



2 February 2023

George Smith

Dear George Smith

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 December 2022. You requested the following:

*Please supply the total amount of GST raised from the sale of firearms and ammunition in New Zealand for the years 2017-2022.*

Businesses use Australian and New Zealand Standard Industrial Classification (ANZSIC) codes which can identify the industry they operate in.

An example of an ANZSIC code relevant to your enquiry would be G424130 – firearm retailing. Most businesses that carry firearms would, however, use a more general code such as G424100 – sport and camping equipment retailing, as they would also carry other items besides firearms and ammunition.

When Inland Revenue receives GST information from businesses, the detail as to which specific goods the GST was collected from is not provided, only the aggregate totals. The level of specificity you are seeking is not provided by GST return information. Furthermore, Inland Revenue does not receive any details about GST collected at the border by Customs New Zealand.

As such, your request is refused under section 18(g) of the OIA, the requested information is not held by Inland Revenue, and we do not believe it is held by another agency.

### **Right of Review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Thank you again for your request.

Yours sincerely

A handwritten signature in blue ink that reads 'Sandra Watson'.

Sandra Watson  
**Policy Lead – Forecasting and Analysis**