

COUNTRY TABLES, 1965-2018

Table 5.26. New Zealand: Details of tax revenue, 1965-2018

Million NZD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 001	7 594	27 471	39 765	64 046	62 310	72 187	81 499	92 635	99 842
1000 Taxes on income, profits and capital gains	606	5 299	16 370	23 861	40 308	33 494	39 415	44 723	51 489	56 173
1100 Of individuals	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1110 On income and profits	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1210 On profits	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	31	1 413	1 821	4 274	2 366	2 516	3 019	2 901	3 147
NRWT	5	24	277	760	1 506	467	427	733	619	651
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	1 704	1 643	1 660	1 530	1 659
Dividends	0	0	83	71	69	195	446	626	752	837
Other	0	0	25	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	116	602	1 880	2 112	3 417	4 119	4 585	5 046	5 533	5 822
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Land tax	3	12	172	0	0	0	0	0	0	0
4110 Households	..	..	0	..	..	..	..	..	..	..
4120 Others	..	..	172	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	23	39	80	2	3	2	0	0	0	0
4310 Estate and inheritance taxes	21	37	74	0	0	0	..	..	..	..
4320 Gift taxes	2	2	6	2	3	2	..	..	..	..
4400 Taxes on financial and capital transactions	9	48	78	61	92	86	93	84	107	105
Instrument duty	7	40	62	51	85	82	91	84	107	105
Cheque duty	2	8	16	10	7	4	2	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	280	1 693	9 220	13 792	20 290	24 692	28 184	31 728	35 612	37 845
5100 Taxes on production, sale, transfer, etc.	262	1 624	8 680	12 887	18 832	23 107	26 344	29 584	33 220	35 271
5110 General taxes	77	776	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5111 Value added taxes	0	0	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5112 Sales tax	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 786	3 964	4 281	4 997	5 269	5 750

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Table 5.26. New Zealand: Details of tax revenue, 1965-2018 (cont.)

Million NZD	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	124	548	1 929	2 148	1 627	1 782	1 854	2 280	2 214	2 622
On alcoholic beverages	37	84	411	436	573	622	650	672	699	722
Beer	33	64	0	201	290	207	250	262	265	274
Wine	0	0	0	100	163	181	204	216	227	225
Spirits	4	20	0	135	120	234	196	194	207	223
Tobacco	33	99	568	764	159	220	273	362	399	483
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	872	865	1 185	1 057	1 201
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	31	33	33	190
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	36	35	28	26	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 916	2 160	2 442	2 738	2 814
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	266	267	275	317	314
Lottery (national)	1	6	26	167	290	253	254	260	301	299
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	13	15	16	15
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
5210 Recurrent taxes	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
Motor vehicle registration	7	47	154	181	226	172	187	214	227	227
Heavy traffic fees	8	0	285	532	851	1 016	1 205	1 381	1 551	1 673
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	3	23	100	192	381	397	448	549	614	674
Local authority fees and charges	3	23	100	192	381	397	448	549	614	674
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	1	0	31	5	3	2	1	2
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	5	3	2	1	2
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 794	2 582	2 352	2 195	2 766
Tax expenditure component	..	..	..	311	873	950	1 349	1 254	1 205	1 518
Transfer component	..	..	..	746	1 695	1 844	1 233	1 098	990	1 248
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	1 001	7 594	27 471	39 276	64 273	62 053	73 172	82 481	93 901	98 594
Total tax revenue on accrual basis	..	..	..	39 765	64 046	62 310	72 187	81 499	92 635	99 842
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	0	0	2 490	2 818	4 559	4 781
Taxes excluded from National Accounts	..	..	..	..	0	0	-4 955	-5 769	-7 404	-7 787
Difference in treatment of tax credits	..	..	..	..	873	950	1 349	1 254	1 205	1 518
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	0	0	0	0	0	0
Miscellaneous differences	..	..	..	..	0	0	461	-1 602	-81	-3 325
National Accounts: Taxes and actual social contributions	..	..	..	..	64 919	63 260	71 532	78 200	90 914	95 029
Imputed social contributions	..	..	..	..	0	0	2 617	2 063	1 948	2 060
National Accounts: Taxes and all social contributions	64 919	63 260	74 149	80 263	92 862	97 089

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.. Not available

Note: For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Local Authorities Statistics, Department of Statistics, Wellington.