

Table 4.49. New Zealand, tax revenue and % of GDP by selected tax category

	Billion NZD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
Total tax revenue	27.5	39.8	62.3	81.5	86.6	36.2	32.5	30.3	31.6	31.6
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	44.7	48.1	21.6	19.5	16.3	17.3	17.6
1100 Of individuals	13.2	17.1	23.5	30.3	31.9	17.4	14.0	11.4	11.7	11.6
1200 Corporate	1.8	4.9	7.6	11.4	13.5	2.3	4.0	3.7	4.4	4.9
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	3.0	2.8	1.9	1.5	1.1	1.2	1.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.9	2.1	4.1	5.1	5.3	2.5	1.7	2.0	2.0	1.9
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	5.0	5.2	2.3	1.7	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	9.2	13.8	24.7	31.7	33.2	12.1	11.3	12.0	12.3	12.1
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	29.6	30.9	11.4	10.5	11.2	11.5	11.3
5110 General taxes	6.2	9.9	19.1	24.6	25.8	8.1	8.1	9.3	9.5	9.4
5111 Value added taxes	6.2	9.9	19.1	24.6	25.8	8.1	8.1	9.3	9.5	9.4
5120 Taxes on specific goods and services	2.5	3.0	4.0	5.0	5.1	3.3	2.5	1.9	1.9	1.9
5121 Excises	1.9	2.1	1.8	2.3	2.2	2.5	1.8	0.9	0.9	0.8
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.1	2.3	0.7	0.7	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	1.1	2.8	2.4	2.3	..	0.9	1.4	0.9	0.8
Transfer component	..	0.7	1.8	1.1	1.1	..	0.6	0.9	0.4	0.4
Tax expenditure component	..	0.3	1.0	1.3	1.2	..	0.3	0.5	0.5	0.4

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": http://dx.doi.org/10.1787/rev_stats-2018-en. Full time series can be accessed at <http://oe.cd/full-time-series>.

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