

14 August 2017

Adam Ujdur  
fyi-request-6223-3b73ffdb@requests.fyi.org.nz

Dear Mr Ujdur

Thank you for your Official Information Act (OIA) request of 17 July 2017 to the Ministry for Primary Industries via fyi.org. Your request was transferred to Inland Revenue on 26 July 2017. You have requested the following:

*...the total taxation intake from the various primary industries in NZ.*

I have assumed that your reference to total taxation is a reference to income tax. The table below provides information on income tax in the primary sector for the financial years ending 31 March 2014 through to 2016. The 2016 data is a progress total and could change due to late filing of income tax returns for that financial year. The information we are providing to you was extracted on 31 July 2017.

The information in the table below is a combination of income tax paid by companies, trusts, and individuals. For companies, the figure is "residual income tax", as declared on an IR4 tax return. For trusts, the figure is calculated as trading profits (ignoring trading losses) allocated to beneficiaries or trustees, multiplied by average beneficiary or trustee rates. For individuals', self-employment income, partnership income and/or shareholder salaries were taxed as if these income streams were the last dollar earned for the person identified as being involved in the industry.

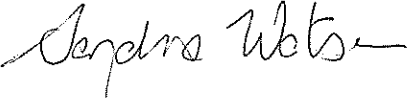
I note that our data on industry is not complete, and have included information on non-primary sector industries, and those for which we have no industry code to present a more complete picture. The figures for the identified industries should be considered as lower bounds.

Primary Industry Entities with current-year trading activity - income tax				
Industry	ANZSIC codes used	Income tax <sup>1, 2</sup> (\$Million)		
		2013-14	2014-15	2015-16
Horticulture	A011, A012, A013, A015	123	132	162
Dairying	A016	557	230	71
Other livestock farming	A014, A017, A018, A019	259	253	227
Services to agriculture	A052	107	97	89
<b>Agriculture (subtotal)</b>	<b>codes above</b>	<b>1,046</b>	<b>712</b>	<b>549</b>
Forestry and logging	A030, A051	58	46	49
Aquaculture and fishing	A020, A041	34	36	53
Hunting and trapping	A042	2	2	2
<b>Agriculture, forestry &amp; fishing (subtotal)</b>	<b>A</b>	<b>1,140</b>	<b>796</b>	<b>654</b>
Mining	B	265	269	189
Other industries	C-R	11,413	11,201	13,182
<i>Industry not known</i> <sup>3</sup>	<i>missing</i>	1,514	1,632	1,391
<b>Total</b>	<b>All incl missing</b>	<b>14,331</b>	<b>13,897</b>	<b>15,415</b>
<small>1 Includes residual income tax of companies, trust trading profits taxed at an average trustee/beneficiary rate, and individuals' as detailed in the next footnote.</small>				
<small>2 Individuals tax includes shareholder salaries, net partnership income, and net self employment income, taxed as the last dollar earned.</small>				
<small>3 A significant proportion of taxpayers have not supplied an industry code</small>				

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This fully addresses all aspects of your request.

Yours sincerely

A handwritten signature in black ink that reads "Sandra Watson". The signature is written in a cursive style with a horizontal line at the end.

Sandra Watson  
**Manager, Forecasting and Analysis**