

NEW ZEALAND

Table II. Detailed taxes and social contribution receipts

Million NZD

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------|
| II.1 GENERAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 69 863 | 74 315 | 78 036 | 80 484 | 88 069 | 93 191 | 97 487 | .. |
| 2 Total tax receipts and actual social contributions | 67 380 | 71 697 | 75 618 | 78 421 | 86 039 | 91 243 | 95 427 | .. |
| 3 Total tax receipts | 67 380 | 71 697 | 75 618 | 78 421 | 86 039 | 91 243 | 95 427 | .. |
| 4 Taxes on production and imports | 29 480 | 30 988 | 32 503 | 34 482 | 36 950 | 38 924 | 40 940 | .. |
| 5 Taxes on products | 22 502 | 23 532 | 24 558 | 26 100 | 28 172 | 29 641 | 31 125 | .. |
| 6 Value added type taxes | 16 408 | 17 237 | 17 989 | 19 194 | 20 910 | 22 056 | 23 026 | .. |
| 7 Taxes and duties on imports, excluding VAT | 2 074 | 2 175 | 2 280 | 2 382 | 2 650 | 2 726 | 2 727 | .. |
| 8 Import duties | 2 074 | 2 175 | 2 280 | 2 382 | 2 650 | 2 726 | 2 727 | .. |
| 9 Taxes on imports, excluding VAT and import duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 10 Levies on imported agricultural products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 11 Monetary compensatory amounts on imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 12 Excise duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 13 General sales taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 14 Taxes on specific services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 15 Profits of import monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 16 Taxes on products, except VAT, import and export taxes | 4 020 | 4 120 | 4 289 | 4 524 | 4 612 | 4 860 | 5 372 | .. |
| 17 Excise duties and consumption taxes | 2 497 | 2 412 | 2 549 | 2 716 | 2 664 | 2 695 | 3 024 | .. |
| 18 Stamp taxes | 2 | 2 | 1 | 0 | 0 | 0 | 0 | .. |
| 19 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 20 Car registration taxes | 69 | 61 | 60 | 68 | 70 | 72 | 72 | .. |
| 21 Taxes on entertainment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 22 Taxes on lotteries, gambling and betting | 477 | 500 | 467 | 481 | 573 | 580 | 569 | .. |
| 23 Taxes on insurance premiums | 573 | 629 | 650 | 650 | 690 | 830 | 982 | .. |
| 24 Other taxes on specific services | 107 | 186 | 190 | 197 | 168 | 195 | 224 | .. |
| 25 General sales or turnover taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 26 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 27 Export duties and monetary compensatory amounts on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 28 Other taxes on products n.e.c. | 294 | 331 | 372 | 412 | 448 | 487 | 501 | .. |
| 29 Other taxes on production | 6 978 | 7 456 | 7 945 | 8 382 | 8 778 | 9 283 | 9 816 | .. |
| 30 Taxes on land, buildings or other structures | 4 370 | 4 563 | 4 763 | 5 035 | 5 258 | 5 513 | 5 813 | .. |
| 31 Taxes on the use of fixed assets | 1 071 | 1 179 | 1 280 | 1 347 | 1 445 | 1 535 | 1 635 | .. |
| 32 Total wage bill and payroll taxes | 1 189 | 1 404 | 1 446 | 1 557 | 1 606 | 1 770 | 1 883 | .. |
| 33 Taxes on international transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 34 Business and professional licences | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 35 Taxes on pollution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 36 Under-compensation of VAT (flat rate system) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 37 Other taxes on production n.e.c. | 348 | 310 | 455 | 442 | 469 | 464 | 486 | .. |
| 38 Current taxes on income and wealth | 37 711 | 40 450 | 42 839 | 43 618 | 48 708 | 51 906 | 54 019 | .. |
| 39 Taxes on income | 36 762 | 39 501 | 41 873 | 42 639 | 47 826 | 51 106 | 53 235 | .. |
| 40 Taxes on individual or household income including holding gains | 26 461 | 28 162 | 30 092 | 31 402 | 33 478 | 35 990 | 38 014 | .. |
| 41 Taxes on individual or household income excl. holding gains | 26 461 | 28 162 | 30 092 | 31 402 | 33 478 | 35 990 | 38 014 | .. |
| 42 Taxes on individual or household holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 43 Taxes on income or profits of corporations including holding gains | 10 301 | 11 340 | 11 780 | 11 236 | 14 348 | 15 116 | 15 221 | .. |
| 44 Taxes on income or profits of corporations excl. holding gains | 10 301 | 11 340 | 11 780 | 11 236 | 14 348 | 15 116 | 15 221 | .. |
| 45 Taxes on holding gains of corporations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 46 Other taxes on holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 47 Taxes on holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 48 Taxes on winnings from lottery or gambling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 49 Other taxes on income n.e.c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 50 Other current taxes | 950 | 948 | 967 | 979 | 882 | 800 | 784 | .. |
| 51 Current taxes on capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 52 Poll taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 53 Expenditure taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 54 Payments by households for licences | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 55 Taxes on international transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 56 Other current taxes n.e.c. | 950 | 948 | 967 | 979 | 882 | 800 | 784 | .. |
| 57 Capital taxes | 189 | 260 | 276 | 322 | 381 | 413 | 468 | .. |
| 58 Taxes on capital transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 59 Capital levies | 189 | 260 | 276 | 322 | 381 | 413 | 468 | .. |
| 60 Other capital taxes n.e.c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 61 Actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 62 Employers' actual social contributions | 2 483 | 2 617 | 2 418 | 2 063 | 2 030 | 1 948 | 2 060 | .. |
| 63 Compulsory | 2 483 | 2 617 | 2 418 | 2 063 | 2 030 | 1 948 | 2 060 | .. |
| 64 Voluntary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 65 Households' actual social contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 66 Compulsory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| <i>of which:</i> | | | | | | | | |
| 67 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 68 Self- and non-employed persons | .. | .. | .. | .. | .. | .. | .. | .. |
| 69 Voluntary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 70 Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 71 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |

