

23 August 2019

Josh  
[fyi-request-10840-b8a65ce8@requests.fyi.org.nz](mailto:fyi-request-10840-b8a65ce8@requests.fyi.org.nz)

Dear Josh

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 29 July 2019. You requested the following:

*Can I please attain a breakdown of residential rental properties owned by non tax residents:*

- *Number of non tax residential rentals in each district of New Zealand as of today*
- *Country breakdown of the owners location as of today*

Inland Revenue does not hold comprehensive information on the number of properties owned by a taxpayer. For taxpayers with multiple rentals, their rental information is generally aggregated before it is returned to Inland Revenue.

Further, Inland Revenue holds information on the location of a taxpayer, not the location of their assets. For example, an Auckland taxpayer with a rental property in Cambridge would show up as Auckland, not Cambridge.

In addition, rental properties can be held through entities (companies and trusts, for example). The location of the underlying entity owners could be anywhere or could even be a mix of both domestic and offshore.

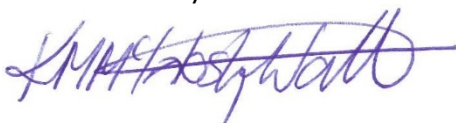
Due to the above points, I must refuse your request under section 18(g) of the OIA, as the information is not held by Inland Revenue.

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

Thank you for your request.

Yours sincerely



Kerryn McIntosh-Watt  
**Manager, Government & Executive Services**

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