



04 October 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 September 2023. You requested the following:

Roughly what percentage of businesses that pay provisional tax in New Zealand do so using the new AIM method

The table below outlines the number of provisional taxpayers in New Zealand using the accounting income method (AIM) for the years ending 31 March 2022 and 31 March 2023.

Year	Number of taxpayers	Percentage of taxpayers
2022	1,248	0.44%
2023	1,959	0.77%

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 again for your request.

Yours sincerely

[Redacted signature]

Estelle Le Lievre
Domain Lead, Performance & Reporting