

COUNTRY TABLES, TAX REVENUES, 1990-2018

Table 4.13. New Zealand
Details of tax revenue

Million NZD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	35 560	39 765	64 046	62 310	72 187	76 609	81 500	86 601	92 661	98 056
1000 Taxes on income, profits and capital gains	21 260	23 861	40 308	33 494	39 415	41 818	44 724	48 134	51 505	54 482
1100 Of individuals	15 669	17 126	26 965	23 519	26 555	28 726	30 298	31 869	35 020	36 154
1110 On income and profits	15 669	17 126	26 965	23 519	26 555	28 726	30 298	31 869	35 020	36 154
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	3 926	4 914	9 069	7 609	10 344	10 250	11 407	13 461	13 584	15 317
1210 On profits	3 926	4 914	9 069	7 609	10 344	10 250	11 407	13 461	13 584	15 317
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 665	1 821	4 274	2 366	2 516	2 842	3 019	2 804	2 901	3 011
NRWT	662	760	1 506	467	427	470	733	594	619	656
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	0	0	0	0	0	0	0	0	0
Interest	961	990	2 699	1 704	1 643	1 829	1 660	1 468	1 530	1 613
Dividends	42	71	69	195	446	543	626	742	752	742
Other	0	0	0	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	1 918	2 112	3 417	4 119	4 585	4 793	5 046	5 257	5 543	5 862
4100 Recurrent taxes on immovable property	1 732	2 049	3 322	4 031	4 492	4 693	4 962	5 178	5 436	5 764
Local govt rates and services	1 732	2 049	3 322	4 031	4 492	4 693	4 962	5 178	5 436	5 764
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
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	0	2	3	2	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	0	0	..	..	..	..	..	..
4320 Gift taxes	..	2	3	2	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	186	61	92	86	93	100	84	79	107	98
Instrument duty	173	51	85	82	91	100	84	79	107	98
Cheque duty	13	10	7	4	2	0	0	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	12 382	13 792	20 290	24 692	28 184	29 996	31 728	33 203	35 612	37 707
5100 Taxes on production, sale, transfer, etc.	11 603	12 887	18 832	23 107	26 344	28 011	29 584	30 925	33 220	35 024
5110 General taxes	8 696	9 885	15 046	19 143	22 063	23 306	24 587	25 847	27 951	29 475
5111 Value added taxes	8 696	9 885	15 046	19 143	22 063	23 306	24 587	25 847	27 951	29 475
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Motor vehicles	..	..	..	..	..	..	..	..	..	..
Other sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 907	3 002	3 786	3 964	4 281	4 705	4 997	5 078	5 269	5 549

COUNTRY TABLES, TAX REVENUES, 1990-2018

Table 4.13. New Zealand (cont.)
Details of tax revenue

Million NZD	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5121 Excise duties	2 018	2 148	1 627	1 782	1 854	2 050	2 280	2 231	2 214	2 455
On alcoholic beverages	439	436	573	622	650	651	672	684	699	725
Beer	218	201	290	207	250	253	262	265	265	275
Wine	106	100	163	181	204	216	216	218	227	235
Spirits	115	135	120	234	196	182	194	201	207	215
Tobacco	681	764	159	220	273	310	362	352	399	477
Motor vehicles	0	0	0	0	0	0	0	0	0	0
Refined sugar	0	0	0	0	0	0	0	0	0	0
CA petroleum fuels	786	810	819	872	865	1 018	1 185	1 137	1 057	1 184
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	25	27	30	32	31	35	33	34	33	42
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	0	0	0	0	0	0	0	0	0	0
Road user charges	0	0	0	0	0	0	0	0	0	0
Energy resources levy	87	111	46	36	35	36	28	24	26	27
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	750	648	1 857	1 916	2 160	2 391	2 442	2 550	2 738	2 792
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	139	206	302	266	267	264	275	297	317	302
Lottery (national)	103	167	290	253	254	249	260	281	301	287
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	36	39	12	13	13	15	15	16	16	15
Film hire tax	0	0	0	0	0	0	0	0	0	0
Domestic air travel tax	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	..	..	..	..	..	..	..	..	..
Foreign travel tax	..	..	..	..	..	..	..	..	..	..
International departure tax	..	..	..	..	..	..	..	..	..	..
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	779	905	1 458	1 585	1 840	1 985	2 144	2 278	2 392	2 683
5210 Recurrent taxes	779	905	1 458	1 585	1 840	1 985	2 144	2 278	2 392	2 683
Motor vehicle registration	158	181	226	172	187	181	214	223	227	236
Heavy traffic fees	466	532	851	1 016	1 205	1 283	1 381	1 469	1 551	1 655
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	155	192	381	397	448	521	549	586	614	792
Local authority fees and charges	155	192	381	397	448	521	549	586	614	792
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	31	5	3	2	2	7	1	5
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	31	5	3	2	2	7	1	5

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.