

Annex A: Tax Revenue Tables

Table A.1 – Treasury and Inland Revenue Forecasts of Tax Revenue

(\$ million)	1998/99	1999/2000		2000/01		2001/02		2002/03	
	Actual	Forecast		Projection		Projection		Projection	
		Treasury	IRD	Treasury	IRD	Treasury	IRD	Treasury	IRD
Direct Tax									
Individuals									
Source deductions	12,295	12,666	12,660	12,983	13,035	13,621	13,685	14,302	14,375
Other persons	3,024	3,115	3,105	3,338	3,355	3,610	3,520	3,867	3,755
Refunds	(701)	(650)	(680)	(668)	(660)	(681)	(610)	(695)	(620)
Fringe benefit tax	323	326	309	332	321	338	333	341	342
Subtotal: Individuals	14,941	15,457	15,394	15,985	16,051	16,888	16,928	17,815	17,852
Company Tax (net)	3,694	4,137	4,153	4,504	4,463	4,787	4,748	5,032	4,928
Withholding Tax									
Resident interest income	864	683	645	778	740	891	874	964	883
Non-resident income	717	689	620	723	663	756	700	779	724
Resident dividend income	63	14	25	40	45	39	45	41	45
Foreign-source dividends	8	59	80	32	50	32	50	32	50
Subtotal: Withholding Tax	1,652	1,445	1,370	1,573	1,498	1,718	1,669	1,816	1,702
Total Income Tax	20,287	21,039	20,917	22,062	22,012	23,393	23,345	24,663	24,482
Other Direct Tax									
Estate and gift duties	3	2	..	2	..	2	..	2	..
Land tax	(1)	..	..	..	..	..	..	..	..
Subtotal: Other Direct Tax	2	2	..	2	..	2	..	2	..
Total Direct Tax	20,289	21,041	20,917	22,064	22,012	23,395	23,345	24,665	24,482
Indirect Tax									
GST									
GST (Customs)	3,053	3,433	3,431	3,492	3,531	3,639	3,696	3,770	3,870
GST (IRD)	5,351	5,324	5,245	5,692	5,548	5,972	5,906	6,243	6,116
Subtotal: GST	8,404	8,757	8,676	9,184	9,079	9,611	9,602	10,013	9,986
Excise duties on:									
Alcoholic drinks	432	436	431	438	436	440	445	444	452
Tobacco products	714	706	706	709	709	712	712	714	714
Petroleum fuels	802	854	828	867	828	880	828	894	828
Subtotal: Excise Duties	1,948	1,996	1,965	2,014	1,973	2,032	1,985	2,052	1,994
Other Indirect Tax									
Customs duty	528	562	572	536	563	503	536	507	541
Road user charges	468	510	508	540	537	573	573	607	609
Motor vehicle fees	174	179	182	183	185	188	188	192	190
Stamp and cheque duties	94	56	57	67	69	71	69	74	69
Gaming duties	155	169	166	178	174	186	186	193	196
Energy resources levy	96	90	96	89	97	89	98	89	99
Subtotal: Other Indirect Tax	1,515	1,566	1,581	1,593	1,625	1,610	1,650	1,662	1,704
Total Indirect Tax	11,867	12,319	12,222	12,791	12,677	13,253	13,237	13,727	13,684
Total Tax	32,156	33,360	33,139	34,855	34,689	36,648	36,582	38,392	38,166
Tax-to-GDP	32.3%	32.1%	31.9%	31.8%	31.6%	31.7%	31.7%	31.8%	31.6%
GDP	99,688	103,931	103,931	109,771	109,771	115,439	115,439	120,591	120,591

Sources: Inland Revenue, The Treasury

Note: Numbers are after elimination of GST on department outputs.

