



2 February 2026

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 January 2026. You requested the following:

I seek the following information relating to Māori-owned and Māori-affiliated businesses in the sheep and beef farming sector:

1. Māori Business Counts

*For each year from **1990 to the most recent available year**:*

- a. The number of **Māori-owned or Māori-affiliated businesses** operating in **sheep farming, beef cattle farming, and sheep & beef combined**.*
- b. Definitions used by IRD to classify a business as Māori-owned or Māori-affiliated (e.g., ownership threshold percentages, legal structure criteria).*

2. Livestock Numbers

*For each year from **1990 to the most recent available year**:*

- a. Total **number of sheep** owned by those Māori-owned or Māori-affiliated businesses.*
- b. Total **number of beef cattle** owned by those Māori-owned or Māori-affiliated businesses.*

3. Notes on Data Limitations

Where exact figures are unavailable, please provide:

- a. The closest available estimates and explanation of methodology,*
- b. Any relevant statistics from other agencies (e.g., Stats NZ, MPI),*
- c. Known gaps in the data and how classifications may have changed over time.*

If this request is too broad or if the information is held by another department (e.g., Stats NZ, MPI), please advise me on where to direct it or provide what is available.

On 27 January 2026 I transferred question 1a and question 2 in full to Stats NZ, and on 28 January 2026 I transferred question 1 and 2 in full to the Ministry for Primary Industries (MPI) as Inland Revenue does not hold this information.

I also advised that Inland Revenue does not hold data on other structures of Māori-owned businesses, as ethnicity information on ownership of businesses is not held by Inland Revenue, but that we can provide you a count of reported Māori Authorities whose main activity is identified as a form of sheep, or beef, or sheep/beef farming.

On 28 January 2026 you advised that you would like to receive the information Inland Revenue holds regarding reported Māori Authorities whose main activity is identified as a form of sheep, or beef, or sheep/beef farming.

Information being released

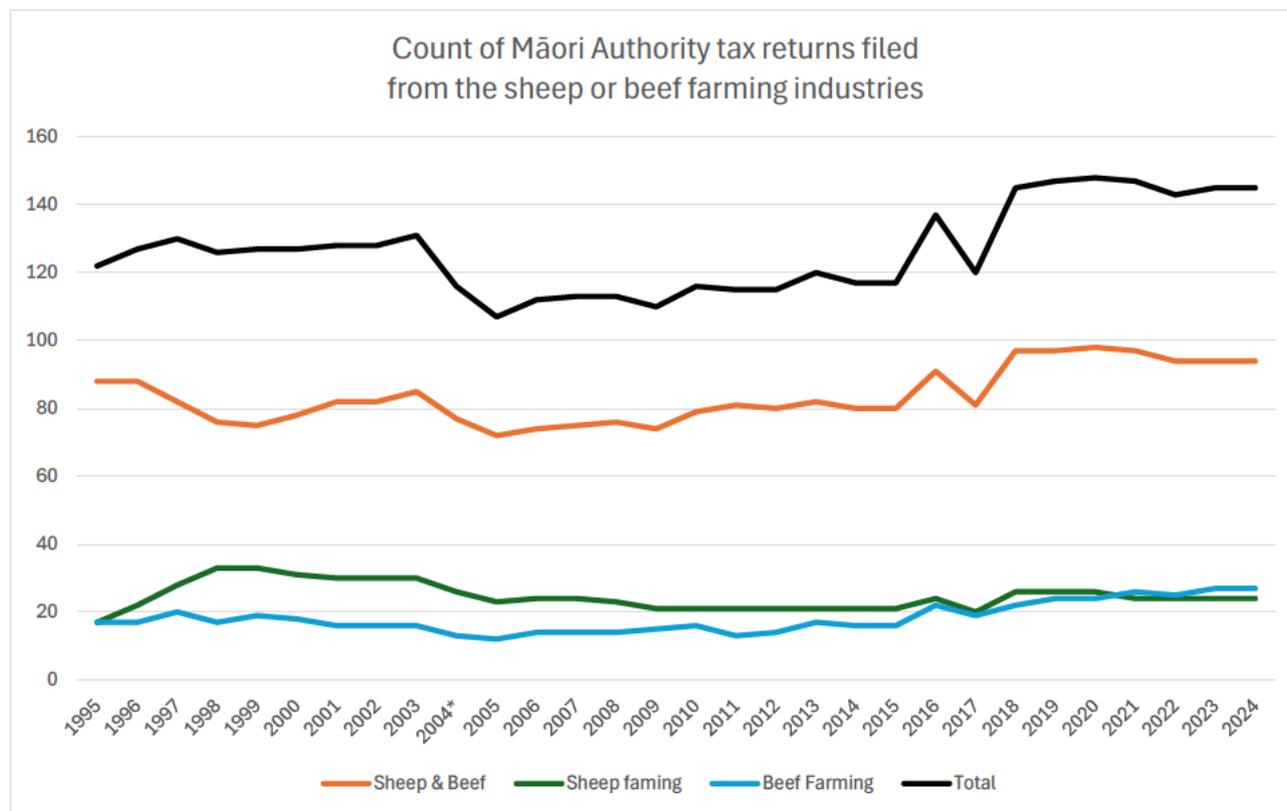
The count of Māori Authorities tax returns where the Māori Authority's main activity is identified as a form of sheep, or beef, or sheep/beef farming for the tax years ending 31 March 1995 through to 31 March 2024 is provided in the below table. Please note that this is counting filed tax returns, not registrations. The industry information is the active industry code for main business activity extracted at the time the relevant tax return was filed. The five digit Business Identifier Codes for sheep farming were 0124 or more recently A0141, for beef farming the codes were 0125 or A0142, and for combined sheep and beef farming the codes were 0123 or A0144.

There was significant tax reform of Māori Authorities in 2003 which took effect in the 2005 tax year. Among other things, this reform clarified and tightened the definition of Māori Authority including a requirement to elect into the regime rather than being automatically classified. The volume of entities using this structure declined over this period, with 2004 likely also reflecting the resulting transition.

Count of Māori Authorities filing tax returns where the major industry of the entity has been disclosed as sheep or beef farming.

Year	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Sheep & Beef	88	88	82	76	75	78	82	82	85	77
Sheep farming	17	22	28	33	33	31	30	30	30	26
Beef Farming	17	17	20	17	19	18	16	16	16	13
Total	122	127	130	126	127	127	128	128	131	116
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sheep & Beef	72	74	75	76	74	79	81	80	82	80
Sheep farming	23	24	24	23	21	21	21	21	21	21
Beef Farming	12	14	14	14	15	16	13	14	17	16
Total	107	112	113	113	110	116	115	115	120	117
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sheep & Beef	80	91	81	97	97	98	97	94	94	94
Sheep farming	21	24	20	26	26	26	24	24	24	24
Beef Farming	16	22	19	22	24	24	26	25	27	27
Total	117	137	120	145	147	148	147	143	145	145

For your convenience, I have collated this data into a chart to make it easier to see the trends. The structural break after the 2003 tax reform can also be seen here.



Information refused

I am unable to provide the count of Māori Authorities tax returns where the Māori Authority’s main activity is identified as a form of sheep, or beef, or sheep/beef farming for the tax years 1990 – 1994, as this information is not held by Inland Revenue. This part of your request is refused under section 18(g) of the OIA, as the information is not held and I have no grounds for believing that the information 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



Sandra Watson

Policy Lead – Forecasting and Analysis