



11 June 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 May 2024. You requested the following:

Can I please get a copy of the following information in relation to the NZ Income Equalisation Scheme managed by Inland Revenue: For each income year from 2019 to 2024 and separated by industry categories of Farming, Fishing, Forestry and testing, construction and mining:

- a. The amount of deposits paid into the equalisation scheme;*
- b. Balance of total funds held in the scheme at the end of each year;*
- c. The amount of refunds withdrawn from the scheme;*
- d. For funds refunded during the relevant income year, the duration (in years) that deposited funds remained in the scheme before being refunded;*
- e. The total amount of interest paid by the Crown in relation to the scheme;*
- f. Number registered participants in the scheme;*
- g. Number of new registered participants in the scheme;*
- h. If possible, please split out the above categories into their specific farming type / activity undertaken eg vegetable growing, dairy farming, fruit growing etc. If you have any queries, please contact me.*

Background

The income equalisation schemes (Scheme) covers the farming, fishing, and forestry industries. Business types that qualify for this scheme include:

- farming/agriculture/horticulture on land in New Zealand
- fishing (including rock oyster farming, mussel farming and freshwater fish farming)
- forestry in New Zealand (except for companies, public authorities, Māori authorities or unincorporated bodies).

The environmental restoration scheme covers the testing, construction, and mining industries when their business relates to environmental restoration. However, no entities from these industries are registered under the Scheme; therefore, Inland Revenue holds no information for these industries in relation to the Scheme.

Item a

I am releasing, attached as **Appendix A**, the total deposit amount per year and per industry paid into the Scheme for the 2019 to 2024 March tax years, for the following industries:

- Agriculture and Fishing Support Services
- Aquaculture
- Dairy Cattle Farming
- Deer Farming
- Fishing
- Forestry and Logging
- Forestry Support Services
- Fruit and Tree Nut Growing
- Mushroom and Vegetable Growing
- No BIC
- Non-Primary Industry
- Nursery and Floriculture Production
- Other Crop Growing
- Other Livestock Farming
- Poultry Farming
- Sheep, Beef Cattle and Grain Growing

Item b

I am releasing, outlined in **Table 1**, the total balance of funds held by the Scheme for the 2021 to 2024 March tax years.

I am refusing the release of the total balance of funds held by the Scheme for the 2019 and 2020 tax years under section 18(g)(i) of the OIA as this information is not held by Inland Revenue and I have no reason to believe it is held by another department.

Table 1

Year	Amount
31/03/2021	\$274,438,626.67
31/03/2022	\$293,853,073.18
31/03/2023	\$355,701,807.54
31/03/2024	\$292,786,608.68

Item c

I am releasing, attached as **Appendix B**, the total amount of refunds withdrawn from the Scheme for the 2019 to 2024 March tax years broken down by the industries detailed in item a.

Item d

I am releasing, attached as **Appendix C**, the number of years that deposited funds under the Scheme remained part of the Scheme before being refunded and the number of withdrawals per year for the 2020 to 2024 March tax years broken down by the industries detailed in item a.

I am refusing the release of the number of years that deposited funds under the Scheme remained part of the Scheme before being refunded and the number of withdrawals for the 2019 tax year under section 18(g)(i) of the OIA as this information is not held by Inland Revenue and I have no reason to believe it is held by another department.

Item e

I am releasing, outlined in **Table 2**, the total amount of interest paid by the Crown for the Scheme for the 2020 to 2024 March tax years.

I am refusing the release of the total amount of interest paid by the Crown for the Scheme for the 2019 tax year under section 18(g)(i) of the OIA as this information is not held by Inland Revenue and I have no reason to believe it is held by another department.

Table 2

Year	Amount
30/06/2020	\$381,725.41
30/06/2021	\$6,360,946.81
30/06/2022	\$8,099,106.25
30/06/2023	\$8,599,407.14
30/06/2024	\$8,461,025.57

Item f and g

The number of participants registered in the Scheme comprises entities that registered in that year. These numbers may include entities registering for the first time and entities that had previously registered under the Scheme. Inland Revenue's systems do not distinguish between entities registering for the first time and those that have had a prior registration.

I am releasing, attached as **Appendix D**, the number of participants registered in Scheme per year for the 2021 to 2024 March tax years broken down by the industries detailed in item a.

Item h

I have broken the information released into the categories detailed in *item a* for items a, c, d and f. Unfortunately, the data held for items b and e could not be broken down by the categories detailed in item a.