Table A.2 – Treasury and Inland Revenue Forecasts of Tax Receipts (Cash)

(\$ million)	1998/99	1999/2000		2000/01		2001/02		2002/03	
	Actual	Projection		Projection		Projection		Projection	
		Treasury	IRD	Treasury	IRD	Treasury	IRD	Treasury	IRD
Direct Tax									
Individuals									
Source deductions	12,328	12,666	12,660	12,983	13,035	13,621	13,685	14,302	14,375
Other persons	3,566	3,516	3,505	3,782	3,705	4,021	3,900	4,284	4,115
Refunds	(1,189)	(1,036)	(1,060)	(1,064)	(1,010)	(1,084)	(990)	(1,107)	(980)
Fringe benefit tax	329	326	310	332	319	338	330	341	339
Subtotal: Individuals	15,034	15,472	15,415	16,033	16,049	16,896	16,925	17,820	17,849
Company Tax (net)	3,821	4,137	4,163	4,504	4,463	4,787	4,748	5,032	4,928
Withholding Tax									
Resident interest income	876	687	640	775	740	897	877	964	883
Non-resident income	709	693	620	723	663	756	700	779	724
Resident dividend income	60	14	25	40	45	39	45	41	45
Foreign-source dividends	9	59	80	32	50	32	50	32	50
Subtotal: Withholding Tax	1,654	1,453	1,365	1,570	1,498	1,724	1,672	1,816	1,702
Total Income Tax	20,509	21,062	20,943	22,107	22,010	23,407	23,345	24,668	24,479
Other Direct Tax									
Estate and gift duties	2	2	..	2	..	2	..	2	..
Land tax	..	..	..	..	..	..	..	..	..
Subtotal: Other Direct Tax	2	2	..	2	..	2	..	2	..
Total Direct Tax	20,511	21,064	20,943	22,109	22,010	23,409	23,345	24,670	24,479
Indirect Tax									
GST									
GST (Customs)	3,072	3,413	3,424	3,472	3,526	3,619	3,688	3,750	3,865
GST (IRD)	5,362	5,304	5,233	5,672	5,536	5,952	5,894	6,223	6,104
Subtotal: GST	8,434	8,717	8,657	9,144	9,062	9,571	9,582	9,973	9,969
Excise duties on:									
Alcoholic drinks	422	436	431	438	436	440	445	444	452
Tobacco products	614	706	706	709	709	712	712	714	714
Petroleum fuels	828	853	828	866	828	879	828	893	828
Subtotal: Excise Duties	1,864	1,995	1,965	2,013	1,973	2,031	1,985	2,051	1,994
Other Indirect Tax									
Customs duty	522	562	572	536	563	503	536	507	541
Road user charges	478	510	508	540	537	573	573	607	609
Motor vehicle fees	179	179	182	183	185	188	188	192	190
Stamp and cheque duties	143	23	29	66	69	70	69	73	69
Gaming duties	157	168	166	177	174	185	186	192	196
Energy resources levy	96	90	96	89	97	89	98	89	99
Subtotal: Other Indirect Tax	1,575	1,532	1,553	1,591	1,625	1,608	1,650	1,660	1,704
Total Indirect Tax	11,873	12,244	12,175	12,748	12,660	13,210	13,217	13,684	13,667

Sources: Inland Revenue, The Treasury

Note: Numbers are after elimination of GST on department outputs.

Annex B: Expense Tables

Table B.1 – Expenses by Category

(\$ million)	1995/96 Actual	1996/97 Actual	1997/98 Actual	1998/99 Actual	1999/2000 Forecast	2000/01 Projection	2001/02 Projection	2002/03 Projection
Social security and welfare	11,231	11,878	12,510	12,906	12,963	13,043	13,280	13,659
GSF Pension expense	1,009	742	493	1,132	656	650	634	668
Health	5,228	5,626	6,001	6,573	6,816	7,041	7,127	7,211
Education	4,949	5,335	5,714	5,899	6,373	6,524	6,634	6,779
Core government services	1,565	1,667	1,562	1,705	1,677	1,692	1,645	1,627
Law and order	1,234	1,281	1,345	1,499	1,452	1,438	1,444	1,439
Defence	970	946	1,065	1,030	1,176	1,142	1,091	1,101
Transport and communications	821	888	948	1,029	1,075	1,096	1,148	1,197
Economic and industrial services	997	763	840	858	809	773	771	766
Primary services	304	351	423	334	307	306	308	309
Heritage, culture and recreation	247	277	297	316	388	391	389	387
Housing and community	40	47	29	41	48	45	40	38
Other	48	68	167	34	149	146	145	145
Finance costs	3,703	3,072	2,804	2,516	2,310	2,422	2,478	2,394
Net foreign exchange (gains)/losses	(603)	12	13	(47)	(26)	..	..	..
Provision for future initiatives	..	..	..	..	10	310	920	1,470
Total Expenses	31,743	32,953	34,211	35,825	36,183	37,019	38,054	39,190
Less								
Foreign exchange (losses)/gains	603	(12)	(13)	47	26	..	..	..
Unfunded GSF liability revaluation	(226)	4	233	(429)	(3)	28	54	26
NPF revaluation	15	..	5	28	..	..	..	..
Adjusted Total Expenses	32,135	32,945	34,436	35,471	36,206	37,047	38,108	39,216

