

# Property transfers and tax residency

1 April 2017 – 30 June 2017





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## Understanding these statistics

As a result of the Land Transfer Amendment Act, we collect tax-related data when people buy, sell or transfer property. In addition the legislation requires us to ask questions that help inform housing policy. This information is collected through a tax statement.

The information provided on each tax statement is confidential to the buyers and sellers, and to Inland Revenue, so may only be released by us in a summarised form.

This document presents a summary of the information provided on these tax statements. Information on the size or value of the property being transferred is not included in this report as this is not collected in the tax statements.

Tax residence is not the same as nationality. An overseas tax resident may be a New Zealand citizen (such as someone working or travelling overseas). Or they may be an overseas citizen who lives and works in New Zealand, but is counted as overseas for tax purposes.

This document is not a register of foreign ownership of residential or other property. It reports the tax residence, citizenship and visa status of the property buyers and sellers (there can be more than one per property).

Read more information about how to understand these statistics on the LINZ website at [www.linz.govt.nz/understanding-tax-residency-data](http://www.linz.govt.nz/understanding-tax-residency-data)

New Zealand Government

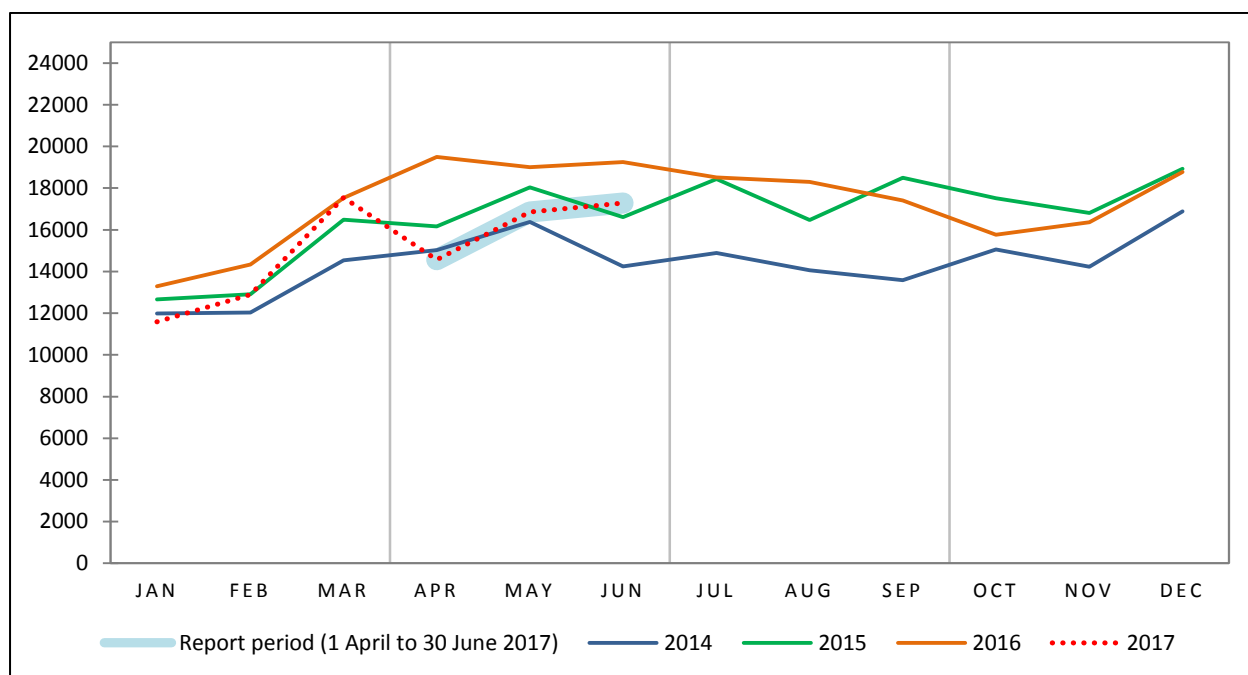
# Property Transfers subject to the Land Transfer Act

These statistics show property transfers. Transfers include buying and selling property, as well as property that is transferred without a sale, for example changes of trustee.

