Warehousing	I	20,650	24,580	26,890
Information Media and Telecommunications	J	11,060	12,540	12,470
Financial and Insurance Services	K	30,080	33,930	38,500
Rental, Hiring, and Real Estate Services	L	37,820	39,010	37,650
Professional, Scientific, and Technical Services	M	38,250	41,030	41,290
Administrative and Support Services	N	18,590	18,560	20,010
Public Administration and Safety	O	31,410	36,830	42,820
Education and Training	P	7,260	8,180	8,860
Health Care and Social Assistance	Q	27,580	56,240	69,120
Arts and Recreation Services	R	4,290	5,190	6,290
Other Services	S	9,270	10,270	10,920
Unknown		15,320	16,310	18,800
Total		632,820	717,090	746,190

Table 3 – Net Inland Revenue GST (\$ million) by industry for years ended 31 March

Industry	Classification Code	2021-22 (\$m)	2022-23 (\$m)	2023-24 (\$m)
Agriculture, Forestry, and Fishing	A	1,820	1,560	1,650
Mining	B	60	40	50
Manufacturing	C	-3,330	-3,480	-2,940
Electricity, Gas, Water, and Waste Services	D	790	740	750
Construction	E	2,970	3,380	3,900
Wholesale Trade	F	1,410	880	1,210
Retail Trade	G	1,600	1,510	1,650
Accommodation and Food Services	H	850	1,120	1,160
Transport, Postal, and Warehousing	I	660	620	500
Information Media and Telecommunications	J	700	630	680
Financial and Insurance Services	K	1,070	1,050	900
Rental, Hiring, and Real Estate Services	L	1,050	1,070	1,560
Professional, Scientific, and Technical Services	M	4,280	4,590	4,880
Administrative and Support Services	N	1,110	1,200	1,270
Public Administration and Safety	O	3,890	3,780	3,960
Education and Training	P	1,090	1,150	1,250
Health Care and Social Assistance	Q	2,880	3,120	3,560
Arts and Recreation Services	R	330	430	400
Other Services	S	740	800	900
Unknown		750	770	770
Total		24,720	24,960	28,060

Table 3.1 – Net IR GST (\$ million) by Industry for year ended 31 March 2022

Industry	Classification Code	Net to pay (\$m)	Net refund (\$m)	Net IR GST (\$m)
Agriculture, Forestry, and Fishing	A	2,560	-740	1,820
Mining	B	190	-130	60
Manufacturing	C	2,060	-5,390	-3,330
Electricity, Gas, Water, and Waste Services	D	840	-50	790
Construction	E	3,730	-760	2,970
Wholesale Trade	F	2,310	-900	1,410
Retail Trade	G	2,090	-490	1,600
Accommodation and Food Services	H	940	-90	850
Transport, Postal, and Warehousing	I	1,030	-370	660
Information Media and Telecommunications	J	880	-180	700
Financial and Insurance Services	K	1,380	-310	1,070
Rental, Hiring, and Real Estate Services	L	2,800	-1,750	1,050
Professional, Scientific, and Technical Services	M	4,630	-350	4,280
Administrative and Support Services	N	1,170	-60	1,110
Public Administration and Safety	O	3,960	-70	3,890
Education and Training	P	1,110	-20	1,090
Health Care and Social Assistance	Q	2,960	-80	2,880
Arts and Recreation Services	R	400	-70	330
Other Services	S	840	-100	740
Unknown		930	-180	750
Total		118,640	-93,940	24,690

Table 3.2 – Net IR GST (\$ million) by Industry for year ended 31 March 2023

Industry	Classification Code	Net to pay (\$m)	Net refund (\$m)	Net IR GST (\$m)
Agriculture, Forestry, and Fishing	A	2,320	-760	1,560
Mining	B	240	-200	40
Manufacturing	C	2,180	-5,660	-3,480
Electricity, Gas, Water, and Waste Services	D	790	-50	740
Construction	E	4,040	-660	3,380
Wholesale Trade	F	2,060	-1,180	880
Retail Trade	G	2,050	-540	1,510
Accommodation and Food Services	H	1,210	-90	1,120
Transport, Postal, and Warehousing	I	1,140	-520	620
Information Media and Telecommunications	J	850	-220	630
Financial and Insurance Services	K	1,440	-390	1,050
Rental, Hiring, and Real Estate Services	L	2,820	-1,750	1,070
Professional, Scientific, and Technical Services	M	5,000	-410	4,590
Administrative and Support Services	N	1,330	-130	1,200
Public Administration and Safety	O	3,920	-140	3,780
Education and Training	P	1,170	-20	1,150
Health Care and Social Assistance	Q	3,250	-130	3,120
Arts and Recreation Services	R	510	-80	430
Other Services	S	910	-110	800
Unknown		980	-210	770
Total		38,210	-13,250	24,960

Table 3.3 – Net IR GST (\$ million) by Industry for year ended 31 March 2024

Industry	Classification Code	Net to pay (\$m)	Net refund (\$m)	Net IR GST (\$m)
Agriculture, Forestry, and Fishing	A	2,350	-700	1,650
Mining	B	210	-160	50
Manufacturing	C	2,450	-5,390	-2,940
Electricity, Gas, Water, and Waste Services	D	830	-80	750
Construction	E	4,490	-590	3,900
Wholesale Trade	F	2,300	-1,090	1,210
Retail Trade	G	2,240	-590	1,650
Accommodation and Food Services	H	1,280	-120	1,160
Transport, Postal, and Warehousing	I	1,180	-680	500
Information Media and Telecommunications	J	900	-220	680
Financial and Insurance Services	K	1,330	-430	900
Rental, Hiring, and Real Estate Services	L	3,060	-1,500	1,560
Professional, Scientific, and Technical Services	M	5,270	-390	4,880
Administrative and Support Services	N	1,440	-170	1,270
Public Administration and Safety	O	4,220	-260	3,960
Education and Training	P	1,270	-20	1,250
Health Care and Social Assistance	Q	3,670	-110	3,560
Arts and Recreation Services	R	500	-100	400
Other Services	S	1,030	-130	900
Unknown		1,260	-490	770
Total		41,280	-13,220	28,060