Source: The Treasury

Table B.2 – Social security and welfare

(\$ million)	1995/96 Actual	1996/97 Actual	1997/98 Actual	1998/99 Actual	1999/2000 Forecast	2000/01 Projection	2001/02 Projection	2002/03 Projection
Welfare benefits	10,593	11,145	11,730	12,006	12,148	12,269	12,530	12,909
Social rehabilitation & compensation	93	89	123	91	59	60	63	63
Departmental expenses	534	529	532	654	673	629	607	607
Other non-departmental expenses	11	115	125	155	83	85	80	80
Total Social Security and Welfare	11,231	11,878	12,510	12,906	12,963	13,043	13,280	13,659

Source: The Treasury

Table B.3 – New Zealand superannuation and welfare benefits

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
New Zealand Superannuation	5,051	5,102	5,106	5,071	5,015	4,981	5,092	5,273
Domestic Purposes Benefit	1,362	1,447	1,501	1,451	1,433	1,459	1,510	1,574
Unemployment Benefit	1,236	1,327	1,436	369	..	..	..	..
Community Wage	..	..	..	1,486	1,990	2,007	2,001	2,028
Accommodation Supplement	562	662	793	843	874	910	945	996
Invalids Benefit	481	536	599	630	671	720	778	841
Sickness Benefit	353	379	400	97	..	..	..	..
Disability Allowance	149	179	198	204	194	183	193	212
Transitional Retirement Benefit	101	108	111	116	125	134	122	81
Family Support	748	785	874	912	944	949	956	963
Independent Family Tax Credit	..	41	121	164	188	175	177	178
Special Benefit	87	74	60	44	32	26	25	25
Benefits paid in Australia	30	53	63	146	145	165	165	161
Other benefits	433	452	468	473	537	560	566	577
Total Welfare Benefits	10,593	11,145	11,730	12,006	12,148	12,269	12,530	12,909

Source: The Treasury

Table B.4 – Beneficiary numbers

(Thousands)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
New Zealand Superannuation	485	476	470	464	456	447	448	454
Domestic Purposes Benefit	107	112	115	113	111	112	114	117
Unemployment Benefit	139	144	152	..	..	..	..	..
Community Wage	..	..	..	204	206	205	201	200
Accommodation Supplement	276	296	310	320	326	332	335	343
Invalids Benefit	41	44	48	50	53	56	59	62
Sickness Benefit	33	34	36	..	..	..	..	..

Source: The Treasury

Table B.5 – GSF pension expense

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Pension expenses	783	746	726	703	653	678	688	694
Plus revaluation of Unfunded Liability	226	(4)	(233)	429	3	(28)	(54)	(26)
Total GSF pension expense	1,009	742	493	1,132	656	650	634	668

Source: The Treasury

Table B.6 – Health

(\$ million)	1995/96 Actual	1996/97 Actual	1997/98 Actual	1998/99 Actual	1999/2000 Forecast	2000/01 Projection	2001/02 Projection	2002/03 Projection
Departmental outputs	55	58	58	58	54	53	53	53
Personal health, disability support and public health service purchasing	4,958	5,333	5,723	6,107	6,373	6,577	6,671	6,754
Other non-departmental outputs	35	45	18	135	116	129	119	120
Health payments to ARCIC	171	193	185	237	252	263	264	264
Other expenses	9	(3)	17	36	21	19	20	20
Total Health Expenses	5,228	5,626	6,001	6,573	6,816	7,041	7,127	7,211