There were 48,603 property transfers registered with Land Information New Zealand from April to June 2017.

Figure 1 compares transfers by month, and highlights the time period covered by this report.

Figure 1: Registration of transfers 2014-2017



# Part A: Property Transfers by Tax Residency

## Tax Residency – Buyers

### Key data

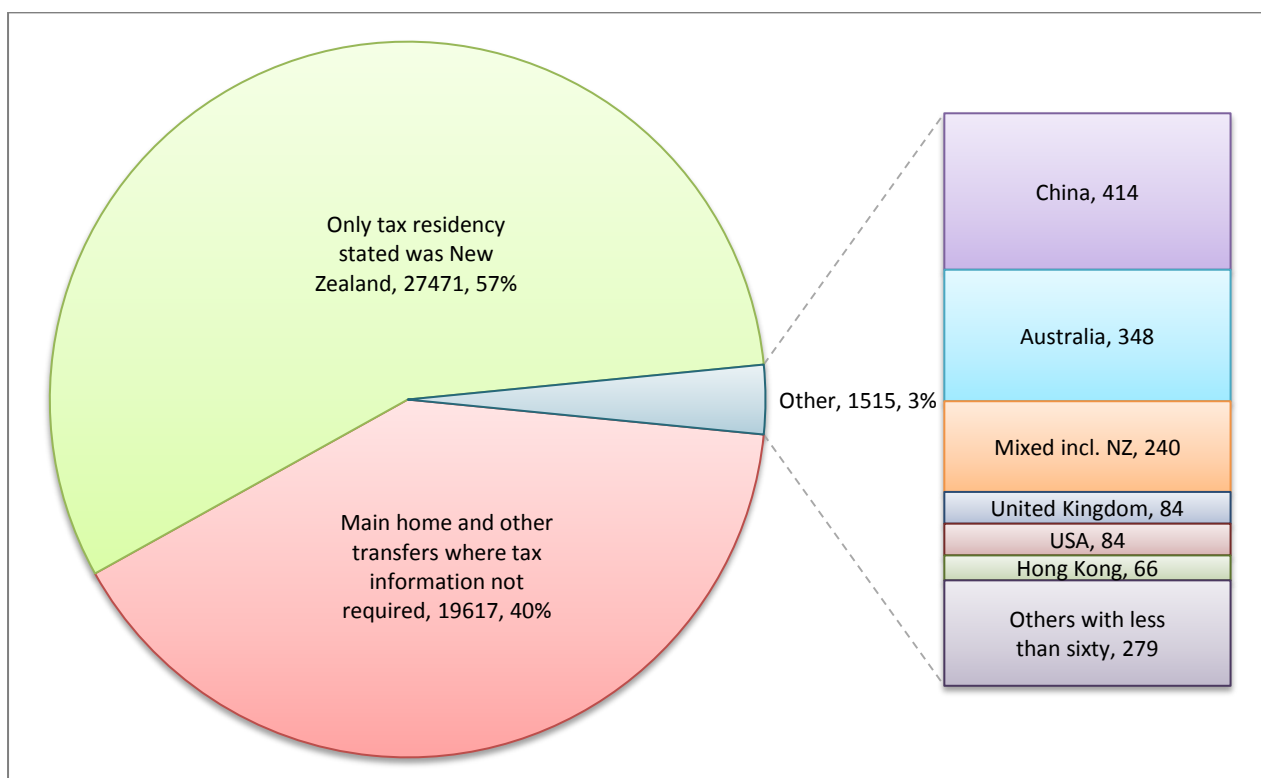
Of the 48,603 property transfers registered with Land Information New Zealand from April to June 2017, there were 27,471 transfers where the property buyers provided only a New Zealand tax residence (57%). There were 1515 transfers where at least one of the property buyers provided an overseas tax residency (3%). Of those:

- 414 were tax residents of China
- 348 were tax residents of Australia
- 240 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 84 were tax residents of United Kingdom
- 84 were tax residents of USA
- 66 were tax residents of Hong Kong
- 279 were tax residents of 49 other countries (each with fewer than 60).

