

6 May 2021

Dear Mr [REDACTED]

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 11 April 2021. You requested the following:

- 1) *I'm interested in understanding the percentage of the New Zealand Government's revenue that is paid by companies from different sectors of the economy, in particular the agriculture and food manufacturing sectors. Is Inland Revenue able to break down the Government's net revenue by different sectors of the economy, for example, based on the classifications used in ANZSIC06? If so could you please provide me with the total amounts paid by companies in Divisions A through S, while also providing the totals for the subdivisions of the Agriculture, Forestry and Fishing Division (Specifically 011 through 019; 02; 03; 041; 042; and 05), and Food product manufacturing 111 through to 119; 141 and 149; 151 and 152.*
- 2) *Could you please also tell me what percentage of the New Zealand Government's total revenue comes from company tax? Please provide this information for the past five financial years.*

Information being released

In response to your first question, Table 1 attached to this reply provides an industry breakdown of residual income tax from companies that have filed an IR4 company income tax return for either the 2018/19, or 2019/20 income years. Residual income tax is tax payable by companies after any tax credits are claimed. Residual income tax assessed from IR4 company returns contributes most company tax revenue, but the data provided in Table 1 does not include portfolio investment entity (PIE) taxation which is also recorded in the Government's accounts as company tax.

This data is at 21 April 2021, and data for the 2019/20 income year may not yet be complete as late returns for 2019/20 are still being received.

The second part of your request is refused under section 18(d) of the OIA, as the information requested is already publicly available on the Treasury's website and can be found using the following link: (<https://www.treasury.govt.nz/publications/tax-outturn-data/tax-outturn-data-february-2021>)

The data provided on the Treasury website is on a June year basis, aligning with the Government's fiscal reporting cycle.

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.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely

[REDACTED]
Sandra Watson
Forecasting & Analysis Manager

Ref: 21OIA1552

Table 1

Industry breakdown of Residual Income Tax (\$m) of companies filing an IR4 income tax return							
for the 2018/19 and 2019/20 income years							
		2018/19			2019/20 (progress)		
Industry Classification		Number of taxpayers	Residual Income Tax (\$m)	% of IR4 residual income tax	Number of taxpayers	Residual Income Tax (\$m)	% of IR4 residual income tax
A011	Nursery and Floriculture Production	483	9.6	0.1%	449	11.3	0.1%
A012	Mushroom and Vegetable Growing	607	19.8	0.2%	563	14.8	0.1%
A013	Fruit and Tree Nut Growing	2,486	72.5	0.6%	2,304	75.7	0.7%
A014	Grain, Sheep and Beef Cattle Farming	5,809	93.2	0.7%	5,454	94.3	0.9%
A015	Other Crop Growing	235	2.0	0.0%	227	1.9	0.0%
A016	Dairy Cattle Farming	8,360	169.8	1.3%	7,735	250.0	2.4%
A017	Poultry Farming	271	8.6	0.1%	267	7.2	0.1%
A018	Deer Farming	181	3.2	0.0%	156	2.3	0.0%
A019	Other Livestock Farming	2,465	27.0	0.2%	2,259	27.1	0.3%
A020	Aquaculture	264	5.3	0.0%	239	5.7	0.1%
A030	Forestry and Logging	1,839	103.9	0.8%	1,712	64.8	0.6%
A041	Fishing	675	33.4	0.3%	606	29.5	0.3%
A042	Hunting and Trapping	128	0.6	0.0%	127	0.9	0.0%
A051	Forestry Support Services	342	4.2	0.0%	331	11.6	0.1%
A052	Agriculture and Fishing Support Services	4,598	72.7	0.6%	4,344	59.5	0.6%
B	Mining	884	266.4	2.0%	773	96.9	0.9%
C11	Food Product Manufacturing	3,002	287.7	2.2%	2,807	286.4	2.7%
C12	Beverage and Tobacco Product Manufacturing	1,046	105.9	0.8%	934	117.5	1.1%
C13	Textile, Leather, Clothing and Footwear Manufacturing	1,375	29.7	0.2%	1,209	27.5	0.3%
C14	Wood Product Manufacturing	1,292	72.8	0.6%	1,200	51.8	0.5%
C15	Pulp, Paper and Converted Paper Product Manufacturing	130	42.6	0.3%	120	5.4	0.1%
C16	Printing	1,289	17.5	0.1%	1,153	16.1	0.2%
C17	Petroleum and Coal Product Manufacturing	50	1.8	0.0%	45	1.9	0.0%
C18	Basic Chemical and Chemical Product Manufacturing	892	82.9	0.6%	834	76.8	0.7%
C19	Polymer Product and Rubber Product Manufacturing	648	65.8	0.5%	567	55.8	0.5%
C20	Non-Metallic Mineral Product Manufacturing	751	58.0	0.4%	697	43.1	0.4%
C21	Primary Metal and Metal Product Manufacturing	286	30.2	0.2%	277	26.7	0.3%
C22	Fabricated Metal Product Manufacturing	2,300	107.8	0.8%	2,127	86.2	0.8%
C23	Transport Equipment Manufacturing	1,457	30.6	0.2%	1,304	21.9	0.2%
C24	Machinery and Equipment Manufacturing	4,559	171.9	1.3%	4,267	147.7	1.4%
C25	Furniture and Other Manufacturing	2,471	50.6	0.4%	2,278	53.5	0.5%
D	Electricity, Gas, Water and Waste Services	1,509	432.1	3.3%	1,405	129.1	1.2%
E	Construction	52,834	913.7	7.0%	51,437	839.2	7.9%
F	Wholesale Trade	18,904	975.3	7.5%	16,940	781.9	7.4%
G	Retail Trade	31,901	766.0	5.9%	29,376	741.9	7.0%
H	Accommodation and Food Services	20,485	211.7	1.6%	19,053	178.3	1.7%
I	Transport, Postal and Warehousing	11,302	432.2	3.3%	10,672	359.0	3.4%
J	Information Media and Telecommunications	6,960	264.8	2.0%	6,339	111.2	1.0%
K	Financial and Insurance Services	26,138	3,811.5	29.2%	22,877	2,766.5	26.1%
L	Rental, Hiring and Real Estate Services	62,657	1,144.1	8.8%	59,072	996.8	9.4%
M	Professional, Scientific and Technical Services	63,784	900.6	6.9%	59,528	947.6	8.9%
N	Administrative and Support Services	18,257	225.3	1.7%	16,983	188.4	1.8%
O	Public Administration and Safety	1,240	26.3	0.2%	1,139	20.8	0.2%
P	Education and Training	5,847	36.3	0.3%	5,645	31.9	0.3%
Q	Health Care and Social Assistance	13,173	215.9	1.7%	12,571	199.2	1.9%
R	Arts and Recreation Services	5,779	94.0	0.7%	5,421	58.9	0.6%
S	Other Services	16,860	115.4	0.9%	16,199	112.1	1.1%
	Unknown	10,379	424.2	3.3%	7,835	380.0	3.6%
	Total	419,184	13,037.6	100.0%	389,857	10,614.5	100.0%