



5 July 2024

Dear [REDACTED]

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

We would like to know how much P3 income tax was paid by March balance date taxpayers on 7 May 2024, compared to the same time in 2023 and 2022. In the past when we have requested similar information, you have captured tax payments for a period (I think up to 2 weeks) either side of the provisional tax date, recognising that taxpayers make payments before and shortly after the due date. We also recognise that 7 May is P1 for November balance dates, and P2 for July balance dates. If it is possible to exclude those tax payments from the data across the three years, please do so.

And:

...published on the Inland Revenue website is the response to 24OIA1094 (attached). Although the information is presented in a different format, the letter and the table at Appendix A both refer to the population group being taxpayers with RIT in excess of \$5,000 for the 2022 tax year. However in this case, the number of taxpayers is shown as 400,177. Can you please advise why there is a large difference in the taxpayer count on request 24OIA1094, and 24OIA1707.

The below table shows the number of customers, number of transactions, and total value of payments made between the dates of 23 April 2024 to 19 May 2024 for the tax years 2022, 2023, and 2024 for customers who had residual income tax of \$5,000 or more for the previous tax year and a standard balance date of 31 March.

Tax year	# of customers	# of transactions	Total amount (\$)
2022	223,959	238,182	-\$3,619,312,236
2023	258,473	288,511	-\$3,926,876,390
2024	270,287	329,185	-\$2,891,262,754
Grand Total	752,719	855,878	-\$10,437,451,382

I have reviewed the data in the responses for 24OIA1094 and 24OIA1707 and determined that there was an error that caused approximately 84,000 provisional taxpayers to be excluded from the data in 24OIA1094 if they were not a provisional taxpayer in the preceding year.

The enclosed tables below, labelled **Appendix A**, restate the figures from 24OIA1707 with this error corrected. This data was extracted from Inland Revenue systems on 30 June 2024.

Restated figures relating to the tax pooling and terminal tax due dates tables will be made available on Inland Revenue's website at [Tax statistics \(ird.govt.nz\)](https://www.ird.govt.nz/tax-statistics) later this calendar year.

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 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



Estelle Le Lievre

Domain Lead – Performance & Reporting

Appendix A

Table 1: Taxpayers liable to pay more than \$5,000 in residual income tax for the 2022 and 2023 income tax years

Tax year	Method	Customers	Percentage
2022	AIM	1,410	0.34%
	EST	51,102	12.47%
	RATIO	1,182	0.30%
	STD	355,993	86.89%
	Total	409,687	100%
2023	AIM	1,430	0.36%
	EST	48,107	12.27%
	RATIO	1,063	0.27%
	STD	341,340	87.10%
	Total	391,940	100%

Table 2: Taxpayers liable to pay more than \$5,000 in residual income tax for the 2022 and 2023 income tax years, by balance date

Balance date	2022	2023*
January	155	142
February	346	323
March	368,305	355,592
April	163	170
May	18,206	16,067
June	18,230	15,635
July	598	475
August	232	210
September	422	427
October	190	190
November	91	87
December	2,749	2,622
Total	409,687	391,940

*values subject to change

Table 3: Taxpayers liable to pay more than \$5,000 in residual income tax for the 2022 and 2023 income tax years, by industry

Industry	2022	2023*
Accommodation and Food Services	7,744	7,964
Administrative and Support Services	12,519	12,521
Agriculture, Forestry and Fishing	41,924	37,034
Arts and Recreation Services	4,522	4,573
Construction	39,117	38,238
Education and Training	4,291	4,242
Electricity, Gas, Water and Waste Services	727	670
Financial and Insurance Services	10,848	10,060
Health Care and Social Assistance	18,573	18,407
Information Media and Telecommunications	3,510	3,416
Manufacturing	11,757	11,349
Mining	360	372
Other Services	11,640	11,061
Professional, Scientific and Technical Services	47,064	46,791
Public Administration and Safety	851	879
Rental, Hiring and Real Estate Services	47,807	43,958
Retail Trade	12,812	11,601
Transport, Postal and Warehousing	9,316	8,091
Unknown	117,082	114,115
Wholesale Trade	7,223	6,598
Total	409,687	801,627

Table 4: Taxpayers liable to pay more than \$5,000 in residual income tax for the 2022 and 2023 income tax years, by residual income tax (RIT) value

Tax year	RIT value	Customers	Percentage
2022	under 60k	357,459	87.25%
	60k to 100k	21,050	5.14%
	100k to 250k	19,791	4.83%
	250k to 500k	6,440	1.57%
	500k to 1m	2,875	0.7%
	>1m	2,072	0.51%
	Total	409,687	100%
2023*	Under 60k	343,710	87.7%
	60k to 100k	19,987	5.1%
	100k to 250k	18,086	4.61%
	250k to 500k	5,737	1.46%
	500k to 1m	2,443	0.62%
	>1m	1,977	0.51%
	Total	391,940	100%

*values subject to change

Table 5: Taxpayers liable to pay more than \$5,000 in residual income tax for the 2022 and 2023 income tax years, by entity class

Tax year	Entity class	Customers	Percentage
2022	Company	91,453	22.32%
	Individual	292,952	71.51%
	Other*	753	0.18%
	Trust	24,547	5.99%
	Total	409,687	100%
2023	Company	87,592	22.35%
	Individual	280,942	71.68%
	Other*	724	0.18%
	Trust	22,682	5.79%
	Total	391,940	100%