There were 19,617 transfers (40%) where tax information was not required because it involved the main home or for other reasons. To claim the main home exemption you need to live at the property and can't be an "offshore person", so you have a clear connection to New Zealand. Other reasons include Māori Land, Treaty Settlements, and purchases for central and local government purposes.

Tax residency is not the same as nationality. You can live in New Zealand and also have tax residency in another country. Alternatively, you could be an overseas citizen and have only New Zealand tax residency.

**Figure 2: Transfers where buyers stated an overseas tax residency (Apr – Jun 2017)**  
This includes trusts, businesses and companies.



# Tax Residency – Sellers

## Key data

Of the 48,603 property transfers registered with Land Information New Zealand from April to June 2017, there were 31,386 transfers where the property sellers provided only a New Zealand tax residency (65%).

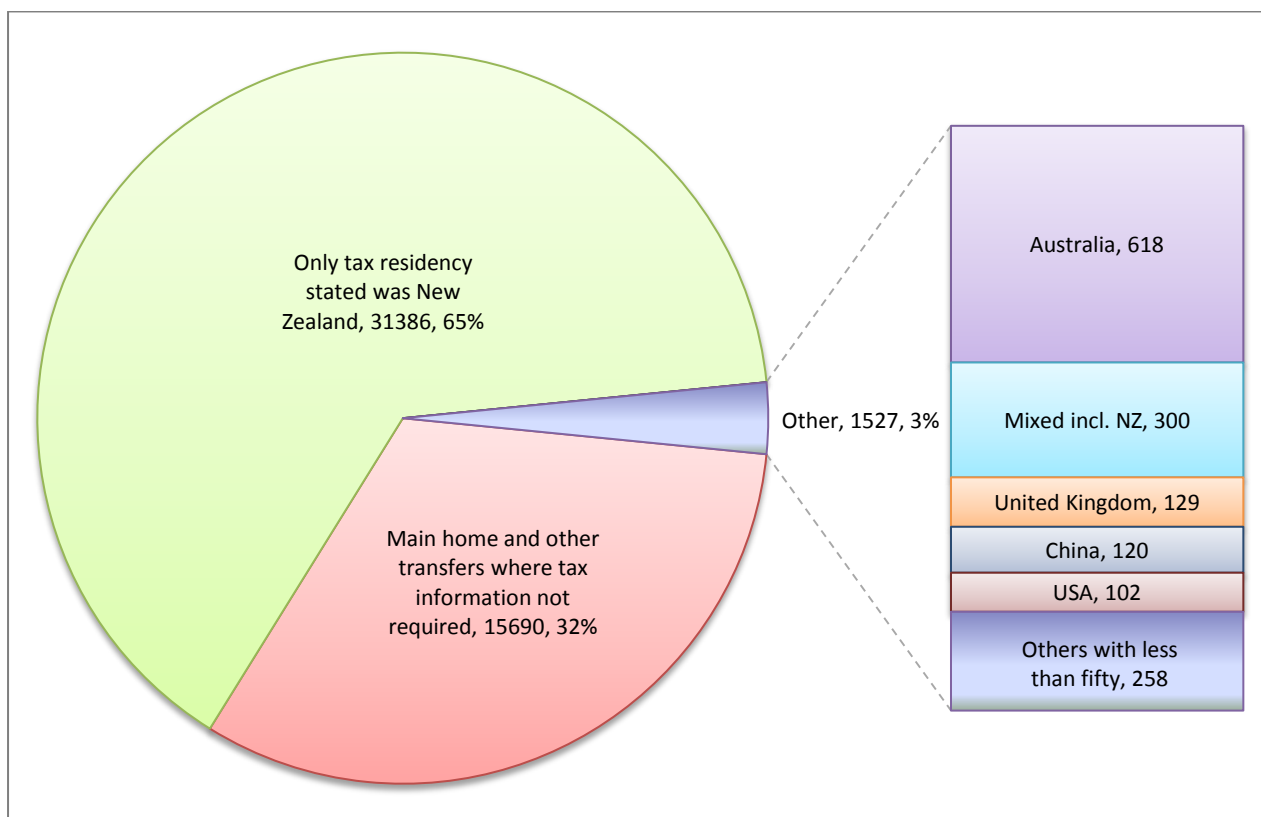
There were 1527 transfers where at least one of the property sellers provided an overseas tax residency (3%). Of those:

