

10 July 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 June 2025. You requested the following information:

GST, PAYE and Income Tax for the farming industry, in respect of each of the past 20 years starting from the most recent tax year that data is available for.

On 26 June 2025, we advised you that your request would require substantial collation and might need to be refused under section 18(f) of the OIA on this basis. On 27 June 2025, you narrowed the scope of your request to be for data for the past five years.

Information being released

The information you have requested, covering the period from 1 April 2020 to 31 March 2025, is detailed below. Please note that income tax returns for the 2024-25 tax year ending 31 March 2025 are still being processed, and the figures provided are a progress total. Tax figures have been rounded to the nearest \$1 million.

Coverage and approach

The GST information provided in Table 2 covers Net Inland Revenue GST only and does not include GST collected on imports by the New Zealand Customs Service. Please also note that exports are zero-rated for GST.

PAYE information provided in Table 2 is paid by employers on behalf of employees. The amounts provided include ACC earner premium, also collected on behalf of employees. PAYE is a withholding tax, and amounts withheld are not necessarily final for an employee. The information supplied does not include any square-up activity for employees, as the latter also includes their other earnings which are out of scope for this request.

Describing income tax on net profits by industry is complex, as the nature of income and the corresponding tax payable can vary significantly depending on how it flows through different entities. For example, a partnership might be identifiable as being in the farming sector, but the tax is paid at the partner (not partnership) level, and the partners themselves may not have been asked to disclose their sector. The approach taken for the income tax information provided in Table 2 is to compile the information at the level of the business entity in their annual income tax return, and use estimates based on average tax rates where there are flow throughs to

shareholders or underlying owners. Entitles included here are companies, partnerships, trusts, Māori authorities, look through companies, and self-employed people.

For companies and Māori authorities, the income tax on net profits figure in Table 2 is residual income tax as declared on an IR4 or IR8 tax return. For trusts, the figure is calculated as net trading income allocated to beneficiaries or trustees, multiplied by average beneficiary or trustee rates. For partnerships and look-through companies, the income tax figure is calculated as the income after expenses multiplied by average tax rates for individuals who received partnership or look-through company income. This average is calculated as if these income streams were the last dollar earned. For individuals, self-employment income and/or shareholder salaries were taxed as if these income streams were the last dollar earned for the person.

Industry classification

Classification of a taxpayer into industries has been done using the industry classification (ANZSIC) data held by Inland Revenue. This data does not necessarily reflect the current industry for the taxpayer as it is not regularly updated. For example, an individual may have a “dairy farmer” industry classification but be retired or no longer working in that field. Coverage of industry codes is also incomplete. For context, Table 2 also lists amounts where an industry code is held but is attributable to other non-farming industries and amounts where an industry code is not available (disclosed as “unknown”).

The level 3 ANZSIC codes for Agriculture have been interpreted as farming for the purposes of responding to your request. These codes are:

Table 1: Level 3 ANZSIC Industry codes for Agriculture

ANZSIC Level 3	Description
A011	Nursery and floriculture production
A012	Mushroom and vegetable growing
A013	Fruit and tree nut growing
A014	Grain, sheep and beef cattle farming
A015	Other crop growing
A016	Dairy cattle farming
A017	Poultry farming
A018	Deer breeding, farming
A019	Other livestock farming

Table 2 below shows tax information for 2020-21 to 2024-25 tax years, including net Inland Revenue GST (excluding customs GST), PAYE (including earner premium) paid on behalf of employees, and income tax on net profits as described on the preceding page.

Table 2: GST, PAYE and Income Tax for the Farming Industry, 1 April 2020 - 31 March 2025

	2020-21	2021-22	2022-23	2023-24	2024-25 (progress total)
Net Inland Revenue GST (\$M)					
Agriculture	1,348	1,594	1,342	1,365	1,840
Other industries	21,651	22,371	22,866	26,066	26,022
Unknown	694	744	778	760	579
Total	23,693	24,709	24,986	28,191	28,441
PAYE on behalf of employees (\$M)					
Agriculture	725	808	880	1,042	943
Other industries	33,036	38,827	42,362	46,659	47,445
Unknown	3,480	3,591	3,999	4,475	4,784
Total	37,241	43,226	47,241	52,176	53,172
Income tax on profits (\$M)					
Agriculture	1,449	2,063	1,390	1,118	35
Other industries	22,040	24,393	23,521	23,140	2,706
Unknown	330	364	310	323	66
Total	23,819	26,820	25,221	24,581	2,807
Sum of the above tax types (\$M)					
Agriculture	3,522	4,465	3,612	3,525	2,818
Other industries	76,727	85,591	88,749	95,865	76,173
Unknown	4,504	4,699	5,087	5,558	5,429
Total	84,753	94,755	97,448	104,948	84,420

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

Yours sincerely



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