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



Hannah Crawshaw
Group Lead - Individuals

Industry and Year	Deposit Amount
Agriculture and Fishing Support Services	\$8,378,153.00
2019	\$867,000.00
2020	\$1,401,300.00
2021	\$1,648,901.00
2022	\$2,593,952.00
2023	\$1,307,000.00
2024	\$560,000.00
Aquaculture	\$1,040,000.00
2019	\$230,000.00
2020	\$300,000.00
2023	\$200,000.00
2024	\$310,000.00
Dairy Cattle Farming	\$349,449,160.05
2019	\$26,719,843.02
2020	\$51,696,126.61
2021	\$59,961,125.00
2022	\$132,919,952.93
2023	\$70,085,564.78
2024	\$8,066,547.71
Deer Farming	\$4,999,707.51
2019	\$1,544,657.51
2020	\$1,452,000.00
2021	\$373,000.00
2022	\$558,500.00
2023	\$801,550.00
2024	\$270,000.00
Fishing	\$1,647,000.00
2019	\$176,000.00
2020	\$40,000.00
2021	\$200,000.00
2022	\$1,120,000.00
2023	\$111,000.00
Forestry and Logging	\$16,033,382.11
2019	\$1,684,180.88
2020	\$1,387,751.15
2021	\$3,351,344.00
2022	\$4,937,712.01
2023	\$3,954,899.08
2024	\$717,494.99
Forestry Support Services	\$291,092.70
2019	\$30,000.00
2020	\$169,273.80
2021	\$38,535.46
2022	\$51,641.72
2023	\$1,641.72
Fruit and Tree Nut Growing	\$36,837,814.13
2019	\$2,928,485.47
2020	\$8,149,173.90
2021	\$7,624,292.00
2022	\$11,917,716.02
2023	\$5,519,357.50
2024	\$698,789.24

Released under the Official Information Act 1982

Mushroom and Vegetable Growing	\$13,138,377.00
2019	\$345,000.00
2020	\$570,000.00
2021	\$330,000.00
2022	\$7,873,377.00
2023	\$3,300,000.00
2024	\$720,000.00
No BIC	\$14,044,251.10
2019	\$3,112,632.02
2020	\$2,312,859.76
2021	\$2,753,646.19
2022	\$3,712,750.83
2023	\$1,596,507.65
2024	\$555,854.65
Non Primary Industry	\$51,539,646.35
2019	\$14,642,292.68
2020	\$11,361,699.79
2021	\$6,579,972.23
2022	\$9,666,047.29
2023	\$8,589,878.61
2024	\$699,755.75
Nursery and Floriculture Production	\$3,335,271.08
2019	\$876,233.67
2020	\$550,000.00
2021	\$445,218.21
2022	\$817,319.20
2023	\$645,000.00
2024	\$1,500.00
Other Crop Growing	\$7,722,724.00
2020	\$316,000.00
2021	\$1,490,000.00
2022	\$1,080,000.00
2023	\$4,136,724.00
2024	\$700,000.00
Other Livestock Farming	\$22,194,457.34
2019	\$4,649,238.04
2020	\$3,821,670.00
2021	\$3,486,371.00
2022	\$5,796,131.30
2023	\$4,336,047.00
2024	\$105,000.00
Poultry Farming	\$1,319,029.36
2019	\$465,000.00
2021	\$660,507.36
2023	\$193,522.00
Sheep, Beef Cattle and Grain Growing	\$186,757,572.29
2019	\$32,090,898.13
2020	\$34,089,501.89
2021	\$17,845,862.55
2022	\$53,226,869.14
2023	\$44,005,042.57
2024	\$5,499,398.01
Grand Total	\$718,727,638.02

Released under the Official Information Act 1982

Year	Total Deposit Amount
2019	\$90,361,461.42
2020	\$117,617,356.90
2021	\$106,788,775.00
2022	\$236,271,969.44
2023	\$148,783,734.91
2024	\$18,904,340.35
Grand Total	\$718,727,638.02

Industry	Total Deposit Amount
Agriculture and Fishing Support Services	\$8,378,153.00
Aquaculture	\$1,040,000.00
Dairy Cattle Farming	\$349,449,160.05
Deer Farming	\$4,999,707.51
Fishing	\$1,647,000.00
Forestry and Logging	\$16,033,382.11
Forestry Support Services	\$291,092.70
Fruit and Tree Nut Growing	\$36,837,814.13
Mushroom and Vegetable Growing	\$13,138,377.00
No BIC	\$14,044,251.10
Non Primary Industry	\$51,539,646.35
Nursery and Floriculture Production	\$3,335,271.08
Other Crop Growing	\$7,722,724.00
Other Livestock Farming	\$22,194,457.34
Poultry Farming	\$1,319,029.36
Sheep, Beef Cattle and Grain Growing	\$186,757,572.29
Grand Total	\$718,727,638.02