- 618 were tax residents of Australia
- 300 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 129 were tax residents of the United Kingdom
- 120 were tax residents of China
- 102 were tax residents of USA
- 258 were tax residents of 45 other countries (each with fewer than 50).

There were 15,690 transfers (32%) where tax information was not required because it involved the main home or for other reasons. To claim the main home exemption you need to live at the property and can't be an "offshore person", so you have a clear connection to New Zealand. Other reasons include sale of deceased estates, court ordered sales, Māori Land, Treaty Settlements, and disposals of central and local government property.

Tax residency is not the same as nationality. You can live in New Zealand and also have tax residency in another country. Alternatively, you could be an overseas citizen and have only New Zealand tax residency.

**Figure 3: Transfers where sellers stated an overseas tax residency (Apr – Jun 2017)**  
This includes trusts, businesses and companies.





# Tax Residency – Buyers of property in Auckland

## Key data

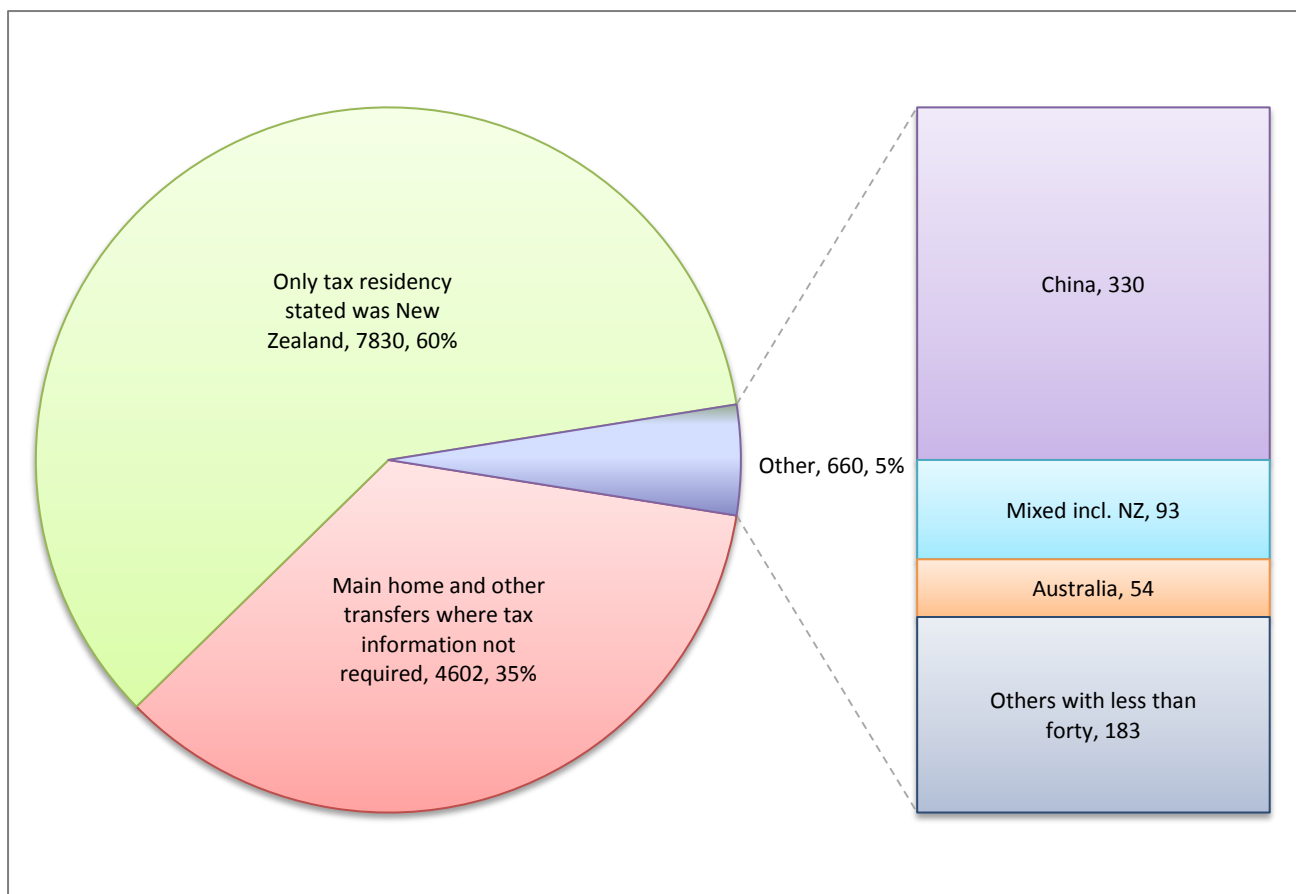
Of 13,092 property transfers registered with Land Information New Zealand from April to June 2017 for Auckland, there were 7830 transfers where the property buyers provided only a New Zealand tax residence (60%).

