



21 April 2026

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 March 2026. You requested the following:

I am seeking data for the 2019/20 to 2023/24 tax years for the following ANZSIC 2006 groupings. I am happy for these to be aggregated at the 3-digit or 4-digit level where necessary to maintain taxpayer confidentiality:

- *Forestry & Support: A0301, A0302, A0510*
- *Nurseries: A0111, A0112, A0113*
- *Sawmilling & Wood Products: C1411, C1413, C1492, C1493, C1494, C1499*
- *Pulp & Paper: C1510, C1522, C1524, C1529*
- *Related Manufacturing: C1899*

Specific Variables Requested:

- *The count of firms claiming RDTI per industry group.*
- *Total RDTI eligible expenditure within these groups.*
- *Any available benchmarks for total business operating expenditure within these specific codes to assist in determining R&D intensity.*

I understand that IRD publishes a high-level list of RDTI recipients, but the industry-specific granularity I need for my research is not currently available in those public releases.

Information being refused

For the industries and years you requested, the number of RDTI claimants within the specified ANZSIC groupings is very small. Releasing information at the requested level of detail, or further breaking it down by income year, would significantly increase the risk of identifying individual entities, particularly when combined with other publicly available information.

This information cannot be broken down by the requested industry codes or by year, as doing so would increase the risk of being able to identify an entity. This would be contrary to Inland Revenue's confidentiality obligations under section 18(1) of the Tax Administration Act 1994 (TAA).

Accordingly, your request for the following is refused under section 18(c)(i) of the OIA, as making this information available would be contrary to section 18(1) of the TAA:

- RDTI claimant counts by individual ANZSIC code,
- RDTI expenditure by individual ANZSIC code,
- Total RDTI expenditure by banded ANZSIC codes, and
- Year-by-year breakdowns of this information.

Inland Revenue does not hold business operating expenditure benchmarks to assist in determining R&D intensity. This part of your request is therefore also refused under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist.

Information being released

Inland Revenue can release aggregated RDTI data across the following combined industry groupings, while protecting taxpayer confidentiality:

- Forestry & Support
- Nurseries
- Sawmilling & Wood Products
- Pulp & Paper
- Related Manufacturing

For these combined industries, we are releasing the banded number of RDTI customers for the 2020 – 2024 years in Table 1 below. This level of aggregation and banding has been applied to ensure that individual businesses cannot be identified.

Table 1

RDTI Customers Associated with Specified Industry Codes					
Financial Year	2020	2021	2022	2023	2024
Forestry & Support, Nurseries, Sawmilling & Wood Products, Pulp & Paper, Related Manufacturing*	<10	<10	<10	<20	<20

* Includes business industry codes: A0301, A0302, A0510, A0111, A0112, A0113, C1411, C1413, C1492, C1493, C1494, C1499, C1510, C1522, C1524, C1529, C1899

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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.

Thank you again for your request.

Yours sincerely



Tony Morris

Customer Segment Leader, Significant Enterprises Customer Segment