



6 March 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 February 2025. You requested the following:

An OIA request is required for company tax information by industry and ownership. Company should be taken to be IR 4 taxpayers only (i.e. excluding unit trusts, PIEs, KiwiSaver and superannuation funds.)

I request company tax data for the 2022, 2023 and 2024 (acknowledging that not all tax returns will have been filed) tax years by industry code and by foreign ownership.

I understand that confidentiality of taxpayer data may prevent disclosure of data for a given category. Assuming this can be resolved through aggregating industry categories, a general category which accumulates that data would be useful.

I also understand that data on foreign ownership may not be held for all companies so the data may be a minimum.

Information being released

Information on company tax and industry classification is provided in **Tables 1, 2 and 3** in the Appendix and explained in the following sections. This information was extracted from Inland Revenue systems on 26 February 2025. Because your request is focussed on company tax, the information provided does not include other entities such as trusts, partnerships, or self-employed.

Industry Classification

Classification of a taxpayer into industries has been done using the Australian and New Zealand Standard Industrial Classification (ANZSIC) data held by Inland Revenue. Please note that this data is incomplete and may not reflect the current industry for taxpayers that have not updated their information with Inland Revenue. There also may be taxpayers for whom no industry code information is held. One caution is that the industry information may reflect corporate grouping in which case it does not necessarily show the industry of the underlying members.

Company tax by industry

The attached **Table 1** displays information on company tax by industry. These figures are residual income tax as declared on an IR4 company tax return. Residual income tax is tax payable by the company directly and is net of any withholding tax credits from any income

streams on which the tax has already been paid. Please note that tax returns for the 2023-24 tax year ending 31 March 2024 are not due until 31 March 2025 for taxpayers with an extension of time to file. As some returns for this income year have not yet been received or processed, the figures provided are a progress total. Figures are rounded to the nearest \$0.1m and may not sum to the total due to this rounding.

Number of company taxpayers by industry

The attached **Table 2** provides information on the total number of taxpayers who are structured as a company, and who filed an IR4 company tax return in each industry, not including other entities such as trusts, partnerships or the self-employed. These figures include nil returns and taxpayers with no taxable income due to losses. Counts of company taxpayers who have taxable income greater than zero dollars are displayed in the attached **Table 3**.

Counts are rounded to the nearest 10 and may not sum to the total due to this rounding. The 2023-24 figures are progress totals with data extracted on 26 February 2025.

Information being refused

Your request for information relating to company tax information by ownership is refused under section 18(g) of the OIA, as ownership information for most enterprises is not held by Inland Revenue, and I have no grounds for believing that the information is held by another department.

Right of review

If you disagree with my decision to refuse an aspect of your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz. If you choose to have an internal review, you can still ask the Ombudsman for a review.

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.

Yours sincerely



Sandra Watson

Policy Lead, Forecasting and Analysis

Table 1: Company tax by industry

Industry Code	Industry	2021-22	2022-23	2023-24
		(\$m)	(\$m)	Progress total (\$m)
A	Agriculture, Forestry and Fishing	1,249.4	848.2	459.3
B	Mining	300.7	266.9	130.5
C	Manufacturing	1,805.9	1,753.1	799.0
D	Electricity, Gas, Water and Waste Services	560.1	654.0	48.4
E	Construction	1,445.3	1,615.3	1,086.2
F	Wholesale Trade	1,817.0	1,543.0	765.4
G	Retail Trade	1,445.8	1,093.7	489.1
H	Accommodation and Food Services	237.1	290.3	147.4
I	Transport, Postal and Warehousing	490.0	580.3	248.2
J	Information Media and Telecommunications	349.4	282.3	45.8
K	Financial and Insurance Services	4,507.5	4,090.8	506.8
L	Rental, Hiring and Real Estate Services	1,651.2	1,401.7	813.3
M	Professional, Scientific and Technical Services	1,372.6	1,225.1	751.4
N	Administrative and Support Services	235.7	238.5	158.5
O	Public Administration and Safety	35.9	36.1	30.4
P	Education and Training	50.2	41.6	30.4
Q	Health Care and Social Assistance	352.5	320.1	213.8
R	Arts and Recreation Services	52.1	122.9	42.5
S	Other Services	161.5	174.9	128.9
Unknown	Unknown	153.3	157.6	63.4
Total		18,273.2	16,736.4	6,958.7

Table 2: Number of corporate taxpayers filing an IR4 return, by industry

Industry Code	Industry Classification	2021-22	2022-23	2023-24
				Progress total
A	Agriculture, Forestry and Fishing	21,940	22,500	14,770
B	Mining	520	540	340
C	Manufacturing	13,940	14,310	10,200
D	Electricity, Gas, Water and Waste Services	1,010	1,030	760
E	Construction	36,290	38,370	28,610
F	Wholesale Trade	11,380	11,280	7,660
G	Retail Trade	18,450	18,810	13,110
H	Accommodation and Food Services	12,180	12,680	8,990
I	Transport, Postal and Warehousing	6,790	7,180	5,150
J	Information Media and Telecommunications	4,060	4,170	2,930
K	Financial and Insurance Services	11,020	11,030	7,460
L	Rental, Hiring and Real Estate Services	44,460	45,040	32,810
M	Professional, Scientific and Technical Services	36,690	37,380	27,480
N	Administrative and Support Services	9,500	9,940	7,710
O	Public Administration and Safety	760	810	560
P	Education and Training	3,570	3,650	2,740
Q	Health Care and Social Assistance	8,580	8,910	6,830
R	Arts and Recreation Services	3,370	3,480	2,520
S	Other Services	10,630	11,090	8,510
Unknown	Unknown	3,560	3,220	2,050
Total		258,700	265,420	191,190

Table 3: Number of corporate taxpayers with positive taxable income, by industry

Industry Code	Industry Classification	2021-22	2022-23	2023-24
				Progress total
A	Agriculture, Forestry and Fishing	15,420	14,590	9,260
B	Mining	290	300	210
C	Manufacturing	8,550	8,590	6,230
D	Electricity, Gas, Water and Waste Services	650	650	490
E	Construction	24,810	25,560	19,610
F	Wholesale Trade	7,000	6,710	4,660
G	Retail Trade	10,790	10,120	7,160
H	Accommodation and Food Services	5,990	6,410	4,830
I	Transport, Postal and Warehousing	4,210	4,550	3,290
J	Information Media and Telecommunications	2,070	2,110	1,510
K	Financial and Insurance Services	7,400	7,310	5,290
L	Rental, Hiring and Real Estate Services	29,880	30,340	23,170
M	Professional, Scientific and Technical Services	23,670	23,680	18,130
N	Administrative and Support Services	5,660	6,060	4,880
O	Public Administration and Safety	500	520	380
P	Education and Training	2,030	1,920	1,610
Q	Health Care and Social Assistance	6,560	6,510	5,180
R	Arts and Recreation Services	1,620	1,720	1,270
S	Other Services	6,740	6,660	5,350
Unknown	Unknown	1,840	1,690	1,200
Total		165,680	166,000	123,710