There were 660 transfers of property located in the Auckland Council area where at least one of the property buyers provided an overseas tax residency (5%). Of those:

- 330 were tax residents of China
- 93 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 54 were tax residents of Australia
- 183 were tax residents of 30 other countries (each with fewer than 40).

Tax residency is not the same as nationality. You can live in New Zealand and also have tax residency in another country. Alternatively, you could be an overseas citizen and have only New Zealand tax residency.

**Figure 4: Transfers where Auckland buyers stated an overseas tax residency (Apr – Jun 2017)**  
This includes trusts, businesses and companies.



## Tax Residency – Sellers of property in Auckland

### Key data

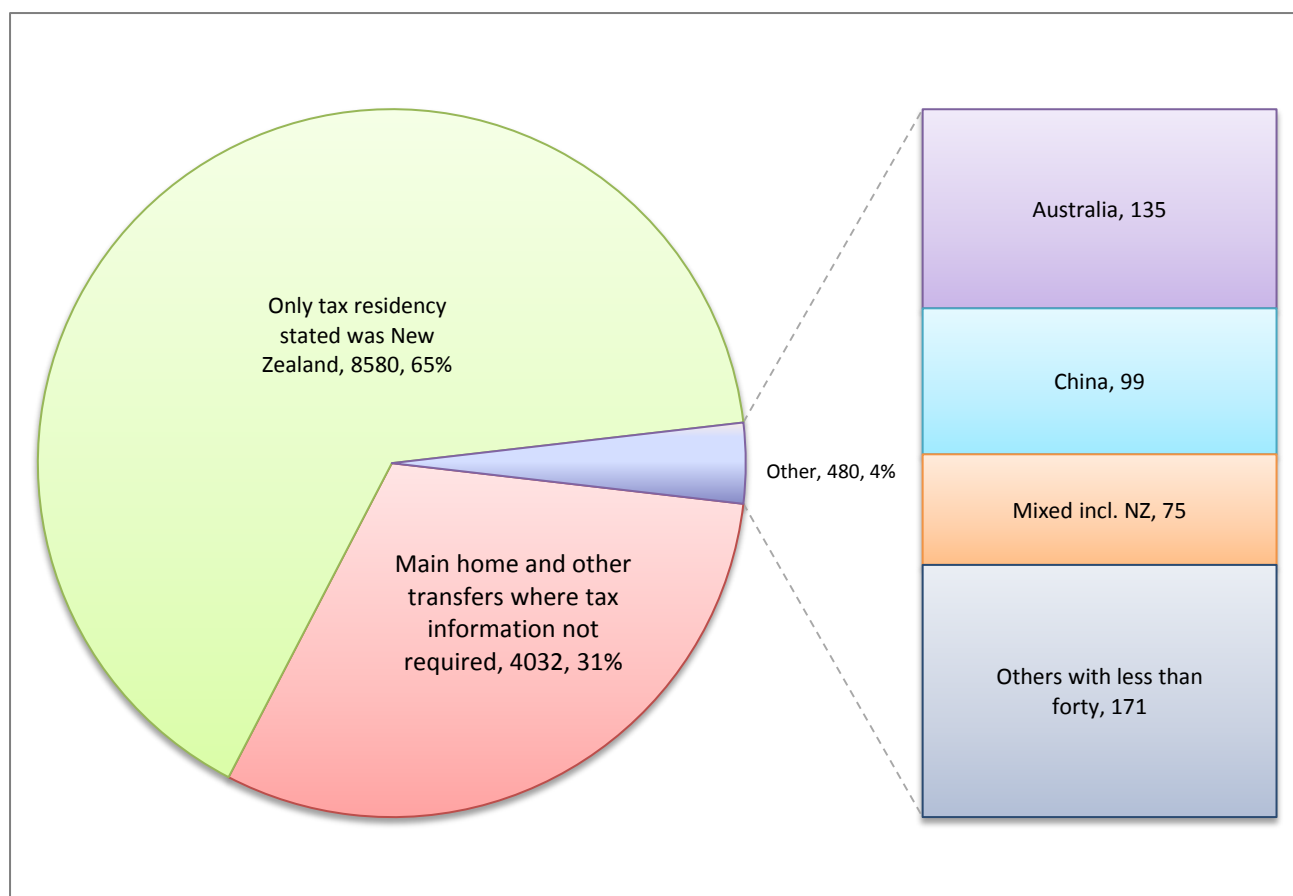
Of 13,092 property transfers registered with Land Information New Zealand from April to June 2017 for Auckland, there were 8580 transfers where the property sellers provided only a New Zealand tax residence (65%).

There were 480 transfers of property located in the Auckland Council area where at least one of the property sellers provided an overseas tax residency (4%). Of those:

- 135 were tax residents of Australia
- 99 were tax residents of China
- 75 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 171 were tax residents of 30 other countries (each with fewer than 40).

Tax residency is not the same as nationality. You can live in New Zealand and also have tax residency in another country. Alternatively, you could be an overseas citizen and have only New Zealand tax residency.

**Figure 5: Transfers where Auckland sellers stated an overseas tax residency (Apr – Jun 2017)**  
This includes trusts, businesses and companies.



