Inland Revenue
Te Tari Taake

4 April 2025

Dear

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 March 2025. You request is outlined in **Appendix A.**

On 13 March 2025, you clarified your request to confirm that you are requesting for the percentage of taxpayers that paid their provisional tax late during the 2023 tax year and not the 2024 tax year.

Information being released

The information you have requested is provided in **Appendix B,** with the following caveats:

- The data is accurate as of 1 April 2025,
- The tax pooling information includes any customer who had a tax pooling indicator for the tax year ending 31 March 2023,
- The provisional tax method shows the method used by the customer for the tax year ending 31 March 2024,
- All RIT is shown in $m, and
- The payment information is for payments made to provisional tax for 2023.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

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Thank you again for your request.

Yours sincerely

Teressa Dillon
Domain Lead – Performance and Reporting

Appendix A – Original Request

Provisional tax & taxpayer data

- *The total count of taxpayers that were liable to pay over $5,000 in Residual Income Tax based on their 2023 income tax returns.*
- *The percentage of provisional tax taxpayers that paid their provisional tax late during the 2023 income year.*

We would like the data in the following formats:

1. *Summary format: just the totals (counts and %) per income year.*
2. *Detailed format: broken down per income year and by the following criterion:*
   - *Balance date*
   - *Terminal tax date (extension of time)*
   - *Income tax method e.g., Standard uplift/Estimate etc.*
   - *ANZSIC industry code/name (top level ANZSIC code, Division, is sufficient)*
   - *Total amount of Residual Income Tax they were liable to pay, delineated by bands according to the following break points: < $60,000, $60,000 - $100,000, $100,000 - $250,000, $250,000 - $500,000, $500,000 - $1,000,000, $1,000,000 or more*
   - *Percentage of taxpayers that paid late for each provisional tax instalment number e.g., a percentage of March balance date taxpayers that paid late for instalment 1, 2 etc.*
   - *Percentage of taxpayers that have a tax pooling indicator noted on their record*

Appendix B

Table 1

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by method

Method	Customers	Tax pooled	RIT ($m)
AIM	1,444	83	73.5
EST	48,434	4,089	2,572.0
RATIO	1,067	101	50.2
STD	347,850	55,821	22,412.5
Total	**398,795**	**60,094**	**25,108.2**

Table 2

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by balance date

Method	Customers	RIT ($m)
January	142	72.34
February	270	44.30
March	361,971	15,387.52
April	168	24.98
May	16,232	781.98
June	15,890	4,032.40
July	480	79.44
August	213	70.80
September	430	2,166.14
October	191	64.04
November	84	25.57
December	2,724	2,358.72
Total	**398,795**	**25,108.23**

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Table 3

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by extension of time

EOT Reason	Customers	RIT ($m)
Agent	364,545	24,247.3
Customer	1,125	33.5
None	33,125	827.4
Total	**398,795**	**25,108.2**

Table 4

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by RIT bracket

RIT Group	Customers	Tax Pooled	RIT ($m)
Under 60k	349,799	39,825	6,532.4
60k – 100k	20,330	6,558	1,564.5
100k – 250k	18,365	7,867	2,812.6
250k – 500k	5,821	2,978	2,001.8
500k – 1m	2,480	1,444	1,705.3
>1m	2,000	1,442	10,491.5
Total	**398,795**	**60,094**	**25,108.2**

Table 5

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by industry

Industry description	Customers	RIT ($m)
Accommodation and Food Services	8,176	382.2
Administrative and Support Services	12,755	415.6
Agriculture, Forestry and Fishing	37,504	1,593.8
Arts and Recreation Services	4,644	225.2
Construction	39,080	2,103.1

Taxpayers liable to pay more than $5,000 in residual income tax for the 2023 income tax year, by industry

Industry description	Customers	RIT ($m)
Education and Training	4,338	97.1
Electricity, Gas, Water and Waste Services	675	659.3
Financial and Insurance Services	10,285	4,409.2
Health Care and Social Assistance	18,733	906.3
Information Media and Telecommunications	3,548	410.1
Manufacturing	11,533	1,885.4
Mining	378	272.4
Other Services	11,363	338.5
Professional, Scientific and Technical Services	47,667	2,624.3
Public Administration and Safety	899	48.8
Rental, Hiring and Real Estate Services	44,897	2,274.4
Retail Trade	11,871	1,221.0
Transport, Postal and Warehousing	8,314	677.9
Unknown	115,379	2,962.1
Wholesale Trade	6,756	1,601.5
Total	**398,795**	**25,108.2**

