



11 May 2023

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 April 2023. You requested the following:

Can IRD confirm the amount of tax paid by the 311 richest people in New Zealand in real dollar terms for the last 5 tax years and how this equates to the rest of the New Zealand PAYE Tax Payers?

The recently released high-wealth individuals research project report relates to 311 high-wealth families identified by Inland Revenue. These families are not necessarily the wealthiest families in New Zealand – there may be wealthy families in New Zealand Inland Revenue is not aware of. The report is available on Inland Revenue’s website: www.ird.govt.nz/about-us/who-we-are/organisation-structure/significant-enterprises/high-wealth-individuals-research-project.

The report provides the total amount paid in tax by this group in paragraph 12.16 of the report (page 91) and in figure 12.3 (page 92). The amount paid in personal income tax, company tax, trustee tax and GST for the cohort was as follows for each of the following years:

Year ending 31 March	2016 (\$M)	2017 (\$M)	2018 (\$M)	2019 (\$M)	2020 (\$M)	2021 (\$M)	Total (\$M)
Total excluding GST	\$436.4	\$400.3	\$407.3	\$521.5	\$510.6	\$764.2	\$3,040.3
Total including GST	\$450.9	\$414.8	\$421.8	\$536	\$525.1	\$778.8	\$3,127.4

The amount paid in personal income tax, company tax and trustee tax for this group was \$511 million in 2020. In the 2019/20 financial year total Crown revenue was \$84.5 billion, of which \$55.3 billion was direct tax.

In regards to how this equates to the taxable income distribution of individuals for the last 5 tax years, this information is publicly available on Inland Revenue’s website (www.ird.govt.nz/about-us/tax-statistics/revenue-refunds/income-distribution) and additionally in the 25 July 2022 OIA response for total revenue for individual income tax (www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-25-total-individual-income-tax-by-tax-rates.pdf). This part of your request is therefore refused under section 18(d) of the OIA, as the information is publicly available.

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 a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Felicity Barker
Project Director, Inland Revenue