



4 September 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue from the Minister of Revenue on 16 August 2023. You requested the following:

... my question about the proportion of tax gathered per population in the south and spent in the south. Is that information available please?

On 17 August 2023, you clarified your request to the following:

I was just wondering the amount of tax paid by individuals in the last year and how much is proportionally spent in the south.

Inland Revenue does not hold information on Government spending by region. I have consulted with The Treasury and the Ministry of Business, Innovation and Employment on your request, who also do not hold this information. Therefore, this part of your request is refused under section 18(g) of the OIA, as the requested information is not held by Inland Revenue, and I do not believe it is held by another agency.

The below table outlines tax paid by individuals for the year ending 31 March 2022, broken down by regions in the South Island. A North Island subtotal is included for comparison. This is the most recent income year for which Inland Revenue has complete information.

The breakdown of income tax into regions is derived using postcode information held by Inland Revenue. Taxpayer addresses can change frequently, and locations held by Inland Revenue may not be accurate. Additionally, postcode zones do not map precisely to regions or territories. Where postcodes cross regional boundaries, taxpayers using that postcode were randomly allocated to one of the two neighbouring regions. People with unknown location have not supplied a postcode or are based offshore.

Income tax of individuals by region for the year ending 31 March 2022

Region	Number of individuals*	Taxable income (\$m)	Income tax (\$m)
Canterbury	623,000	29,023.0	6,186.3
Marlborough	47,000	2,063.4	416.9
Nelson	59,000	2,584.0	536.3
Otago	200,000	9,175.4	1,943.0
Southland	101,000	4,372.2	902.5
Tasman	48,000	2,016.2	415.1
West Coast	30,000	1,186.9	234.7
South Island subtotal	1,108,000	50,421.1	10,634.8
North Island	3,617,000	172,200.6	37,999.0
Unknown location	95,000	1,744.1	366.9
Total	4,820,000	224,365.8	49,000.7

*Numbers are rounded to the nearest thousand.

Right of review

If you disagree with my decision on 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 Inland Revenue's response to your request on our website. This letter, with your personal details removed, will 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 Ministers and officials.

Thank you for your request.

Yours sincerely



Sandra Watson
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