

# **Managing corporate tax data in a digital age**

**A Geographer's Point of View**

**Kithsiri L De Silva**

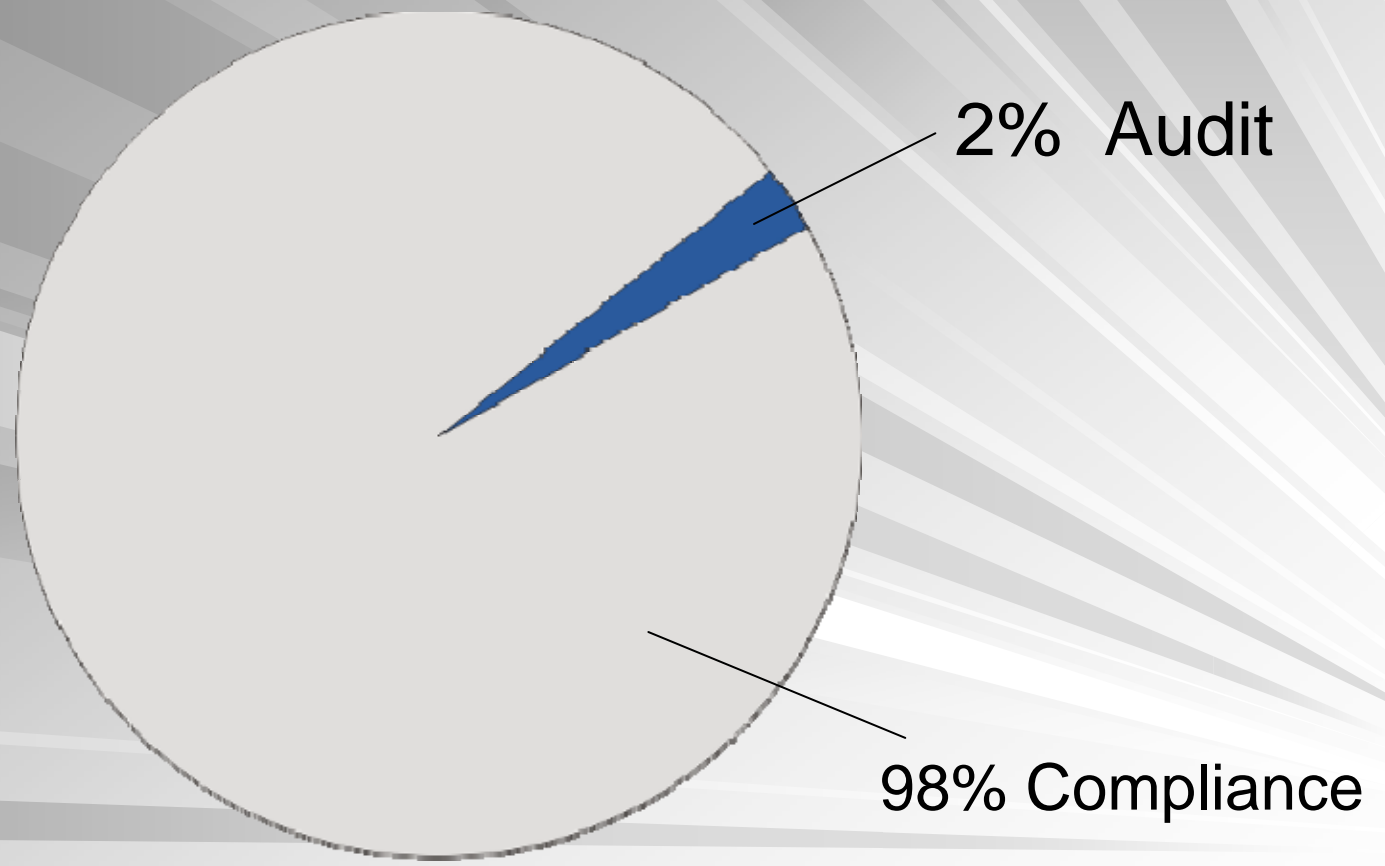
Aerial photographs by courtesy of Terralink Ltd NZ

# Disclaimer

- Any views or opinions expressed are my own and do not reflect the official view of NZ Inland Revenue Department



