



5 October 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 September 2023. You requested the following:

1. *I'm curious to better understand all tax rates in New Zealand, please. I can see the following on your website:*
 - a. *Individuals and Unincorporated organisations are easy with 10.5%, 17.5%, 30%, 33%, 39%*
 - b. *Companies and Incorporated Societies are a flat 28% although it does say "Most companies" so what is excluded?*
 - c. *Māori authorities are a flat 17.5%. What criteria does a company or trust need to fulfil to become approved as a Māori authority*
 - d. *Trusts are a flat 33%*
 - e. *Charities pay 0% income tax, but it seems to get very complicated with Donees. Can you please help me understand the types and rates?*
 - f. *Have I missed any entity types from my list?*
2. *We are hearing media reports that the total tax rate has rapidly decreased. But I haven't seen any detailed figures or data sources in those articles, so can you please direct me to the data for total tax take for The Crown by month, broken down by tax type, e.g. GST, income tax, provisional tax. As many years as available, please.*
3. *Unpaid tax owing to the IRD by month. As many years as are available, please. This is obviously a great indicator of how the economy, and businesses especially, are going.*

1 b) Companies and Incorporated Societies

There can be a number of exclusions or variations to the flat rate of 28%. For example, if a company or incorporated society are:

- Eligible to be a Māori authority, or
- Elect to become a look-through company, or
- A registered charity and exempt from income tax, or
- Exempt from income tax or receives income that is fully/partly exempt under subpart CW of the Income Tax Act 2007.

You may also find the company income tax return guide for 2023 useful: [ir4gu-2023.pdf \(ird.govt.nz\)](https://www.ird.govt.nz/ir4gu-2023.pdf)

1 c) Māori Authorities

The eligibility criteria for a company or trust to become approved as a Māori authority is available on Inland Revenue's website: [Māori authority eligibility \(ird.govt.nz\)](https://www.ird.govt.nz/maori-authority-eligibility)

This part of your request is therefore refused under section 18(d) of the OIA, as this information is publicly available.

1 d) Trust tax rates

You have referred to trusts as having a tax rate of 33%. There was a Bill introduced to the House, the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Bill, which proposed an increase to the trustee rate to 39% from 1 April 2024.

Please also note that there are different types of trusts and in some cases, they may allocate income to beneficiaries to be tax at the beneficiary's own tax rate(s).

1 e) Charities and Donee Organisations

Tax Charities are exempt from income tax on non-business income under Section CW 41 of the Income Tax Act 2007.

Tax charities are also exempt from income tax on business income that has been applied to charitable purposes within New Zealand under section CW 42 of the Income Tax Act 2007. If a charity applies business income overseas, then that income is taxable in New Zealand. That tax rate will depend on what sort of entity they are (for example, trusts 33%, companies or incorporated societies 28%).

Donee organisations are not a separate category for income tax rate purposes. Being a donee organisation qualifies a donor to be able to claim:

- A donation tax credit for an individual person who donates money to the organisation or
- An income tax deduction for companies or Māori authorities who donate to it.

Donee organisations include registered charities, school boards of trustees, tertiary education institutions and other funds or organisations listed in section LD 3 of the Income Tax Act 2007.

More information can be found in Inland Revenue's tax guide for charities, donee organisations and other groups on Inland Revenue's website: [ir255-2023.pdf \(ird.govt.nz\)](#)

1 f) Tax rates for Entities

The basic tax rates for various types of entities are outlined in Schedule 1 of the Income Tax Act 2007. These can be found on the New Zealand Legislation website here: [Income Tax Act 2007 No 97 \(as at 24 August 2023\), Public Act Schedule 1 Basic tax rates: income tax, ESCT, RSCT, RWT, and attributed fringe benefits – New Zealand Legislation](#)

2) Tax take for the Crown

Crown Tax Revenue collected by tax type is published on the Treasury's website here: [Tax Outturn Data - May 2023 | The Treasury New Zealand](#)

This information is released with a lag, and the lags are longer at year-end which is why the June 2023 year end has not been published. The lag is to allow reporting agencies time to deal with June year-end audits.

The tax outturns for July, August and September 2023 will be released together in late October 2023.

This part of your request is therefore refused under section 18(d) of the OIA, as the information requested is or will soon be publicly available.

3) Unpaid tax owed to Inland Revenue

The table in the attached **Appendix A** provides the total tax debt owed to Inland Revenue by month for the period from 30 June 2010 to 31 August 2023.

Income tax and other tax categories have been grouped together for information sensitivity reasons, however income tax, on average, covers 95% of the tax debt in the grouped category.

The remaining 5% from other tax includes debt from smaller tax products including approved issuer levy, dividend withholding tax, fringe benefit tax, gaming machine duty, non-resident withholding tax, portfolio investment entity, resident withholding tax, residential land withholding tax and resident withholding tax on interest.

