


Reference: 20150064

29 April 2015



Thank you for your Official Information Act request, received on 2 March 2015. 

 You requested the following:

- *Any information or modelling regarding the burden of GST on households by income quintile; and*
- *Any information or modelling regarding the burden of excise taxes on households by income quintile.*

On 26 March 2015 I wrote to you advising that I was extending the time limit for deciding on your request by an additional 20 working days.

Please find enclosed the following document:

Item	Date	Document Description	Decision
1.	February 2012	Data on average GST and excise duties paid by households in each income decile in 2009/10	Release in full

I have decided to release this document in full.

Please note that this letter (with your personal details removed) and enclosed document may be published on the Treasury website.

This fully covers the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

Suzy Morrissey  
**Team Leader, Tax Strategy**

**Average household indirect taxes by equivalised disposable income decile, 2009/10 (\$2010)**

Decile	GST	Excise duties (alcohol, tobacco and fuel)	Total indirect taxes (GST plus excise duties)	Decile	Number of households
1	\$ 3,060.00	\$ 870.00	\$ 3,930.00	1	162,000
2	\$ 2,850.00	\$ 870.00	\$ 3,720.00	2	162,000
3	\$ 2,970.00	\$ 630.00	\$ 3,600.00	3	162,000
4	\$ 4,040.00	\$ 780.00	\$ 4,820.00	4	162,000
5	\$ 4,450.00	\$ 1,020.00	\$ 5,470.00	5	162,000
6	\$ 5,580.00	\$ 1,350.00	\$ 6,940.00	6	162,000
7	\$ 6,310.00	\$ 1,290.00	\$ 7,600.00	7	162,000
8	\$ 6,170.00	\$ 1,370.00	\$ 7,540.00	8	162,000
9	\$ 7,510.00	\$ 1,580.00	\$ 9,100.00	9	162,000
10	\$ 9,620.00	\$ 1,350.00	\$ 10,980.00	10	162,000
Average	\$ 5,260.00	\$ 1,110.00	\$ 6,370.00	Total	1,620,000

The above data corresponds to Figure 9 of:

Aziz et al (2010), *The Effect on Household Income of Government Taxation and Expenditure in 1988, 1998, 2007 and 2010*, Policy Quarterly, Volume 8, Issue 1 - February 2012.  
<http://igps.victoria.ac.nz/publications/files/2d6039de603.pdf>

Numbers have been rounded to the nearest ten dollars. Totals may not sum due to rounding.

One of the original data sources was the Household Economic Survey, by Statistics New Zealand.

The use of the Household Economic Survey is governed under the strict principles of the Statistics Act 1975. Thus, the data were rounded to maintain the confidentiality requirements of the Act.

Access to the data used in this study was provided by Statistics New Zealand under conditions designed to give effect to the security and confidentiality provisions of the Statistics Act 1975. The results presented in this study are the work of the New Zealand Treasury, not Statistics New Zealand.

RELEASED UNDER THE INFORMATION ACT