26OIA1516

Inland Revenue
Te Tari Taake

22 October 2025

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue from the Office of the Minister of Revenue, Hon Simon Watts, on 15 October 2025. You requested the following:

> *What is the total gross revenue of sales of all items existing from the Chathams*.

As your question arose in the context of other questions on costs to government in servicing the Chathams, we have interpreted your request on "gross revenue of sales of all items existing from the Chathams" to cover tax revenue for the Government, from the Chatham Islands.

Information released

The table on the following page outlines Net Inland Revenue GST, income tax for individuals, company tax, and trust tax for taxpayers in the Chatham Islands territory for the year ended 31 March 2024, which is the most recently available finalised year.

Information on a taxpayer's location is derived using the most recent postcode information on our records. Taxpayer locations can change, and the locations held by Inland Revenue are not necessarily up to date. There are also some limitations to using administrative postcode information to infer activity in a region as not all of a taxpayer's activity is necessarily located within the postcode used to report tax; for example head office reporting and corporate grouping.

The GST figure provided outlines net Inland Revenue GST derived from GST returns combined across the March year. This does not include Customs GST for which regional data is not held by Inland Revenue. Moreover, Customs GST is often refunded by Inland Revenue.

The tax on individual income includes tax on income where an individual has filed an IR3, received an automatic assessment, or has received income with PAYE deducted. The location for individuals is based on the individual's address, and not, for example, the location of their employer.

The tax on companies outlines the total residual income tax reported in the company tax return (IR4).

The trustee tax outlines the total residual income tax less imputation credits as reported in the trusts tax return (IR6).

Tax of taxpayers with postcodes in the Chatham Islands territory, year ended 31 March 2024

	Net Inland Revenue GST	Individuals Income tax	Companies Income tax	Trusts Income tax
Tax ($ million)	4.2	7.1	1.0	0.3

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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

Sandra Watson
Policy Lead, Forecasting and Analysis