Source: The Treasury

Table B.7 – Personal health, disability support and public health services

(\$ million)	1995/96 Actual	1996/97 Actual	1997/98 Actual	1998/99 Actual	1999/2000 Forecast	2000/01 Projection	2001/02 Projection	2002/03 Projection
Personal health services:								
Northern	1,154	1,224	1,337	1,452	1,540	1,579	1,605	1,632
Midland	750	791	844	890	934	957	969	980
Central	888	933	981	1,047	1,094	1,119	1,128	1,135
Southern	812	858	910	1,004	1,045	1,064	1,071	1,078
Additional health purchases	..	25	..	..	..	..	..	..
Additional elective services	..	43	96	70	..	..	..	..
Total Personal Health	3,604	3,874	4,168	4,463	4,613	4,719	4,773	4,825
Disability support services:								
Northern	395	429	465	495	536	569	583	597
Midland	248	268	285	303	324	344	353	361
Central	330	345	361	383	403	423	430	436
Southern	302	321	343	355	374	394	401	408
Total Disability Support	1,275	1,363	1,454	1,536	1,637	1,730	1,767	1,802
Public Health Service Purchasing	79	96	101	108	123	128	131	127
Total	4,958	5,333	5,723	6,107	6,373	6,577	6,671	6,754

Source: The Treasury

Table B.8 – Health related payments to ARCIC

(\$ million)	1995/96 Actual	1996/97 Actual	1997/98 Actual	1998/99 Actual	1999/2000 Forecast	2000/01 Projection	2001/02 Projection	2002/03 Projection
Petrol excise	67	64	65	66	68	69	70	70
Medical treatment	104	129	120	171	184	194	194	194
Total	171	193	185	237	252	263	264	264

Source: The Treasury

Table B.9 – Education

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Early childhood education	227	251	277	294	317	327	334	338
Primary and secondary schools	2,478	2,714	2,978	3,147	3,443	3,511	3,560	3,677
Tertiary funding	1,697	1,810	1,871	1,843	1,937	2,032	2,097	2,130
Departmental expenses	280	287	316	360	405	393	384	377
Other education expenses	267	273	272	255	271	261	259	257
Total Education Expenses	4,949	5,335	5,714	5,899	6,373	6,524	6,634	6,779

Source: The Treasury

Table B.10 – Primary and secondary education

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Primary	1,269	1,374	1,515	1,624	1,771	1,801	1,811	1,866
Secondary	964	1,073	1,158	1,155	1,308	1,337	1,373	1,431
Secondary allowances	7	8	..	..	..	..	..	..
School transport	87	89	94	93	96	97	99	99
Special needs support	151	170	211	275	268	276	277	281
Total Schools Funding	2,478	2,714	2,978	3,147	3,443	3,511	3,560	3,677
Places (year)	1996	1997	1998	1999	2000	2001	2002	2003
Primary	451,450	456,490	466,460	467,093	470,810	470,162	469,082	465,328
Secondary	237,940	239,740	243,600	248,559	253,749	262,213	271,495	280,668

Sources: Ministry of Education, The Treasury

Table B.11 – Tertiary education

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Tuition	1,152	1,169	1,183	1,236	1,253	1,307	1,347	1,353
Other tertiary funding	254	252	258	128	187	180	168	178
Total Tertiary Education and Training	1,406	1,421	1,441	1,364	1,440	1,487	1,515	1,531
Tertiary student allowances	286	318	344	378	393	426	445	462
Student loan provision and write-offs	5	71	86	101	104	119	137	137
Total Tertiary Funding	1,697	1,810	1,871	1,843	1,937	2,032	2,097	2,130
Places (year)	1996	1997	1998	1999	2000	2001	2002	2003
EFTS Students	142,961	145,686	148,978	170,335	176,005	180,552	184,965	187,225

