Inland Revenue
Te Tari Taake

26OIA1343

2 October 2025

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 September 2025, requesting an update on the data for Early Childhood Education (ECE) providers Inland Revenue provided to you in response to your 7 September 2025 request, as follows:

> *Please can we have official information updating the attached OIA we regularly request. Apologies we missed this last year. We would be grateful for your update to include 23/24 and 24/25 if possible.*

Information being released

As with our previous responses, we are releasing summary statistics from IR4 company tax returns where the customer has used a pre-school education industry code. The data provided does not include partnerships or natural persons that may be operating within this sector.

Please note that the 2024-25 data is incomplete and likely biased towards taxpayers expecting a refund of overpaid provisional tax, as these taxpayers are more likely to file their tax returns earlier than those with more growth in their tax payable. Taxpayers with tax agents are not required to file their returns until 31 March 2026.

To align with our standard debt reporting methodology, the debt information provided is the total value of debt as at the last day of each respective tax year, rather than the debt attributed to that tax year.

The debt information has been separated by tax product including Income Tax, Employer (PAYE), and GST. The remainder of smaller tax products have been grounded into the “Other” category.

The mean, median, and quartile information provided applies to the total debt value.

Table 1 in the **Appendix** includes data for the 2022-23 and 2023-24 tax years and in-progress data for the 2024-25 tax year.

Table 2 in the **Appendix** provides the amount of outstanding debt relating to the entities in **Table 1** for the 2023-24 tax year and in progress 2024-25 tax year.

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

[redacted]

Sandra Watson
Policy Lead – Forecasting & Analysis

Appendix

Table 1: (BIC code P801010, P801020, or Q871020) corporate, trust, or club / society taxpayers excluding those with nil taxable income

Year	Number with industry 'P801010', 'P801020', or 'Q871020' and positive taxable income	Taxable income					Residual Income tax				
		Total ($m)	Mean ($)	Lower quartile ($)	Median ($)	Upper quartile ($)	**Total ($m)**	Mean ($)	Lower quartile ($)	Median ($)	Upper quartile ($)
2022-23	396	**40.9**	103,298	18,634	66,987	146,383	**11.4**	28,808	4,958	18,582	41,209
2023-24	408	**51.7**	126,632	23,188	74,620	159,101	**13.8**	33,762	5,425	19,515	42,581
2024-25 progress	*145*	***20.1***	*138,606*	*17,850*	*88,520*	*194,529*	**5.5**	*37,837*	*4,884*	*24,005*	*53,836*

Table 2: Number of companies utilising BIC codes P801010, P801020, or Q871020 with debt, broken down by tax type, value (rounded to the nearest $1m), lower quartile, median, and upper quartile for the 2023-24 and 2024-25 tax years.

Year	ECE Companies, Trusts, Clubs/Societies with debt	Debt value ($)					Stats based on total debt value ($)			
		Income Tax ($)	Employer ($)	GST ($)	Other ($)	**Total ($m)**	Mean ($)	Lower Quartile ($)	Median ($)	Upper Quartile ($)
2023-24	484	1,165,000	8,412,000	15,871,000	218,000	**25.6**	53,029	400	9,423	37,368
2024-25 progress	410	734,000	9,347,000	16,791,000	279,000	**27.1**	66,226	449	9,549	48,235