



24 April 2026

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 April 2026. You requested the following:

Pursuant to the Official Information Act 1982 (OIA), we request the following information held by the Department of Inland Revenue (IRD) relating to online gambling for the period 1 January 2020 to date in the following categories:

- 1. A list of the gambling operators who are registered for and have paid GST in relation to the supply of online gambling to New Zealand residents, and the amounts of GST paid by each such operator by tax year.*
- 2. A list of the gambling operators who are registered for and have paid offshore gambling duty in relation to the supply of online gambling to New Zealand residents, and the amounts of such duty paid by each such operator by tax year from 1 July 2024.*
- 3. A list of the gambling operators who supply of online gambling to New Zealand residents who are not registered for GST but that the IRD believes are or may be liable to pay GST and/or offshore gambling duty.*

Items 1 and 2

Information related to gambling operators who are registered for and have paid GST is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) as it directly identifies an entity. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA. As such, your request for this information is refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment.

However, I can provide aggregate data on the GST and Offshore Gambling Duty (OGD) collected from these operators for the periods 1 July 2024 – 30 June 2025 and 1 July 2025 – 21 April 2026. The following aggregate data includes both active and closed entities.

Table 1: GST paid on Online Gambling services to NZ residents – totals by tax year

Financial year	Period	Total GST paid (NZD)
2024/25	1 July 2024 – 30 June 2025	\$73,408,303.41

Financial year	Period	Total GST paid (NZD)
2025/26 (Partial)	1 July 2025 – 21 April 2026	\$45,828,660.70
Total		\$119,236,964.11

Table 2: OGD paid on Online Gambling services to NZ residents – totals by tax year

Financial year	Period	Total OGD paid (NZD)
2024/25	1 July 2024 – 30 June 2025	\$62,746,621.07
2025/26 (Partial)	1 July 2025 – 21 April 2026	\$42,023,597.51
Total		\$104,770,218.58

From 1 July 2024 a 12% offshore gambling duty was introduced and applies to offshore gambling operators. More information about Offshore Gambling Duty can be found at the following link www.ird.govt.nz/duties/offshore-gambling-duty or by searching for 'Offshore Gambling Duty' on Inland Revenue's website www.ird.govt.nz.

Item 3

Your request for a list of gambling operators who supply of online gambling to New Zealand residents who are not registered for GST but IRD believes are or may be liable to pay GST and/or offshore gambling duty 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 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



Matthew Prince

Segment Management Lead – Significant Enterprises