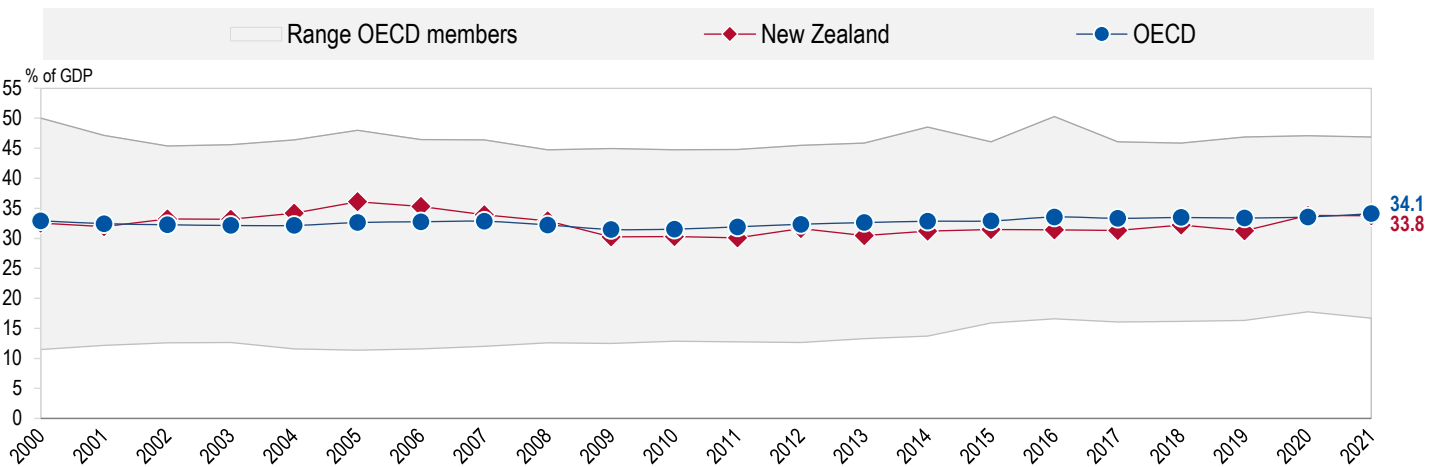


# Revenue Statistics 2022 - New Zealand

## Tax-to-GDP ratio

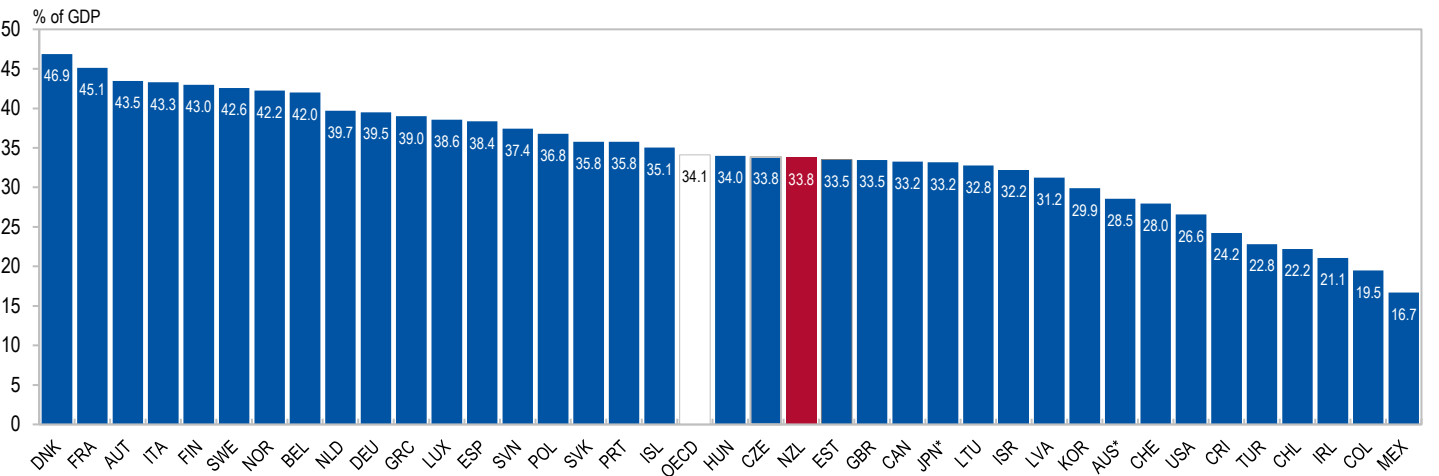
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in New Zealand did not change between 2020 and 2021, remaining at 33.8%. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. Since the year 2000, the tax-to-GDP ratio in New Zealand has increased from 32.5% to 33.8%. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). 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, 2021

