

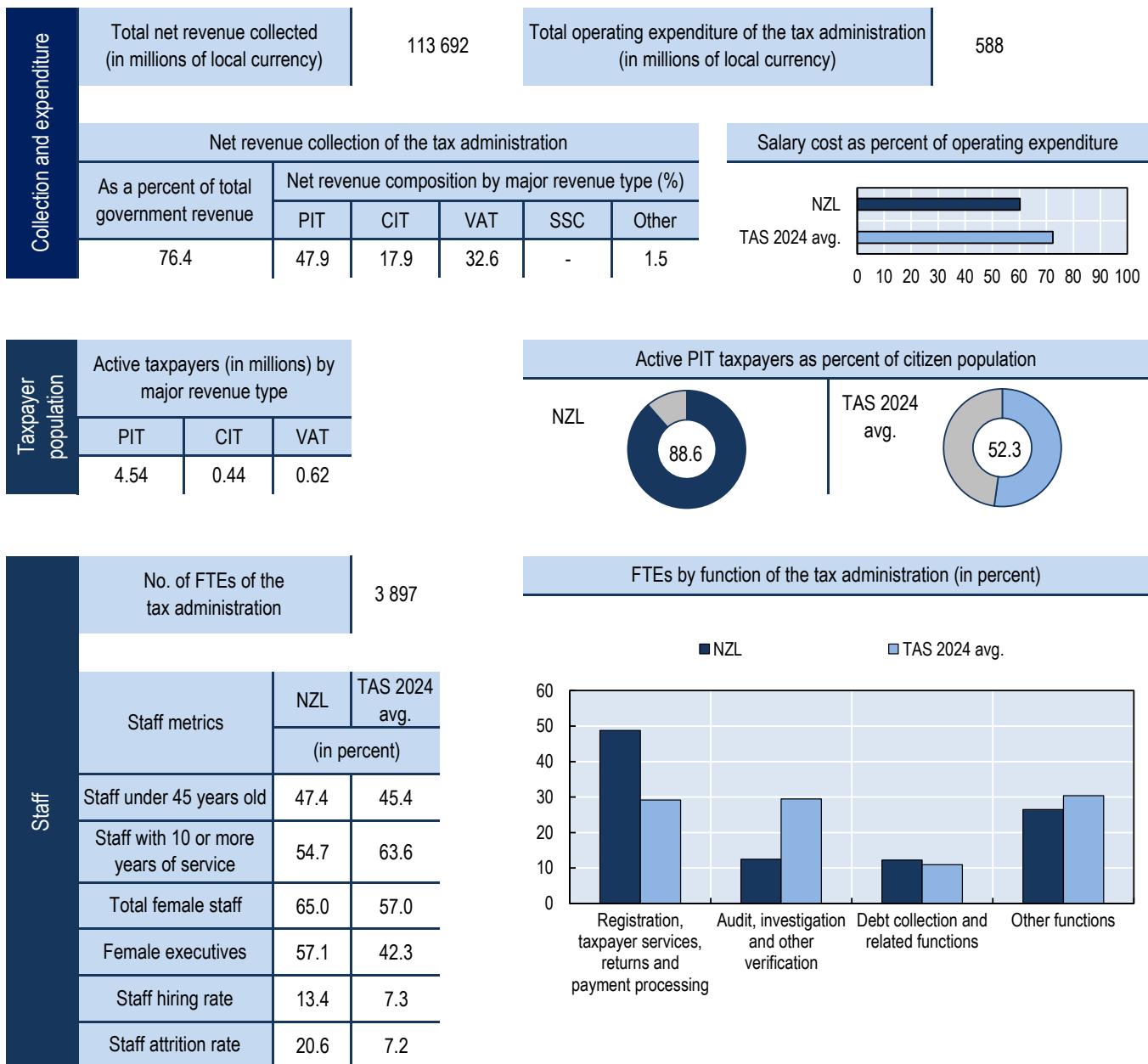
Tax Administration 2024

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.



New Zealand (NZL)



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Return filing	On-time filing: Returns received on-time as a percent of returns received											
	<table border="1"> <thead> <tr> <th>Revenue type</th> <th>NZL</th> <th>TAS 2024 avg.</th> </tr> </thead> <tbody> <tr> <td>PIT</td> <td>99.9</td> <td>89.4</td> </tr> <tr> <td>CIT</td> <td>99.4</td> <td>94.7</td> </tr> <tr> <td>VAT</td> <td>97.4</td> <td>98.1</td> </tr> </tbody> </table>	Revenue type	NZL	TAS 2024 avg.	PIT	99.9	89.4	CIT	99.4	94.7	VAT	97.4
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PIT	99.9	89.4										
CIT	99.4	94.7										
VAT	97.4	98.1										
Audit and verification	Returns received electronically (in percent)											
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Payment	Audits with adjustment as a percent of audits completed											
	<table border="1"> <thead> <tr> <th></th> <th>NZL</th> <th>TAS 2024 avg.</th> </tr> </thead> <tbody> <tr> <td></td> <td> </td> <td> </td> </tr> </tbody> </table>		NZL	TAS 2024 avg.								
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Debt collection	Additional assessments through audits as a percent of tax collections											
	<table border="1"> <thead> <tr> <th></th> <th>NZL</th> <th>TAS 2024 avg.</th> </tr> </thead> <tbody> <tr> <td></td> <td>1.1</td> <td>3.7</td> </tr> </tbody> </table>		NZL	TAS 2024 avg.		1.1	3.7					
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Caveat	Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration											
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Debt collection	Arrears ratios											
	Total year-end arrears as a percent of total net revenue											
	Collectable arrears as a percent of total year-end arrears											

Caveat Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2024 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Legend	PIT: Personal income tax	SSC: Social security contributions
	CIT: Corporate income tax	FTEs: Full time employees
	VAT: Value added tax	N.A.: Data not available

Access the 2024 publication and data:	https://oe.cd/tas2024
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For more information	Contact us by email: fta@oecd.org Visit our public website: https://oe.cd/fta