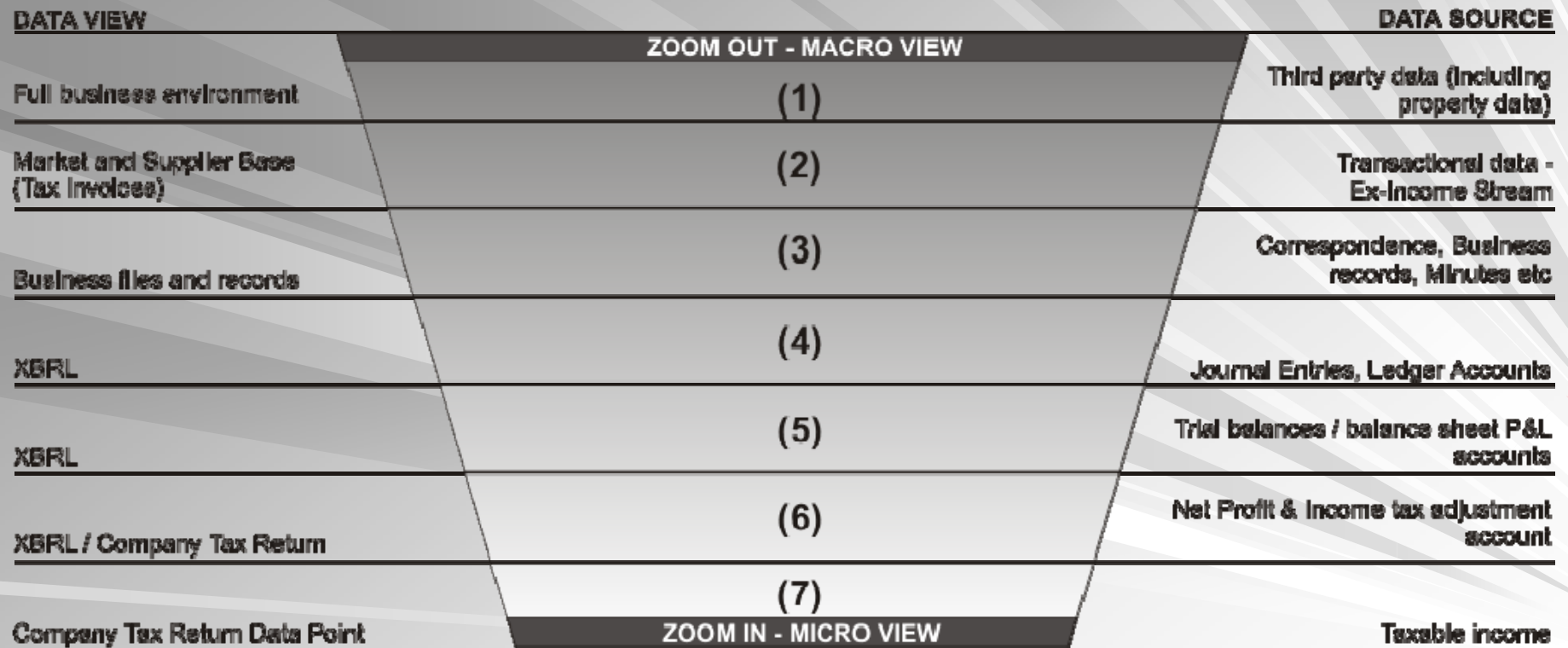
# Total Tax Collected Annually



Information is “fons et origo”  
of taxation



# Taxpayer's Data Triangle (Inverted)

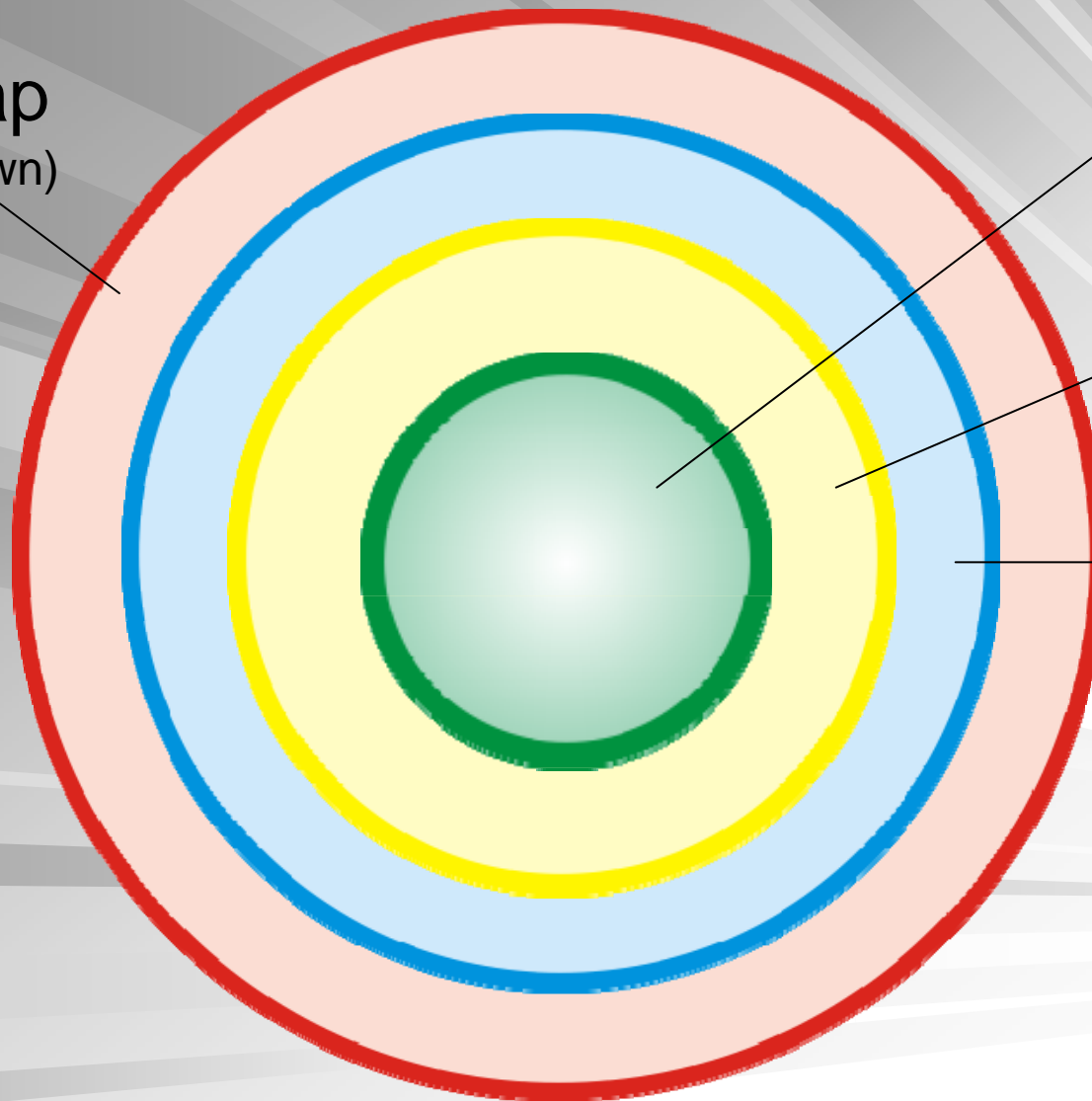






# Data Components of the Tax Base

Data Gap  
(The Unknown)