In 2020, as part of Inland Revenue's technology upgrade, we changed the way we report on debt. From April 2020, PAYE and KiwiSaver debt was incorporated into debt related to employer activities. This includes PAYE, KiwiSaver employer and employee contributions, employer superannuation contributions tax, student loan employer deductions and child support employer deductions. These combined amounts were moved into the employer activities product grouping.

The debt information for April 2013 was not able to be located. The data for this month has therefore been excluded and is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue and we do not believe it is held by another agency.

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 via: 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 via 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

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



Estelle Le Lievre
Domain Lead, Performance and Reporting

Appendix A

Total tax debt owed to Inland Revenue by month							
Year	Month	Income Tax & other tax (\$m)	GST (\$m)	PAYE and KiwiSaver (\$m)	Employer Activities (\$m)	Working for Families Tax Credits (\$m)	Total (\$m)
2010	Jun	2,231.3	1,809.4	546.8	-	238.3	4,825.8
	Jul	2,255.4	1,894.3	595.2	-	234.2	4,979.1
	Aug	2,181.3	1,796.2	592.2	-	235.2	4,804.9
	Sep	2,150.4	1,774.7	582.5	-	232.0	4,739.6
	Oct	2,136.9	1,792.5	605.7	-	231.9	4,767.0
	Nov	2,125.9	1,806.6	610.2	-	232.5	4,775.2
	Dec	2,095.4	1,839.8	617.9	-	227.6	4,780.7
2011	Jan	2,094.7	1,845.4	628.1	-	228.6	4,796.8
	Feb	2,217.0	1,856.8	635.9	-	273.5	4,983.2
	Mar	2,231.6	1,842.2	637.7	-	270.1	4,981.6
	Apr	3,547.2	1,867.6	649.7	-	281.9	6,346.4
	May	2,517.9	1,857.5	644.1	-	279.4	5,298.9
	Jun	2,284.4	1,908.5	642.4	-	275.1	5,110.4
	Jul	2,232.0	1,873.2	642.0	-	271.0	5,018.2
	Aug	2,224.6	1,892.0	643.5	-	270.8	5,030.9
	Sep	2,200.4	1,870.0	650.1	-	266.7	4,987.2
	Oct	2,202.5	1,883.7	653.5	-	266.2	5,005.9
	Nov	2,215.1	1,862.0	653.0	-	265.6	4,995.7
	Dec	2,198.2	1,936.4	660.9	-	263.8	5,059.3
2012	Jan	2,182.7	1,951.5	663.8	-	266.7	5,064.7
	Feb	2,344.9	1,928.0	663.0	-	308.6	5,244.5
	Mar	2,330.3	1,900.7	664.7	-	305.9	5,201.6
	Apr	3,740.4	1,899.1	666.5	-	325.9	6,631.9
	May	4,513.5	1,901.7	659.8	-	324.3	7,399.3
	Jun	2,363.0	1,947.2	663.7	-	320.8	5,294.7
	Jul	2,338.4	1,919.2	653.7	-	314.8	5,226.1
	Aug	2,364.0	1,890.4	642.8	-	313.2	5,210.4
	Sep	2,322.9	1,866.7	640.1	-	308.4	5,138.1
	Oct	2,280.3	1,860.2	632.5	-	308.5	5,081.5
	Nov	2,234.3	1,841.0	628.3	-	308.4	5,012.0
	Dec	2,267.8	1,863.0	622.7	-	307.6	5,061.1
2013	Jan	2,390.6	1,864.5	619.3	-	310.3	5,184.7
	Feb	2,409.9	1,848.4	617.9	-	357.0	5,233.2
	Mar	2,401.7	1,814.4	615.7	-	354.9	5,186.7
	Apr	-	-	-	-	-	-
	May	3,339.2	1,810.9	727.5	-	376.1	6,253.7
	Jun	2,487.3	1,873.9	609.3	-	371.8	5,342.3
	Jul	2,495.7	1,824.7	617.4	-	368.2	5,306.0
	Aug	2,514.7	1,816.2	620.1	-	365.3	5,316.3
	Sep	2,505.0	1,780.9	607.8	-	359.4	5,253.1

