



2 September 2022



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 August 2022. You requested the following:

I would like to request the following for the past financial year, broken down by geographic region:

- *Number of under 18s who have self-employed income*
- *Number of under 18s who have had GST returns "reviewed"*
- *Number of under 18s who have had income tax returns "reviewed"*
- *Number of under 18s who have active GST accounts*

Information being released

I note in your request you have asked for the information for the past financial year. Reporting for returns is based on the individuals tax returns filed for the relevant tax year. The data for the 2022 tax year is not yet complete as taxpayers with an extension of time have until 31 March 2023 to file their returns. The data provided in this response is therefore based on the data Inland Revenue holds for the 2021 tax returns for the period 1 April 2020 to 31 March 2021

The information in the table below provides a breakdown of individuals under the age of 18 who have declared \$1 or more of self-employed income for the 2021 tax year.

Regions where the number of individuals is below 5 have been combined into the 'Other' region.

Regional information is based on the customers postcode. Where the postcode is not listed on file, those customers are listed under 'unknown'. Some postcodes cross regional boundaries, and where this happens, the individual has been allocated to one of the adjoining regions.

Geographic region	Individuals receiving self-employed income
Auckland	130
Bay of Plenty	21
Canterbury	56
Hawkes Bay	12
Manawatu-Wanganui	21
Northland	16
Otago	25
Southland	14
Taranaki	10
Tasman	7
Waikato	36

Geographic region	Individuals receiving self-employed income
Wellington	70
Other	8
Unknown	9
Total	435

I have interpreted the term 'reviewed' as a tax return being checked when it is processed. Every GST and Income Tax return is checked automatically when it is processed. Therefore, all GST and Income tax returns filed by individuals under the age of 18 are reviewed.

Active GST accounts

For the 2021 tax year, there were 23 individuals under the age of 18 who were actively registered for GST. As this is only a small group of taxpayers, we are unable to break this down further by geographic region. This level of information is considered sensitive revenue information. Inland Revenue is required to maintain confidentiality in respect of sensitive revenue information, and it is therefore necessary to refuse your request under section 18(c)(i) of the OIA on the basis that disclosure would be contrary to section 18 of the Tax Administration Act 1994.

Right of review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. 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 or Privacy Commissioner for a review.

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. I trust that the information provided is of assistance to you.

Yours sincerely



Richard Philp

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