



9 November 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 October 2023. You requested the following:

I seek clarification on what size an entity has to be (staff/turnover etc) to be classed as 'significant' vs individual. Does the individual group also contain tiny businesses (say an companies under \$180,000).

Inland Revenue's Customer and Compliance Services (CCS) group provides certainty and accuracy around complex and global tax compliance arrangements for a range of customers.

Businesses with a turnover over greater than \$30 million, or with 50 or more employees, are managed by Inland Revenue's Significant Enterprises segment in CCS. Further information on the customer base for Significant Enterprises can be found on our website: [Significant enterprises \(ird.govt.nz\)](https://www.ird.govt.nz/significant-enterprises).

Our Small & Medium Enterprises segment in CCS manages customers with 6-49 employees, or those that have a turnover of \$1 million or more. Businesses with less than 6 employees, or a GST turnover of less than \$1 million, are managed by our Micro Business segment. Individuals are mostly salary or wage earners and provisional taxpayers who are not in business and do not have family-related entitlements.

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

[Redacted signature]

Sarah Kiely
Segment Management Lead, Significant Enterprises