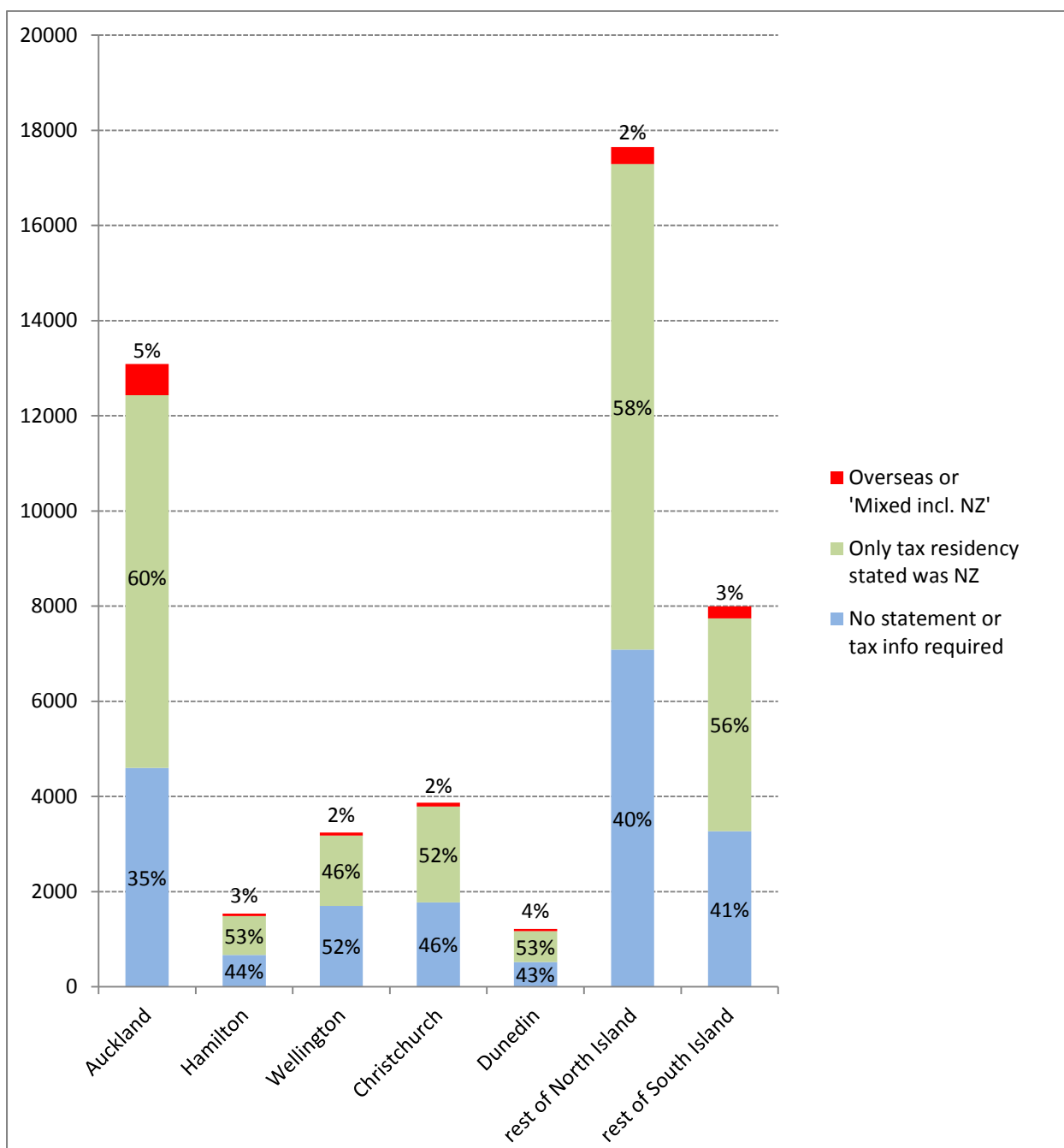
## Buyer Tax Residency – by location

For this graph, regions are based on the Territorial Authority areas of Auckland Council, Hamilton City Council, Christchurch City Council and Dunedin City Council. Wellington includes the Hutt, Upper Hutt, Wellington and Porirua City Council areas.

Refer to Figures 11 and 12 under Supplementary Information for a full breakdown of transfers by all Territorial Authorities, and by Auckland Council Local Boards.

**Figure 6: Buyers' tax residency, by location (April – June 2017)**

This includes trusts, businesses and companies.



## Part B: Property Transfers by Affiliation

### Affiliation to New Zealand – Buyers

We've made changes to the way we gather information so we can get more detail about buyers' affiliation to New Zealand (the citizenship or visa status of the buyers involved in transfers).

These changes were made to the tax statement we use for gathering this information. We introduced this in December 2016, and as a result we have improved data for **99 percent** of transfers (**48,009**). Information about these transfers is below, and a more detailed breakdown is provided in Figures 15-17 under Supplementary Information.

