



11 February 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 January 2026. You requested the following:

[REDACTED] I wonder if Inland Revenue might have any data to show whether the industry has been expanding/shrinking/staying the same over the past 10 years (2015-2025)? And specifically, by how much?

From my understanding these businesses are registered with Inland Revenue under the following BIC Codes: C113210, C113220, F360320, and H451235.

On 14 January 2026, you clarified your request to:

The data I'm keen to get include the following:

- Ice cream outlets (scoop stores)
- Ice cream manufacturers (factories). However I do understand some scoop stores manufacture onsite.
- Ice cream vans
- Orchids that sell real fruit ice creams

These are all the places that I can think of, but I understand there could be more. I'd really appreciate it if I can get the OIA response as early as possible, and if it's available or easily doable, I'm keen to get separate data for each category.

My query does not include supermarkets and dairies that sell pre-packaged ice creams.

Information being released

We are providing the total counts for customers associated with the four Business Industry Codes (BICs) you supplied (C113210 – Ice cream manufacturing; C113220 – Water or fruit ices manufacturing; F360320 – Ice-cream wholesaling; H451235 – Ice cream retailing). These figures include both individual and non-individual customers that were active as at 30 June each year. Please note that the distribution of these totals across the four BICs uses the 2015–2025 average proportion splits.

Breaking the total figures down by each of the BICs would risk disclosing information about identifiable customers. At the more detailed level, some of the BIC categories have very small customer counts, and releasing these figures, either individually or in combination with other publicly available information, could allow specific businesses to be identified. Inland Revenue must protect taxpayer confidentiality under section 18 of the Tax Administration Act 1994, and we therefore cannot provide

a more granular breakdown. For this reason, we have supplied only the aggregated totals across the four BICs you specified.

Customers Associated with Ice Cream Industry

Financial Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Ice cream manufacturing, retailing and wholesaling*	626	643	577	620	661	725	755	758	789	804	845

* Includes 4 business industry codes C113210, C113220, F360320, H451235

Average Proportion Splits Across 2015–2025

Business industry description	Percentage
Ice cream manufacturing	13%
Ice cream retailing	80%
Ice-cream wholesaling	5%
Water ices or fruit ices, frozen, manufacturing	2%

Please note the following limitations with this data:

- Customers self-select BICs, and they may not have been updated if their businesses have changed or are no longer operating,
- There may be other BICs that ice-cream stores may use; the entire population of businesses involved in the ice-cream industry may not be represented by those using these codes, and
- We are also unable to determine business type using names, regions, or similar attributes, as these do not reliably indicate whether an entity is an ice cream outlet, manufacturer, van, or orchard that sells real fruit ice creams.

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



Teresa Dillion

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