Total tax debt owed to Inland Revenue by month							
Year	Month	Income Tax & other tax (\$m)	GST (\$m)	PAYE and KiwiSaver (\$m)	Employer Activities (\$m)	Working for Families Tax Credits (\$m)	Total (\$m)
	Oct	2,480.2	1,799.5	609.6	-	359.3	5,248.6
	Nov	2,480.2	1,860.7	664.7	-	354.9	5,360.5
	Dec	2,458.1	1,800.7	647.9	-	355.3	5,262.0
2014	Jan	2,484.5	1,798.0	659.9	-	356.3	5,298.7
	Feb	2,623.0	1,816.8	670.9	-	401.3	5,512.0
	Mar	2,598.7	1,796.7	671.0	-	398.2	5,464.6
	Apr	3,845.2	1,705.6	606.1	-	419.5	6,576.4
	May	3,287.8	1,863.1	656.7	-	413.7	6,221.3
	Jun	2,641.4	1,775.5	647.2	-	406.6	5,470.7
	Jul	2,595.1	1,696.4	545.2	-	400.7	5,237.4
	Aug	2,628.6	1,785.0	588.9	-	396.2	5,398.7
	Sep	2,573.2	1,698.1	576.1	-	385.4	5,232.8
	Oct	2,526.2	1,618.2	530.6	-	379.9	5,054.9
	Nov	2,426.3	1,576.7	554.3	-	316.3	4,873.6
	Dec	2,412.5	1,536.6	505.4	-	313.4	4,767.9
2015	Jan	2,451.7	1,942.0	604.1	-	312.8	5,310.6
	Feb	2,635.7	1,553.0	555.7	-	349.2	5,093.6
	Mar	2,643.3	1,550.0	534.0	-	344.9	5,072.2
	Apr	4,399.9	1,493.5	503.1	-	359.8	6,756.3
	May	3,515.1	1,653.1	543.0	-	352.8	6,064.0
	Jun	2,768.9	1,527.5	521.8	-	334.8	5,153.0
	Jul	2,734.6	1,461.3	483.1	-	325.5	5,004.5
	Aug	2,833.5	1,471.2	524.5	-	322.1	5,151.3
	Sep	2,774.6	1,424.3	478.6	-	283.7	4,961.2
	Oct	2,762.1	1,516.1	542.8	-	275.7	5,096.7
	Nov	2,732.7	1,451.3	516.9	-	239.6	4,940.5
	Dec	2,706.0	1,408.1	466.9	-	223.1	4,804.1
2016	Jan	2,739.1	1,698.8	565.6	-	217.9	5,221.4
	Feb	2,863.0	1,457.5	562.0	-	250.9	5,133.4
	Mar	2,785.9	1,376.9	485.5	-	244.2	4,892.5
	Apr	3,501.0	1,396.9	534.0	-	271.3	5,703.2
	May	3,741.1	1,452.2	534.6	-	259.1	5,987.0
	Jun	2,632.1	1,369.5	453.8	-	224.6	4,680.0
	Jul	2,617.6	1,454.6	497.7	-	212.6	4,782.5
	Aug	2,597.9	1,362.5	458.6	-	204.8	4,623.8
	Sep	2,474.4	1,350.5	460.0	-	198.9	4,483.8
	Oct	2,416.8	1,345.0	512.0	-	195.9	4,469.7
	Nov	1,646.4	1,185.5	417.8	-	191.0	3,440.7
	Dec	1,601.5	1,078.8	377.4	-	188.3	3,246.0
2017	Jan	1,658.7	1,208.0	422.5	-	190.4	3,479.6
	Feb	1,814.0	959.5	465.6	-	226.5	3,465.6

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	Mar	1,595.7	948.4	327.4	-	220.8	3,092.3	
	Apr	3,232.6	939.5	388.5	-	246.9	4,807.5	
	May	2,591.6	938.4	334.5	-	239.3	4,103.8	
	Jun	1,636.1	825.6	336.2	-	193.4	2,991.3	
	Jul	1,573.9	887.0	405.6	-	186.4	3,052.9	
	Aug	1,532.3	883.3	334.0	-	176.7	2,926.3	
	Sep	1,531.8	883.7	371.5	-	169.2	2,956.2	
	Oct	1,517.2	870.0	345.0	-	160.3	2,892.5	
	Nov	1,510.8	893.8	316.1	-	157.2	2,877.9	
	Dec	1,546.8	925.7	371.0	-	103.7	2,947.2	
	2018	Jan	1,608.3	944.0	327.7	-	103.8	2,983.8
		Feb	1,649.6	980.8	339.3	-	127.0	3,096.7
Mar		1,686.3	953.4	374.0	-	124.3	3,138.0	
Apr		4,115.2	922.9	386.6	-	152.9	5,577.6	
May		3,490.1	841.2	326.8	-	145.9	4,804.0	
Jun		1,731.1	814.9	417.3	-	140.1	3,103.4	
Jul		1,735.5	929.0	398.8	-	134.9	3,198.2	
Aug		1,660.8	1,075.5	344.4	-	127.7	3,208.4	
Sep		1,644.0	1,060.0	402.4	-	119.8	3,226.2	
Oct		1,626.7	1,021.8	355.9	-	118.1	3,122.5	
Nov		1,541.4	1,104.4	358.4	-	113.5	3,117.7	
Dec		1,534.2	1,059.5	385.2	-	100.9	3,079.8	
2019	Jan	1,589.3	1,026.2	404.6	-	100.4	3,120.5	
	Feb	1,678.2	1,115.1	417.7	-	133.3	3,344.3	
	Mar	1,799.6	1,169.1	503.7	-	134.2	3,606.6	
	Apr	1,853.2	1,083.7	501.2	-	130.7	3,568.8	
	May	1,902.9	1,074.5	487.9	-	131.8	3,597.1	
	Jun	1,694.8	1,180.6	517.1	-	128.8	3,521.3	
	Jul	1,810.6	1,248.2	568.1	-	128.2	3,755.1	
	Aug	1,774.2	1,195.1	660.0	-	126.8	3,756.1	
	Sep	1,732.6	1,246.5	624.4	-	126.3	3,729.8	
	Oct	1,719.7	1,213.0	561.6	-	124.9	3,619.2	
	Nov	1,707.3	1,298.7	611.9	-	123.1	3,741.0	
	Dec	1,681.1	1,249.9	552.7	-	122.7	3,606.4	
2020	Jan	1,686.0	1,219.9	591.9	-	124.2	3,622.0	
	Feb	1,581.2	1,308.0	681.5	-	127.5	3,698.2	
	Mar	1,706.0	1,283.1	664.1	-	163.4	3,816.6	
	Apr	1,661.6	1,290.0	-	631.1	161.3	3,744.0	
	May	2,062.8	1,490.7	-	786.7	173.3	4,513.5	
	Jun	1,788.4	1,550.0	-	741.3	167.2	4,246.9	
	Jul	1,951.9	1,482.8	-	823.6	161.6	4,419.9	