Released under the Official Information Act 1982

Industry and Year	Refund Amount
Agriculture and Fishing Support Services	\$7,828,689.34
2019	\$853,722.15
2020	\$1,374,625.47
2021	\$1,541,520.51
2022	\$2,384,898.76
2023	\$1,173,922.45
2024	\$500,000.00
Aquaculture	\$440,785.23
2019	\$135,281.67
2020	\$305,503.56
Dairy Cattle Farming	\$227,920,322.85
2019	\$24,502,969.35
2020	\$39,768,014.12
2021	\$40,379,962.27
2022	\$91,959,716.69
2023	\$29,830,389.64
2024	\$1,479,270.78
Deer Farming	\$3,205,910.82
2019	\$1,261,277.01
2020	\$1,238,846.17
2021	\$217,180.53
2022	\$463,539.38
2023	\$25,067.73
Fishing	\$259,198.66
2019	\$187,253.74
2020	\$40,800.09
2022	\$31,144.83
Forestry and Logging	\$8,299,331.19
2019	\$1,500,040.64
2020	\$778,416.68
2021	\$2,195,391.95
2022	\$2,417,423.02
2023	\$1,357,045.52
2024	\$51,013.38
Fruit and Tree Nut Growing	\$27,003,291.44
2019	\$2,558,351.12
2020	\$6,974,141.27
2021	\$4,896,920.44
2022	\$8,118,728.46
2023	\$4,455,150.15
Mushroom and Vegetable Growing	\$7,354,541.65
2019	\$356,073.80
2020	\$364,112.43
2022	\$6,634,355.42

Released under the Official Information Act 1982

No BIC	\$8,390,836.91
2019	\$2,987,997.29
2020	\$1,674,837.37
2021	\$1,481,222.44
2022	\$2,166,121.75
2023	\$43,688.09
2024	\$36,969.97
Non Primary Industry	\$25,714,457.19
2019	\$14,685,347.77
2020	\$4,541,884.85
2021	\$2,434,959.36
2022	\$3,507,416.99
2023	\$407,367.70
2024	\$137,480.52
Nursery and Floriculture Production	\$1,496,442.79
2019	\$161,741.07
2020	\$543,726.01
2021	\$272,338.38
2022	\$467,187.92
2023	\$51,449.41
Other Crop Growing	\$5,287,448.81
2020	\$243,218.79
2021	\$777,810.86
2022	\$394,695.16
2023	\$3,871,724.00
Other Livestock Farming	\$15,765,169.12
2019	\$4,425,024.81
2020	\$3,165,644.37
2021	\$2,006,848.01
2022	\$4,090,107.24
2023	\$2,077,544.69
Poultry Farming	\$800,516.78
2019	\$15,000.00
2021	\$591,994.78
2023	\$193,522.00
Sheep, Beef Cattle and Grain Growing	\$122,161,530.01
2019	\$26,938,074.11
2020	\$24,815,195.59
2021	\$11,686,684.62
2022	\$38,377,854.54
2023	\$20,177,641.14
2024	\$166,080.01
Grand Total	\$461,928,472.79

Released under the Official Information Act 1982

Year	Total Refund Amount
2019	\$80,568,154.53
2020	\$85,828,966.77
2021	\$68,482,834.15
2022	\$161,013,190.16
2023	\$63,664,512.52
2024	\$2,370,814.66
Grand Total	\$461,928,472.79

Industry	Total Refund Amount
Agriculture and Fishing Support Services	\$7,828,689.34
Aquaculture	\$440,785.23
Dairy Cattle Farming	\$227,920,322.85
Deer Farming	\$3,205,910.82
Fishing	\$259,198.66
Forestry and Logging	\$8,299,331.19
Fruit and Tree Nut Growing	\$27,003,291.44
Mushroom and Vegetable Growing	\$7,354,541.65
No BIC	\$8,390,836.91
Non Primary Industry	\$25,714,457.19
Nursery and Floriculture Production	\$1,496,442.79
Other Crop Growing	\$5,287,448.81
Other Livestock Farming	\$15,765,169.12
Poultry Farming	\$800,516.78
Sheep, Beef Cattle and Grain Growing	\$122,161,530.01
Grand Total	\$461,928,472.79