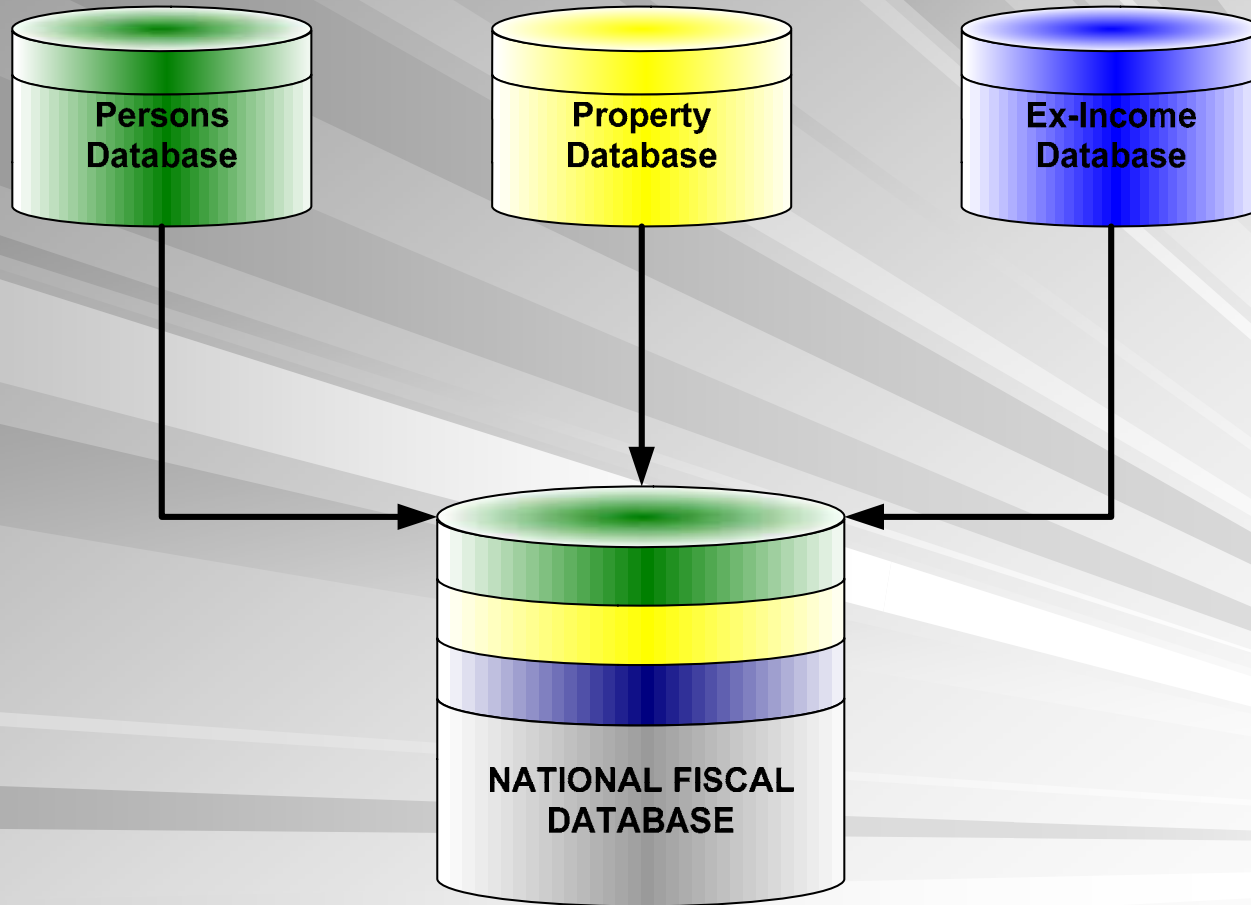
Persons

Property

Ex-  
Income



# National Fiscal Database





# The Persons' Database sources

**1a = Immigration**

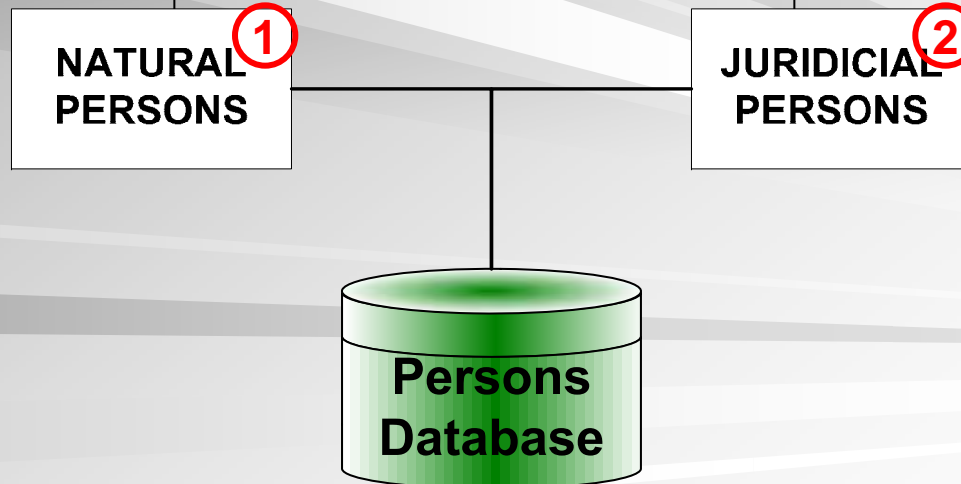
**1b = Tax Department**

**1c = Births, Deaths & Marriages**

**2a = Partnerships and Trusts**

