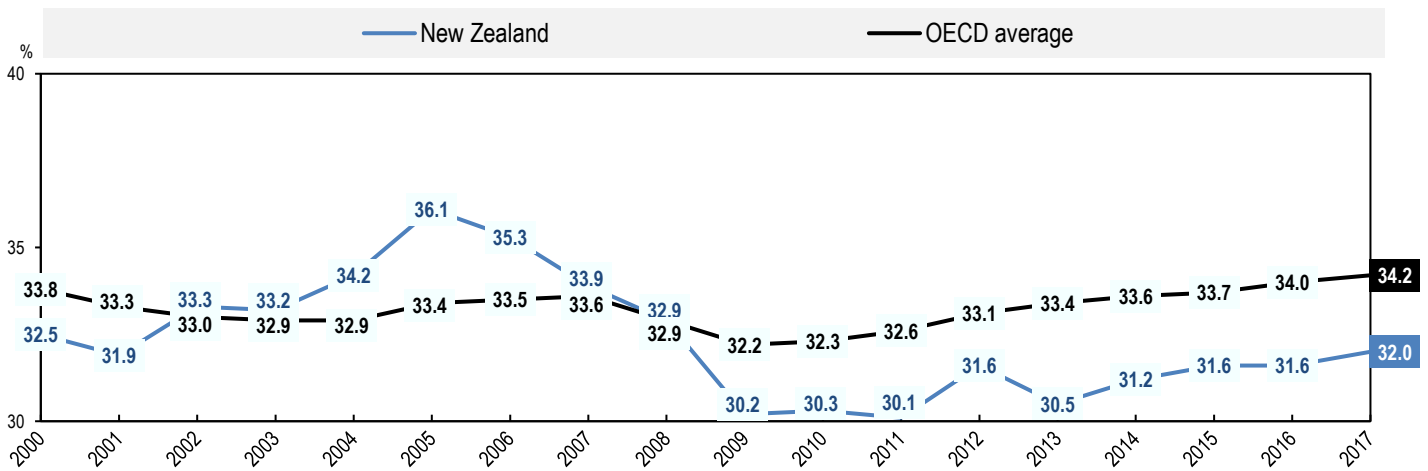


# Revenue Statistics 2018 - New Zealand

## Tax-to-GDP ratio

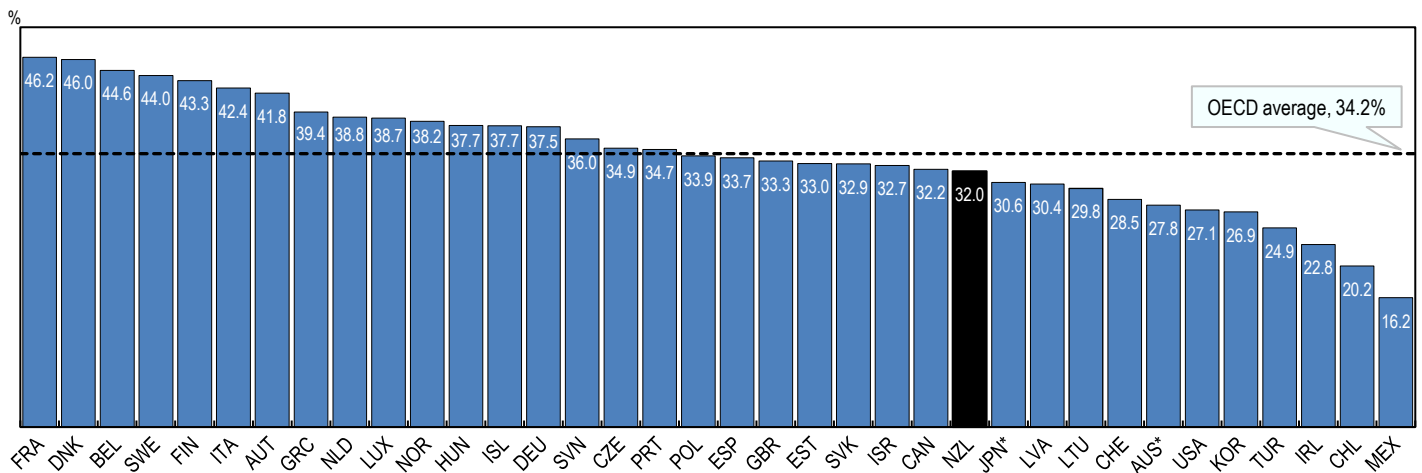
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in New Zealand increased by 0.4 percentage points, from 31.6% in 2016 to 32.0% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in New Zealand has decreased from 32.5% in 2000 to 32.0% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in New Zealand was 36.1% in 2005, with the lowest being 30.1% in 2011.



