

SESSION II.  
1918.  
NEW ZEALAND.

# INCOME-TAX

(PERSONS PAYING) AND AMOUNTS PAID).

*A continuation of Paper B.-22, laid on the Table of the House of Representatives in 1911 and 1915.*

## INCOME-TAX ASSESSMENT FOR 1917-18.

A. Showing Tax charged.

						Number.	Ordinary Income-tax. £	Special War-tax. £
Salaried persons	...	...	...	...	8,070	46,199	69,866	
Professional	...	...	...	...	2,537	56,975	77,607	
Traders, manufacturers, &c.	...	...	...	...	7,917	214,614	310,960	
Landowners	...	...	...	...	12,548	529,062	951,713	
Deceased persons' estates and other trusts	...	...	...	...	2,211	79,111	130,564	
Miscellaneous	...	...	...	...	2,721	64,745	103,969	
Companies	...	...	...	...	1,945	1,245,068	1,862,129	
						37,949	£2,235,774	£3,506,808

NOTE.—The above figures do not represent the revenue of the year, but the tax assessed for that year, some of which, of course, was unpaid at the 31st March, 1918.

B. *Showing Income assessed.*

B. <i>Showing Income assessed.</i>						Assessable Income.
						£
Salaried persons	...	...	...	...	...	3,538,790
Professional	...	...	...	...	...	1,883,810
Traders, manufacturers, &c.	...	...	...	...	...	5,917,422
Landowners	...	...	...	...	...	11,886,958
Deceased persons' estates and other trusts	...	...	...	...	...	1,935,946
Miscellaneous	...	...	...	...	...	1,833,277
Companies	...	...	...	...	...	9,649,170
						<b>£36,645,373</b>

### C. *Classifying Taxpayers according to Assessable Income.*

Number of taxpayers who pay income-tax...	...	...	...	...	...	37,949
Number of taxpayers whose assessable income does not exceed £650 ...	...	...	...	...	...	26,321
" " " exceeds £650 but does not exceed £750					£750	2,298
" " " " £750					£850	1,595
" " " " £850					£900	708
" " " " £900					£1,000	930
" " " " £1,000					£1,500	2,608
" " " " £1,500					£2,000	1,106
" " " " £2,000					£3,000	1,004
" " " " £3,000					£4,000	435
" " " " £4,000					£7,000	469
" " " " £7,000					£10,000	185
" " " " £10,000			...	...	...	290
Total number ...	...	...	...	...	...	37,949

D. *Classifying Taxpayers according to Amounts paid.*

						Ordinary Income-tax.	Special War-tax.
Number of taxpayers who pay 2s. 6d. and under 5s. ... ..						931	350
"	"	5s.	"	10s.	...	1,264	1,002
"	"	10s.	"	£1	...	2,084	1,791
"	"	£1	"	£2	...	3,711	3,882
"	"	£2	"	£3	...	3,253	2,499
"	"	£3	"	£4	...	2,038	3,297
"	"	£4	"	£5	...	1,421	1,792
"	"	£5	"	£7	...	2,829	2,932
"	"	£7	"	£10	...	2,029	3,783
"	"	£10	"	£20	...	3,308	5,266
"	"	£20	"	£30	...	1,666	2,099
"	"	£30	"	£50	...	2,050	1,839
"	"	over £50	...	...	...	3,771	4,548
						<u>30,355*</u>	<u>35,080*</u>

\* A number of taxpayers pay ordinary income-tax but do not pay special war-tax, and *vice versa*.

Land and Income Tax Department,  
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