**2b = Government Institutions**

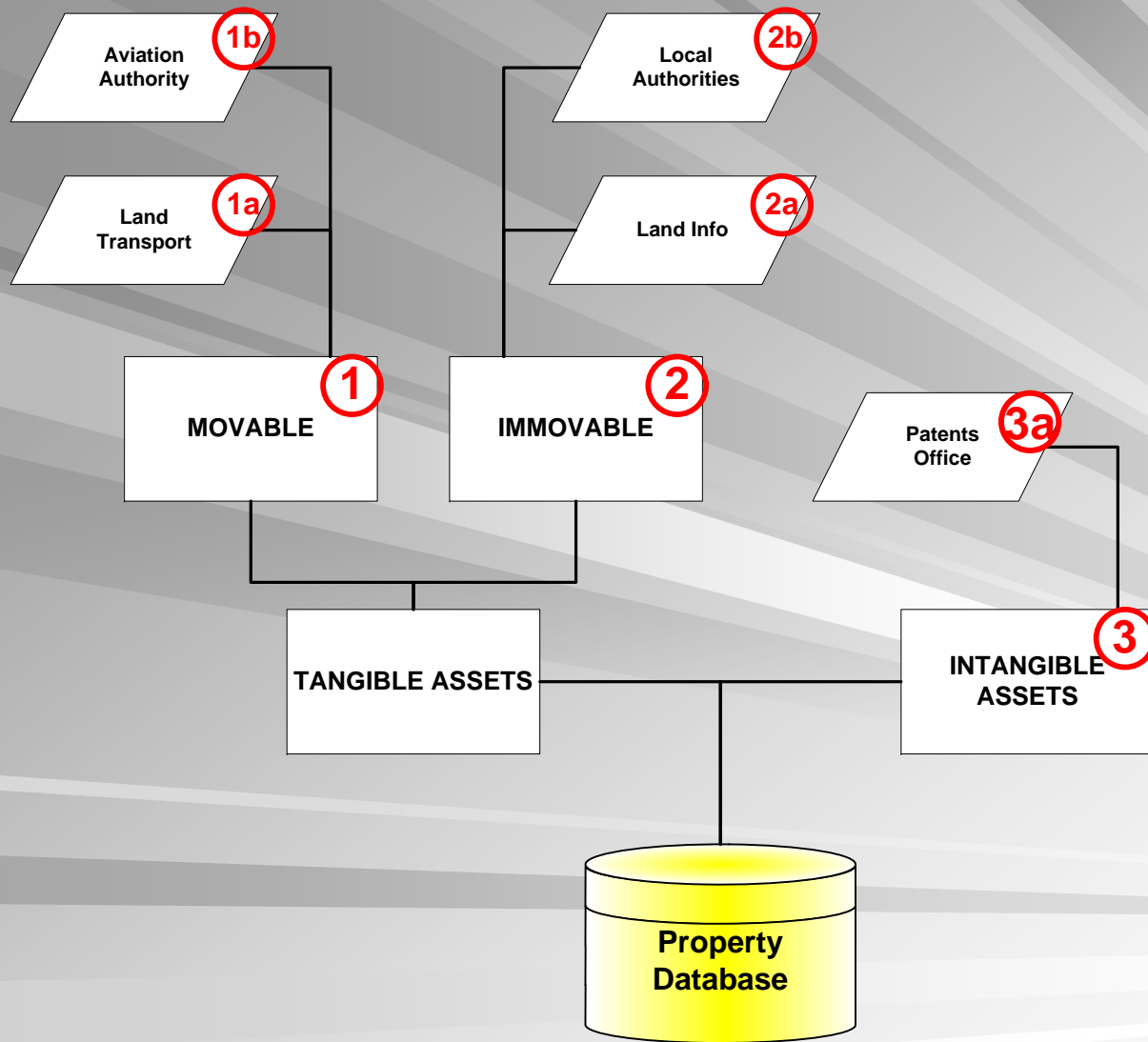
**2c = Companies Office**







# The Property Database Sources



**1 = Movable**

**1a = Land Transport**

**1b = Aviation Authority**

**2 = Immovable**

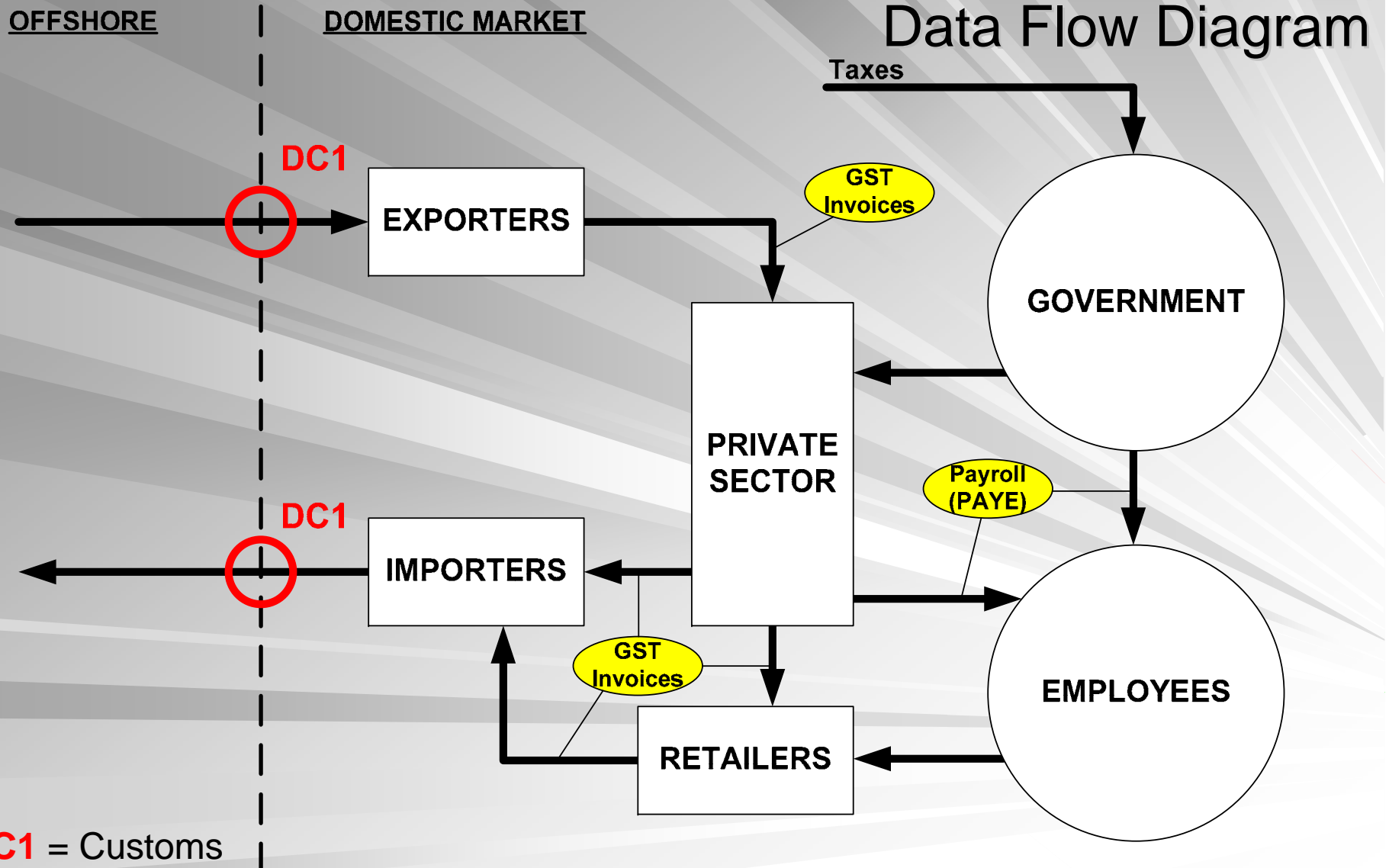