### Tax-to-GDP ratio compared to the OECD, 2017

New Zealand ranked 25th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, New Zealand had a tax-to-GDP ratio of 32.0% compared with the OECD average of 34.2%. In 2016, New Zealand was ranked 24th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



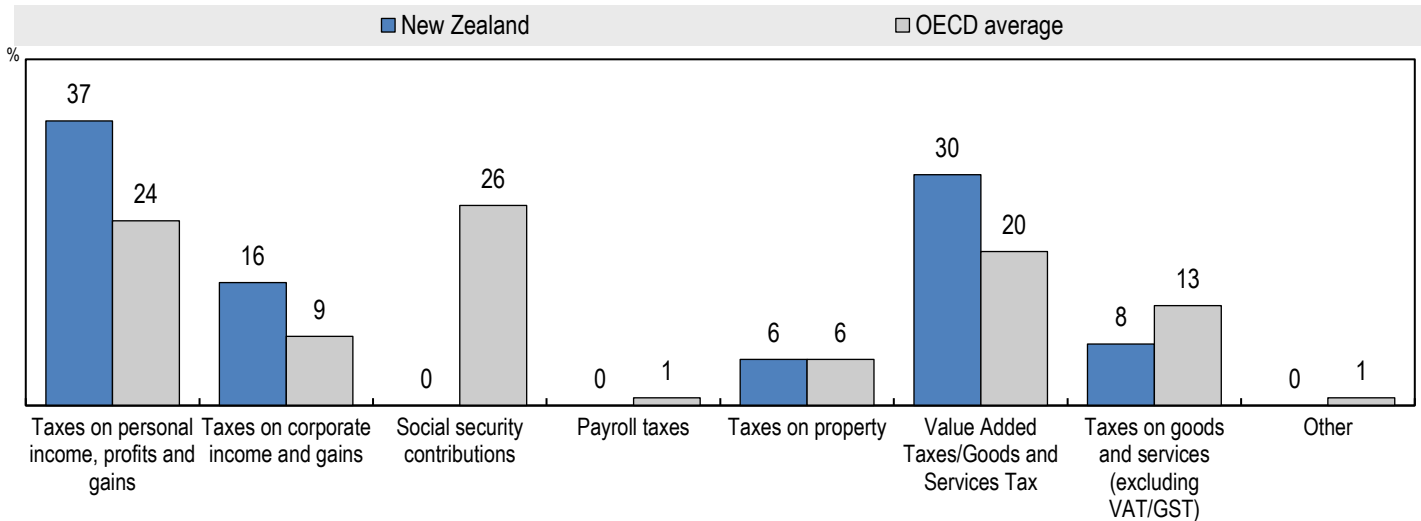
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average

The structure of tax receipts in New Zealand compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in New Zealand is characterised by:

- » Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from taxes on corporate income & gains and goods and services tax.
- » Equal to the OECD average from property taxes.
- » A lower proportion of revenues from goods & services taxes (excluding VAT/GST).
- » No revenues from social security contributions; and payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in New Zealand			Position in OECD <sup>2</sup>		
	New Zealand Dollar, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	48 134	44 724	+ 3 410	56	55	+ 1	3rd	3rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	31 869	30 298	+ 1 571	37	37	-	4th	4th	-
<i>Corporate income and gains</i>	13 461	11 407	+ 2 054	16	14	+ 2	4th	4th	-
Social security contributions	-	-	-	-	-	-	36th	36th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	5 280	5 058	+ 222	6	6	-	16th	16th	-
Taxes on goods and services	33 176	31 727	+ 1 449	38	39	- 1	11th	9th	- 2
<i>of which VAT</i>	25 847	24 587	+ 1 260	30	30	-	2nd	2nd	-
Other	7	2	+ 5	-	-	-	31st	31st	-
<b>TOTAL</b>	<b>86 597</b>	<b>81 511</b>	<b>+ 5 086</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org