



22 April 2022



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 March 2022. You requested:

Could you please advise how many companies file GST on a "payments basis" in New Zealand every year?

On 5 April 2022, we asked for clarification on how many years you would like the data for. You revised your request to include the following:

The last 12-month period is fine but if it is a relatively straightforward process of obtaining the last five years that would be useful.

The first table in the Appendix shows the number of companies who file GST on a payments basis as at 1 April each year. I have also included columns showing companies who file on any other basis, the total number of companies that file, and the percentage of companies that are filing on a payments basis.

The second table in the Appendix shows the same information however, this is a snapshot of all GST registered entities (including companies) for your reference.

Publishing of OIA responses

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. If the response to this request is published, your personal details and any information that would identify you will be removed before publication.

Thank you again for your request.

Yours sincerely



Estelle Le Lievre
Domain Lead, Performance and Reporting

Appendix**Table one: GST Accounting Basis - Number of Companies**

Year (as of 1 April)	Payments Basis (Thousands)	Other Basis (Thousands)	Total (Thousands)	% Payments Basis
2018	245	69	314	78.0
2019	271	75	347	78.3
2020	292	81	373	78.2
2021	301	84	385	78.2
2022	314	87	401	78.3

Table two: GST Accounting Basis – number of all GST registered entities (including companies)

Year (as at 1 April)	Payments Basis (Thousands)	Other Basis (Thousands)	Total (Thousands)	% Payments Basis
2018	442	104	546	81.0
2019	481	112	593	81.2
2020	509	120	629	80.9
2021	517	124	641	80.6
2022	531	130	661	80.4