**2a = Land Info**

**2b = Local Authorities**

**3a = Patents office**



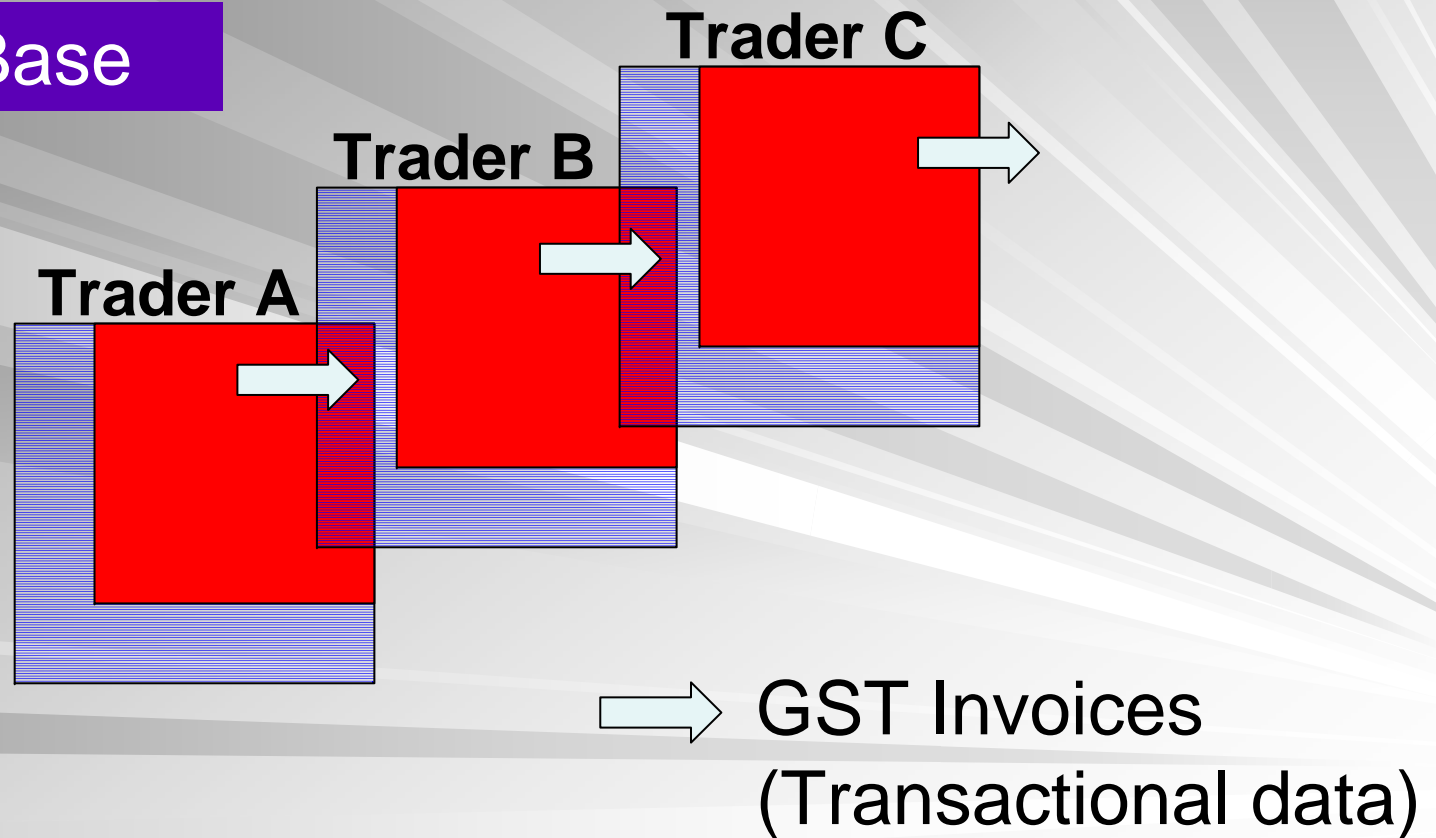
# Expenditure and Income Streams



# Taxpayer Network – Supply chain

Market Base

Supplier Base







# Trading Network of Trader 'X'

**SUPPLIERS**

**CUSTOMERS**

1

2

3

4

**PURCHASES**



1

2

