

Revenue Statistics Details of Tax Revenue - New Zealand

■Data source(s) used

Local Authorities Statistics, Department of Statistics, Wellington.

■Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

■Unit of measure used

New Zealand Dollar

■Power code

Millions

■Variables collected

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.

■Other data characteristics

From 1993, data are on accrual basis.

■Other coverage

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.