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	Aug	1,862.6	1,446.9	-	850.4	159.0	4,318.9
	Sep	1,767.1	1,437.9	-	798.7	158.0	4,161.7
	Oct	1,776.5	1,422.8	-	839.1	156.5	4,194.9
	Nov	1,691.5	1,458.3	-	821.6	156.3	4,127.7
	Dec	1,592.8	1,437.0	-	810.1	154.6	3,994.5
2021	Jan	1,581.6	1,428.1	-	871.1	151.6	4,032.4
	Feb	1,605.8	1,442.5	-	865.6	159.4	4,073.3
	Mar	1,630.1	1,417.9	-	869.1	197.4	4,114.5
	Apr	1,730.8	1,449.4	-	883.8	197.8	4,261.8
	May	1,826.2	1,434.7	-	927.7	202.0	4,390.6
	Jun	1,742.7	1,523.0	-	919.6	198.5	4,383.8
	Jul	1,742.1	1,506.6	-	958.3	194.7	4,401.7
	Aug	1,715.6	1,531.9	-	987.3	193.8	4,428.6
	Sep	1,680.1	1,598.0	-	1,031.2	193.2	4,502.5
	Oct	1,694.0	1,588.3	-	1,047.0	192.9	4,522.2
	Nov	1,678.2	1,583.8	-	1,047.7	191.7	4,501.4
	Dec	1,664.7	1,659.7	-	1,028.8	191.1	4,544.3
2022	Jan	1,620.4	1,630.1	-	971.3	190.1	4,411.9
	Feb	1,663.7	1,673.8	-	921.0	200.6	4,459.1
	Mar	1,700.9	1,699.1	-	806.1	234.6	4,440.7
	Apr	1,855.2	1,708.8	-	824.2	249.1	4,637.3
	May	2,086.7	1,699.8	-	824.9	255.4	4,866.8
	Jun	1,948.4	1,824.5	-	822.3	250.8	4,846.0
	Jul	1,909.5	1,817.1	-	809.8	247.6	4,784.0
	Aug	1,876.1	1,824.4	-	817.8	245.5	4,763.8
	Sep	1,826.6	1,819.5	-	808.3	244.9	4,699.3
	Oct	1,808.3	1,810.1	-	826.7	243.7	4,688.8
	Nov	1,788.3	1,887.6	-	820.5	239.4	4,735.8
	Dec	1,776.8	1,916.0	-	838.6	236.4	4,767.8
2023	Jan	1,765.0	1,905.3	-	858.7	235.9	4,764.9
	Feb	1,812.4	1,995.8	-	902.6	197.5	4,908.3
	Mar	1,819.2	1,905.7	-	916.7	191.9	4,833.5
	Apr	2,078.8	2,031.4	-	972.7	246.6	5,329.5
	May	2,409.1	2,064.0	-	1,011.0	251.9	5,736.0
	Jun	2,297.2	2,239.8	-	1,015.9	245.6	5,798.5
	Jul	2,275.3	2,270.7	-	1,049.0	241.1	5,836.1
	Aug	2,227.2	2,318.9	-	1,080.0	237.8	5,863.9