Table 6

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by filing method

Method	Paid on time	Paid late	Grand total	Percentage paid late
AIM	8,468	1,502	9,970	15.1%
EST	20,218	10,666	30,884	34.5%
RATIO	4,975	482	5,457	8.8%
STD	460,252	120,040	580,292	20.7%
Total	**493,913**	**132,690**	**626,603**	**21.2%**

Table 7

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by balance date

Month	Paid on time	Paid late	Grand total	Percentage paid late
January	250	18	268	6.7%
February	639	47	686	6.9%
March	433,220	124,718	557,938	22.4%
April	251	24	275	8.7%
May	27,103	4,148	31,251	13.3%
June	25,670	2,857	28,527	10.0%
July	862	93	955	9.7%
August	400	44	444	9.9%
September	786	74	860	8.6%
October	326	55	381	14.4%
November	169	11	180	6.1%
December	4,237	601	4,838	12.4%
Total	**493,913**	**132,690**	**626,603**	**21.2%**

Table 8

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by tax pooling

Tax pooling	Paid on time	Paid late	Grand total	Percentage paid late
Yes	94,066	22,787	116,853	19.5%
No	399,847	109,903	509,750	21.6%
Total	**493,913**	**132,690**	**626,603**	**21.2%**

Table 9

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by provisional payments

Customers	Paid on time	Paid late	Grand total	Percentage paid late
Instalment 1	145,377	35,852	181,229	19.8%
Instalment 2	143,851	39,750	183,601	21.7%
Instalment 3	189,318	54,603	243,921	22.4%
Other	15,637	2,485	17,852	13.9%
Total	**493,913**	**132,690**	**626,603**	**21.2%**

Note: 'Other' includes provisional tax payments made through Ratio or AIM methods.

Table 10

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by provisional group

Provisional Group	Paid on time	Paid late	Grand total	Percentage paid late
Under 5k	7,716	3,225	10,941	29.5%
5k – 60k	412,478	120,281	532,759	22.6%
60k – 100k	30,014	4,417	34,431	12.8%
100k – 250k	27,816	3,448	31,264	11.0%
250k – 500k	8,918	794	9,712	8.2%
500k – 1m	3,818	278	4,096	6.8%
>1m	3,153	247	3,400	7.3%
Total	**493,913**	**132,690**	**626,603**	**21.2%**

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Table 11

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by BIC code			
Industry description	**Paid on time**	**Paid late**	**Grand total**	**Percentage paid late**
Accommodation and Food Services	8,163	2,780	10,943	25.4%
Administrative and Support Services	13,548	4,485	18,033	24.9%
Agriculture, Forestry and Fishing	54,333	8,932	63,265	14.1%
Arts and Recreation Services	4,500	1,534	6,034	25.4%
Construction	43,990	17,778	61,768	28.8%
Education and Training	4,201	1,402	5,603	25.0%
Electricity, Gas, Water and Waste Services	930	217	1,147	18.9%
Financial and Insurance Services	14,203	2,595	16,798	15.4%
Health Care and Social Assistance	25,822	5,306	31,128	17.0%
Information Media and Telecommunications	3,251	1,192	4,443	26.8%
Manufacturing	16,113	3,810	19,923	19.1%
Mining	471	83	554	15.0%
Other Services	12,925	4,775	17,700	27.0%
Professional, Scientific and Technical Services	57,799	13,800	71,599	19.3%
Public Administration and Safety	962	313	1,275	24.5%
Rental, Hiring and Real Estate Services	61,179	11,119	72,298	15.4%
Retail Trade	16,184	4,201	20,385	20.6%
Transport, Postal and Warehousing	7,515	4,387	11,902	36.9%

Provisional taxpayers that paid their provisional tax late during the 2023 income tax year, by BIC code

Industry description	Paid on time	Paid late	Grand total	Percentage paid late
Unknown	137,242	41,880	179,122	23.4%
Wholesale Trade	10,582	2,101	12,683	16.6%
Grand Total	**493,913**	**132,690**	**626,603**	**21.2%**