Sources: Ministry of Education, The Treasury

Table B.12 – Core government services

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Official development assistance	165	184	195	204	213	223	223	223
Indemnity and guarantee expenses	(15)	..	(5)	(28)	..	..	..	..
Departmental expenses	906	931	888	892	917	884	838	825
Science expenses	304	312	389	405	420	440	442	442
Other expenses	205	240	95	232	127	145	142	137
Total Core Government Services	1,565	1,667	1,562	1,705	1,677	1,692	1,645	1,627

Source: The Treasury

Table B.13 – Law and order

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Departmental expenses:								
Police	579	592	611	708	682	665	672	666
Department of Justice	69	..	..	..	..	..	..	..
Ministry of Justice	9	12	11	11	12	12	12	12
Department of Corrections	205	261	290	324	330	338	337	338
Department for Courts	164	185	194	206	176	172	172	172
Other departments	98	92	92	99	55	55	55	55
Total Departments	1,124	1,142	1,198	1,348	1,255	1,242	1,248	1,243
Non-departmental outputs	101	105	109	114	159	159	158	158
Other expenses	9	34	38	37	38	37	38	38
Total Law and Order Expenses	1,234	1,281	1,345	1,499	1,452	1,438	1,444	1,439

Source: The Treasury

Table B.14 – Defence

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
NZDF expenses	937	909	955	991	1,063	1,069	1,055	1,065
Other expenses	33	37	110	39	113	73	36	36
Total Defence Expenses	970	946	1,065	1,030	1,176	1,142	1,091	1,101

Source: The Treasury

Table B.15 – Transport and communications

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Transit New Zealand	710	..	..	..	..	..	..	..
Transfund	..	772	828	880	947	975	1,024	1,073
Departmental outputs	66	65	67	71	70	70	71	71
Other non-departmental expenses	45	51	52	61	57	50	52	52
Other expenses	..	..	1	17	1	1	1	1
Total Transport and Communications	821	888	948	1,029	1,075	1,096	1,148	1,197

Source: The Treasury

Table B.16 – Economic and industrial

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Departmental outputs	246	264	293	450	374	334	333	328
Equiticorp judgment	328	32	(92)	..	..	..	..	..
Employment initiatives	259	278	294	166	206	212	212	212
Non-departmental outputs	156	151	159	176	156	157	156	156
Other expenses	8	38	186	66	73	70	70	70
Total Economic and Industrial Services	997	763	840	858	809	773	771	766

Source: The Treasury

Table B.17 – Employment initiatives

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Training benefit (including tax)	98	99	98	22	..	..	..	..
Training incentive allowance	27	29	34	30	31	34	34	34
Community employment projects	16	19	18	15	14	18	18	18
Job plus	80	81	..	..	..	..	..	..
Taskforce Green	25	35	..	..	..	..	..	..
Subsidised work	..	..	124	77	111	110	110	110
Employment support for Disabled	..	..	..	17	48	48	48	48
Other employment assistance schemes	13	15	20	5	2	2	2	2
Total Employment Initiative Expenses	259	278	294	166	206	212	212	212

Source: The Treasury

Table B.18 – Primary services

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Departmental expenses	240	252	281	233	217	213	210	211
Non-departmental outputs	45	44	51	68	73	76	80	80
Other expenses	19	55	91	33	17	17	18	18
Total Primary Services Expenses	304	351	423	334	307	306	308	309

Source: The Treasury

Table B.19 – Heritage, culture and recreation

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Community grants	22	20	20	20	18	18	18	18
Departmental outputs	171	195	199	208	204	196	195	193
Non-departmental outputs	46	57	58	70	155	170	171	171
Other expenses	8	5	20	18	11	7	5	5
Total Heritage, Culture and Recreation	247	277	297	316	388	391	389	387

Source: The Treasury

Table B.20 – Housing and community development

(\$ million)	1995/96	1996/97	1997/98	1998/99	1999/2000	2000/01	2001/02	2002/03
	Actual	Actual	Actual	Actual	Forecast	Projection	Projection	Projection
Housing subsidies	5	5	2	1	3	3	3	3
Departmental outputs	25	27	30	29	30	31	25	23
Other non-departmental expenses	10	15	(3)	11	15	11	12	12
Total Housing and Community Development	40	47	29	41	48	45	40	38

Source: The Treasury