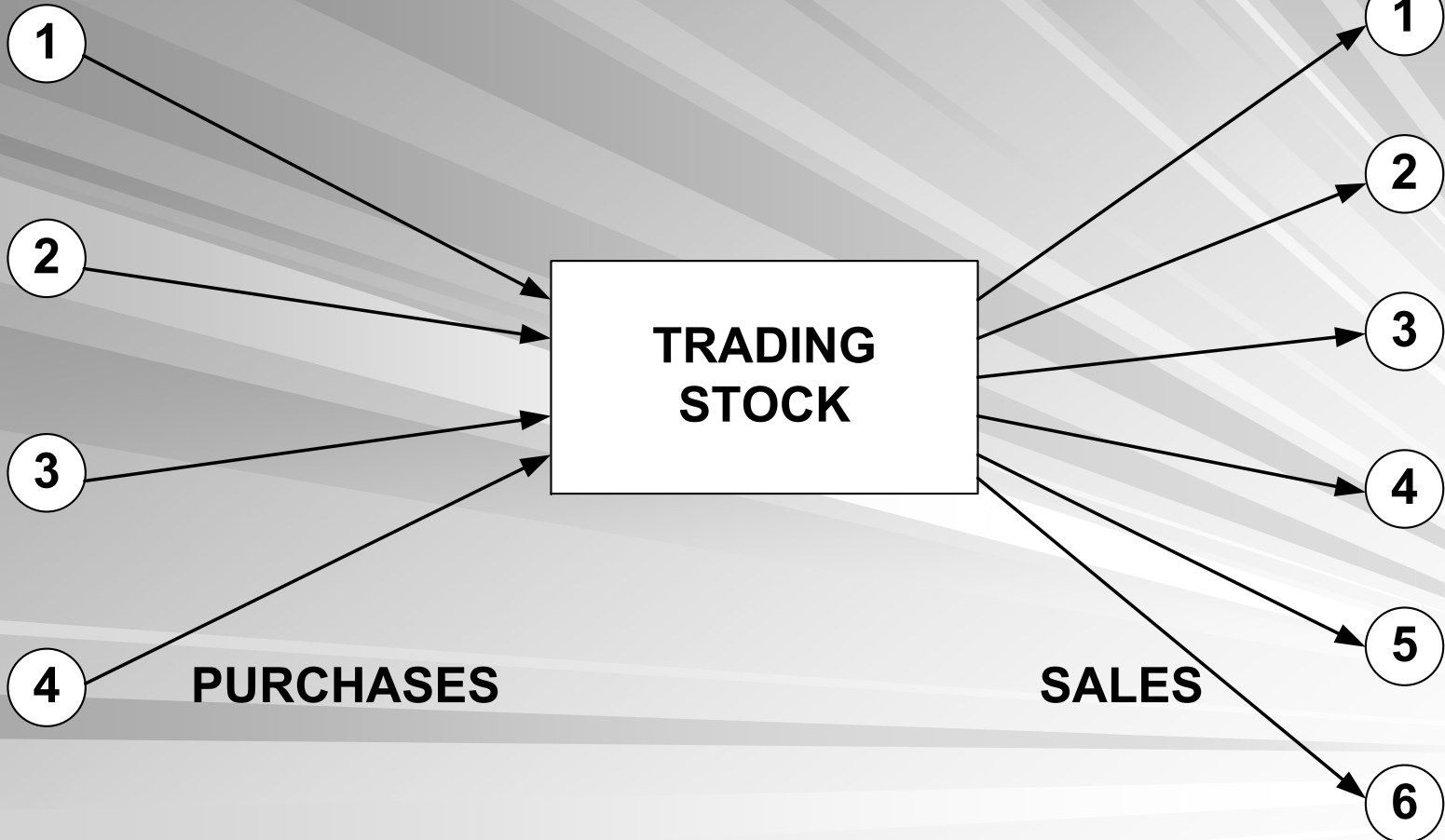
3

4

5

6

**SALES**





# Taxpayer Modelling and Revenue Estimates



**Balance Sheet of AAA Properties Ltd**

<b>Fixed Assets</b>	<b>Trade Name</b>	<b>Title Reference</b>
1. Property A	Akl Building	#3445-56763
2. Property B	Chch Tower	#7735-79428





