



10 June 2024

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 May 2024. You requested the following:

I am seeking data on historical total income tax revenue in NZ for the last 40 years. I just need the total tax take for each year.

On 28 May 2024 Inland Revenue attempted to clarify the scope [total income tax revenue] of your request; to date, Inland Revenue has not received a response.

I have therefore interpreted your request as asking for the income tax revenue from both individuals and non-individuals income sources, including withholding taxes for the last 40 years. I have split this into broad individual and non-individual categories, please note that some withholding taxes cover both.

I am releasing, outlined in Table 1, information on income tax revenue from both individuals and non-individuals' income sources for the March years 1984 to 1993 inclusive.

For individuals' income tax revenue, I have included the tax types: PAYE, employer superannuation contributions tax (ESCT), fringe benefits tax (FBT), other persons income tax net of individual refunds, and withholding tax on residents' interest. Other persons income tax captures tax payable by individuals, Māori authorities and trusts that is not withheld by other parties. This tax type also captures square-ups of PAYE, and is net of donations tax credits claims.

For companies' income tax, I have included net company tax, withholding tax on non-residents, withholding tax on resident's dividends and foreign dividends withholding payments.

In the period covered by Table 1, the New Zealand Government used cash accounting, and reported annually on a March year basis. The information is drawn from Budget documentation for the period. Units are million dollars.

Information publicly available

Your request for the tax revenue after 1993 is refused under section 18(d) of the OIA, as the information is publicly available. This information is updated monthly. You can find the monthly information at [Tax Outturn Data - March 2024 | The Treasury New Zealand](#). Please note that

accrual accounting for tax commenced in 1993 and both receipts (cash) and revenue (accrual) measures are provided. The government now reports in June years, but you may choose to construct March years from the monthly data.

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, 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 and Analysis

Table 1. Income tax data 1984-1993 March years (\$ Millions)

Year	Individual income tax	Company income tax	Total income tax receipts
1984	6,706	747	7,453
1985	7,185	1,164	8,349
1986	9,107	1,460	10,567
1987	10,906	1,526	12,432
1988	11,396	2,404	13,800
1989	12,863	2,115	14,978
1990	13,405	3,375	16,780
1991	14,286	2,139	16,425
1992	13,150	2,224	15,374
1993	13,465	2,642	16,107

Note: Individual income tax revenue includes PAYE, ESCT, FBT, other persons income tax and refunds to individuals; Company income tax includes net company tax, NRWT and RWT on dividends and foreign dividend withholding payments