Released under the Official Information Act 1982

	0 Years	1 Years	2 Years	3 Years	4 Years	5 Years	6 Years	Grand Total
Agriculture and Fishing Support Services								
2020	4	2						6
2021	3	5	2					10
2022	1	8	3					12
2023	14	6	7		1			28
2024	2	1	5	4	1	1		14
Aquaculture								
2020			1					1
2021	1	1	1	1				4
2022					1			1
Dairy Cattle Farming								
2020	75	5						80
2021	72	55	11					138
2022	67	83	50	11				211
2023	492	277	209	107	16			1101
2024	88	93	55	42	29	5		312
Deer Farming								
2020	5							5
2021		2						2
2022		3	5	1				9
2023	7	3	1	3	2			16
2024		1	1	2	5	2		11
Fishing								
2021		3						3
2022		1	1					2
2023			1	2	1			4
2024					3			3
Forestry and Logging								
2020	2	8						10
2021	2	4	5					11
2022	2	27	5	5				39
2023	7	28	31	5	5			76
2024		6	6	14	3	5		34
Forestry Support Services								
2020	1							1
2021		2						2
2022			2					2
2023				1				1
Fruit and Tree Nut Growing								
2020	4	1						5
2021	7	7	5					19
2022	3	10	6	5				24
2023	39	12	9	11	10			81
2024	2	8	10	5	3	1		29
Mushroom and Vegetable Growing								
2021		3						3
2022		2	2					4
2023	7	1	2					10
2024		1	1	1		1		4

No BIC								
2020	9	2	2					13
2021	2	8	10	1				21
2022	2	5	13	7				27
2023	3	4	9	12	11			39
2024		3	2	4	8	13		30
Non Primary Industry								
2020	7	18						25
2021	4	21	20	1				46
2022	7	14	41	35	13			110
2023	9	19	47	53	24			152
2024		10	11	18	34	10		83
Nursery and Floriculture Production								
2020	2							2
2022		5	4					9
2023		4	2					6
2024		1	3	5				9
Other Crop Growing								
2021	4							4
2022		4						4
2023	3	2						5
2024	1	1						2
Other Livestock Farming								
2020	8	2						10
2021	6	9	3					18
2022	11	15	6	4				36
2023	16	5	14	12	5			52
2024	2	4	2	5	3	3		19
Poultry Farming								
2020	1							1
2022	3	7	1					11
2024	2							2
Sheep, Beef Cattle and Grain Growing								
2020	97	21						118
2021	65	97	35					197
2022	18	90	92	22				222
2023	269	99	99	91	24	1		583
2024	67	77	37	32	42	10	1	266

Released under the Official Information Act 1982

Total Withdrawals	
2020	277
0 Years	215
1 Years	59
2 Years	3
2021	478
0 Years	166
1 Years	217
2 Years	92
3 Years	3
2022	723
0 Years	114
1 Years	274
2 Years	231
3 Years	90
4 Years	14
2023	2154
0 Years	866
1 Years	460
2 Years	431
3 Years	297
4 Years	99
5 years	1
2024	818
0 Years	164
1 Years	206
2 Years	133
3 Years	132
4 Years	131
5 years	51
6 Years	1
Grand Total	4450

Released under the Official Information Act 1982

Industry and Year	Number of Registrations
Agriculture and Fishing Support Services	51
2021	13
2022	12
2023	15
2024	11
Aquaculture	6
2021	4
2023	2
Dairy Cattle Farming	1064
2021	183
2022	164
2023	336
2024	366
2025	15
Deer Farming	17
2021	8
2022	1
2023	4
2024	4
Fishing	21
2021	8
2022	5
2023	5
2024	3
Forestry and Logging	122
2021	33
2022	30
2023	32
2024	25
2025	2
Forestry Support Services	5
2021	4
2022	1
Fruit and Tree Nut Growing	96
2021	22
2022	18
2023	22
2024	32
2025	2
Mushroom and Vegetable Growing	14
2021	1
2022	1
2023	5
2024	7
No BIC	217
2021	65
2022	69

2023	50
2024	29
2025	4
Non Primary Industry	403
2021	107
2022	88
2023	96
2024	96
2025	16
Nursery and Floriculture Production	9
2021	4
2022	5
Other Crop Growing	14
2021	5
2022	1
2023	2
2024	6
Other Livestock Farming	50
2021	15
2022	17
2023	14
2024	4
Poultry Farming	6
2022	4
2024	2
Sheep, Beef Cattle and Grain Growing	826
2021	227
2022	89
2023	217
2024	270
2025	23
Grand Total	2921

Released under the Official Information Act 1982

Year	Number of registrations
2021	699
2022	505
2023	800
2024	855
2025	62
Grand Total	2921

Industry	Number of registrations
Agriculture and Fishing Support Services	51
Aquaculture	6
Dairy Cattle Farming	1064
Deer Farming	17
Fishing	21
Forestry and Logging	122
Forestry Support Services	5
Fruit and Tree Nut Growing	96
Mushroom and Vegetable Growing	14
No BIC	217
Non Primary Industry	403
Nursery and Floriculture Production	9
Other Crop Growing	14
Other Livestock Farming	50
Poultry Farming	6
Sheep, Beef Cattle and Grain Growing	826
Grand Total	2921

Released under the Official Information Act 1982