# Taxpayer Modelling and Revenue Estimates



**Balance Sheet**

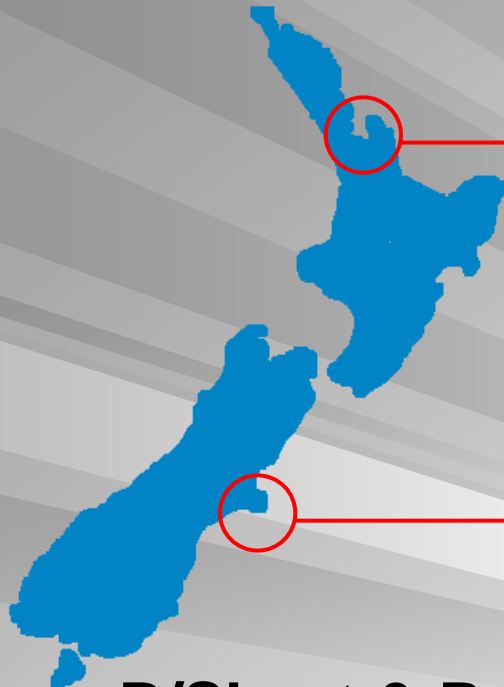
**(P & L a/c)**

<b>Fixed Assets</b>	<b>Lettable Area</b>	<b>MV / M<sup>2</sup></b>	<b>Est. Revenue</b>
1. Property A	1060M <sup>2</sup>	\$2,000	\$2.1M
2. Property B	4550M <sup>2</sup>	\$1,250	\$5.7M