NEW ZEALAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million NZD

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 65 049 | 69 208 | 72 647 | 74 735 | 82 017 | 86 821 | 90 538 | .. |
| 2 Total tax receipts and actual social contributions | 62 566 | 66 590 | 70 229 | 72 672 | 79 987 | 84 874 | 88 478 | .. |
| 3 Total tax receipts | 62 566 | 66 590 | 70 229 | 72 672 | 79 987 | 84 874 | 88 478 | .. |
| 4 Taxes on production and imports | 24 928 | 26 222 | 27 487 | 29 163 | 31 394 | 33 089 | 34 585 | .. |
| 5 Taxes on products | 22 253 | 23 258 | 24 236 | 25 744 | 27 794 | 29 243 | 30 556 | .. |
| 6 Other taxes on production | 2 675 | 2 964 | 3 251 | 3 419 | 3 600 | 3 846 | 4 029 | .. |
| 7 Current taxes on income and wealth | 37 638 | 40 368 | 42 742 | 43 509 | 48 593 | 51 784 | 53 893 | .. |
| 8 Taxes on income | 36 762 | 39 501 | 41 873 | 42 639 | 47 826 | 51 106 | 53 235 | .. |
| 9 Other current taxes | 877 | 867 | 870 | 870 | 767 | 678 | 658 | .. |
| 10 Capital taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 11 Actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 12 Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |
| II.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 4 814 | 5 107 | 5 389 | 5 749 | 6 052 | 6 370 | 6 949 | .. |
| 2 Total tax receipts and actual social contributions | 4 814 | 5 107 | 5 389 | 5 749 | 6 052 | 6 370 | 6 949 | .. |
| 3 Total tax receipts | 4 814 | 5 107 | 5 389 | 5 749 | 6 052 | 6 370 | 6 949 | .. |
| 4 Taxes on production and imports | 4 552 | 4 766 | 5 016 | 5 319 | 5 556 | 5 835 | 6 355 | .. |
| 5 Taxes on products | 249 | 274 | 323 | 356 | 378 | 398 | 569 | .. |
| 6 Other taxes on production | 4 303 | 4 492 | 4 694 | 4 962 | 5 178 | 5 437 | 5 787 | .. |
| 7 Current taxes on income and wealth | 73 | 81 | 97 | 108 | 115 | 122 | 126 | .. |
| 8 Taxes on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 9 Other current taxes | 73 | 81 | 97 | 108 | 115 | 122 | 126 | .. |
| 10 Capital taxes | 189 | 260 | 276 | 322 | 381 | 413 | 468 | .. |
| 11 Actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 12 Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20210211/34220>.

Source: Statistics New Zealand.