New Zealand ranked 21st<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, New Zealand had a tax-to-GDP ratio of 33.8% compared with the OECD average of 34.1%. In 2020, New Zealand was ranked 22nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

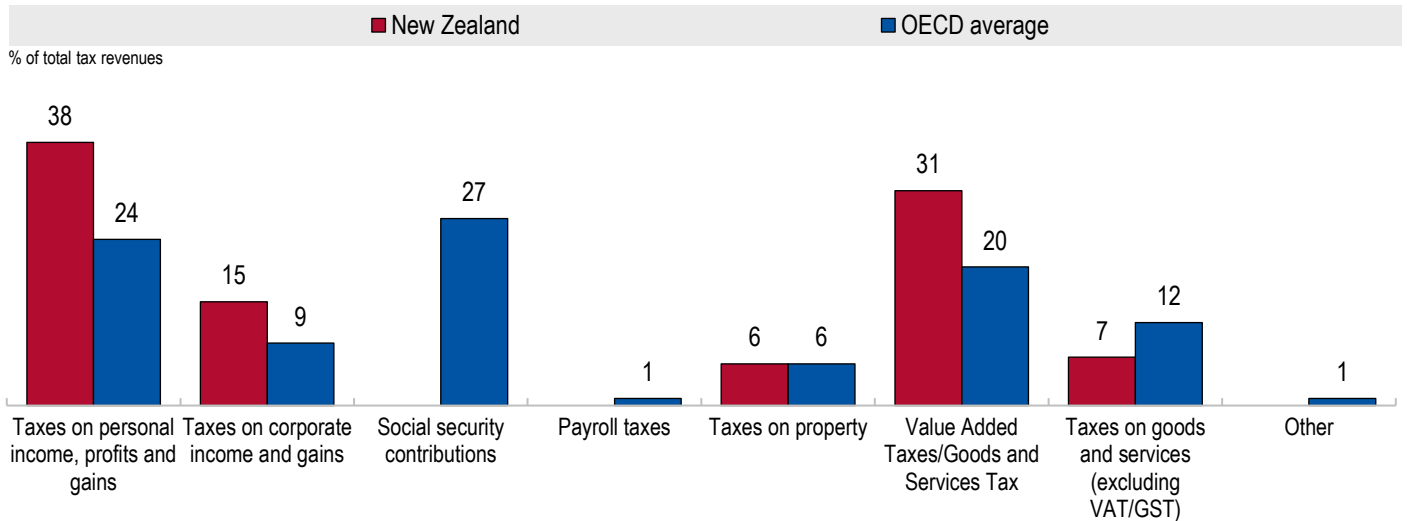
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2020

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 goods and services tax, and higher revenues from taxes on corporate income & gains.
- » 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			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	54 913	65 298	+ 10 385	55	56	+ 1	3rd	3rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	39 574	44 494	+ 4 920	40	38	- 2	5th	5th	-
<i>Corporate income and gains</i>	12 415	17 819	+ 5 404	12	15	+ 3	9th	6th	+ 3
Social security contributions	-	-	-	-	-	-	38th	38th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	6 138	6 361	+ 223	6	6	-	15th	17th	- 2
Taxes on goods and services	38 567	43 940	+ 5 373	39	38	- 1	9th	8th	+ 1
<i>of which VAT</i>	30 259	35 397	+ 5 138	30	31	+ 1	2nd	2nd	-
Other	2	1	- 1	-	-	-	33rd	33rd	-
<b>TOTAL</b>	<b>99 620</b>	<b>115 600</b>	<b>+ 15 980</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 chart and table may not sum to the total due to rounding.

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

Source: OECD Revenue Statistics 2022

### Contacts

#### Kurt Van Dender

Centre for Tax Policy and Administration  
Acting Head, Tax Policy and Statistics Division  
Kurt.VanDender@oecd.org

#### Alexander Pick

Centre for Tax Policy and Administration  
Acting Head, Tax Data & Statistical Analysis Unit  
Alexander.Pick@oecd.org

#### Nicolas Miranda

Centre for Tax Policy and Administration  
Statistician, Tax Data & Statistical Analysis Unit  
Nicolas.Miranda@oecd.org