# Taxpayer Modelling and Revenue Estimates

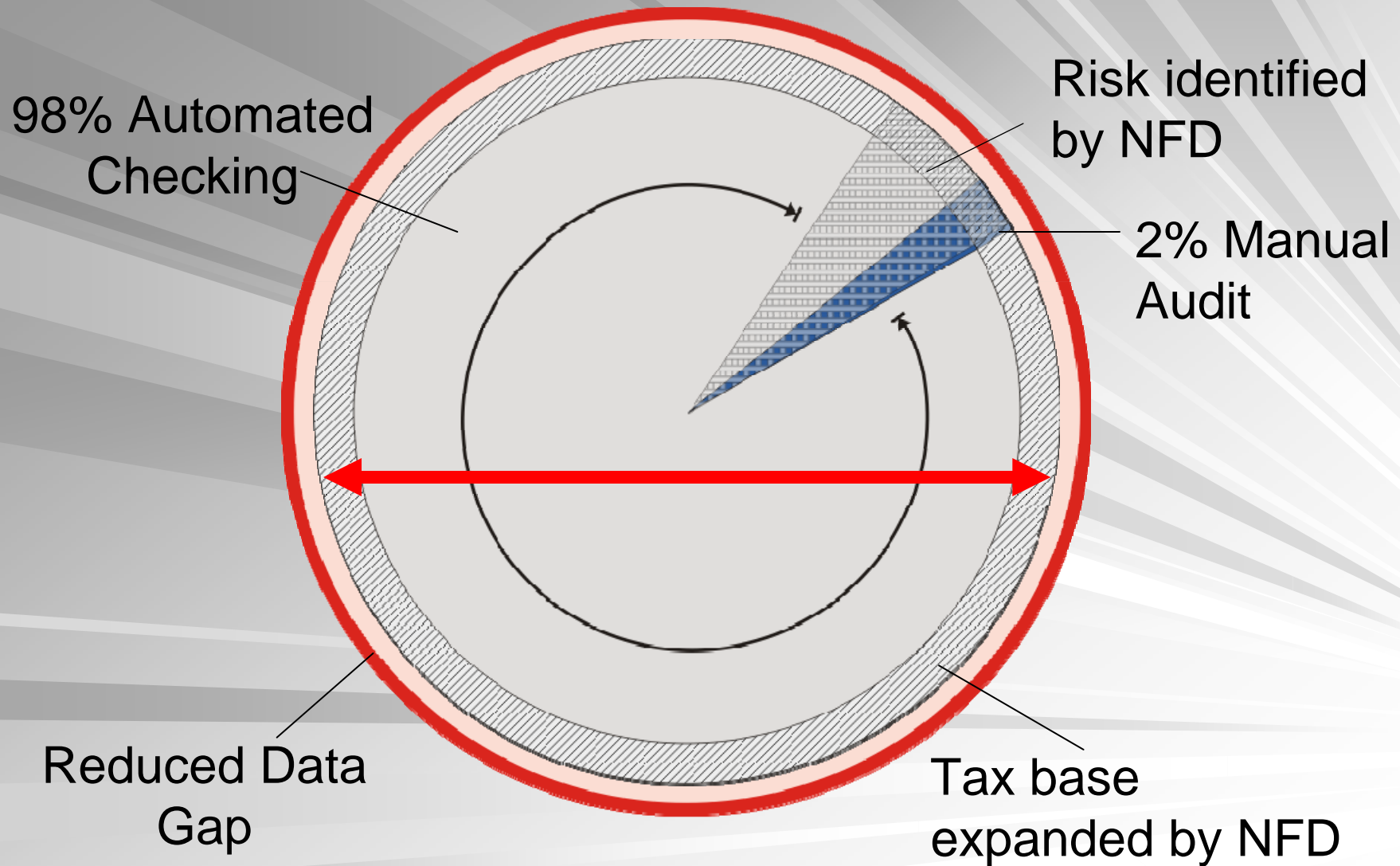


**B/Sheet & P & L a/c NZ**

Fixed Assets	Letable Area	Est. Revenue ( P&L)
1. Auckland	1060M <sup>2</sup>	\$2.1M
2. Christchurch	4550M <sup>2</sup>	\$5.7M
<b>TOTAL</b>	<b>5610M<sup>2</sup></b>	<b>\$7.8M</b>



# Future annual Tax Collections





# KEY WORDS

## 21<sup>st</sup> Century

■ TRANSPARENCY

■ TRUST