



13 October 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 September 2023. You requested the following:

1. *If there has been any review of the GST Threshold since 2009 and if not why not*
2. *If there any plan to increase the GST Threshold in the near future.*

Question One

Inland Revenue has not undertaken any reviews of the GST threshold since 2009.

However, Inland Revenue officials have recently responded to a petition regarding raising the GST threshold in August 2023. Inland Revenue's position is that the current registration threshold strikes the correct balance between not levying undue compliance costs on small business owners and collecting revenue.

Inland Revenue's comments are reported in the *Report of the Petitions Committee*, which is publicly available on the New Zealand Parliament's website: selectcommittees.parliament.nz/v/6/076db19a-f6c7-47ab-c5d2-08db9f7fdd31

Question Two

The Government's current Tax Policy Work Programme does not include, at this stage, any work on reviewing the GST registration threshold.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

[Redacted signature]

Graeme Morrison
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