#### Key data

**For 82 percent (39,090)** of the **48,009** transfers, one or more buyers involved were New Zealand citizens or residents.

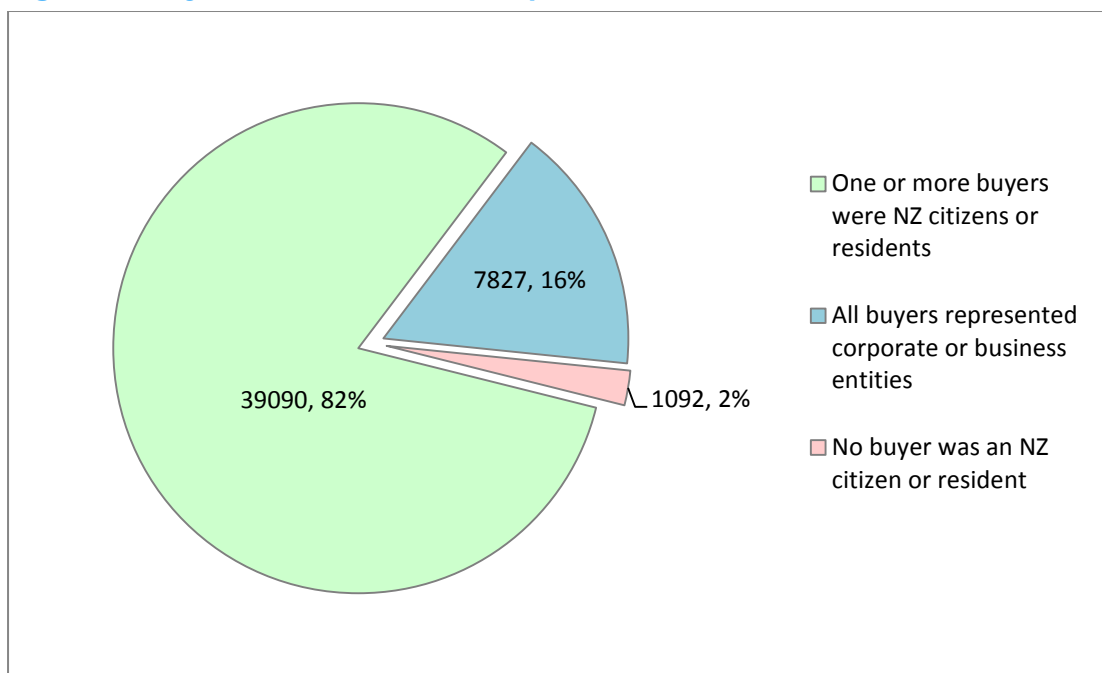
**For 2 percent (1092)** none of the buyers involved were New Zealand citizens or residents.

- **For 411** of these transfers, at least one of the buyers had either a student or work visa
- **For 681** of these transfers, none of the buyers had a student or work visa or citizenship/residency
  - Approximately 144 of the 681 indicated that they had immediate family with NZ citizenship or residency, and another 111 indicated that they had immediate family with a work or student visa

**For 16 percent (7827)**, all buyers represented corporate or business entities.

- **7803** stated that they were a New Zealand tax resident corporate or business entity
- **24** stated that they had overseas tax residency

**Figure 7: Buyer affiliation details (April – June 2017)**



## Affiliation to New Zealand – Sellers

We've made changes to the way we gather information so we can get more detail about sellers' affiliation to New Zealand (the citizenship or visa status of the sellers involved in transfers).

These changes were made to the tax statement we use for gathering this information. We introduced this in December 2016, and as a result we have improved data for **99 percent** of transfers (**48,030**). Information about these transfers is below, and a more detailed breakdown is provided in Figures 18-20 under Supplementary Information.

### Key data

**For 75 percent (36,099)** of the **48,030** transfers, one or more sellers involved were New Zealand citizens or residents.

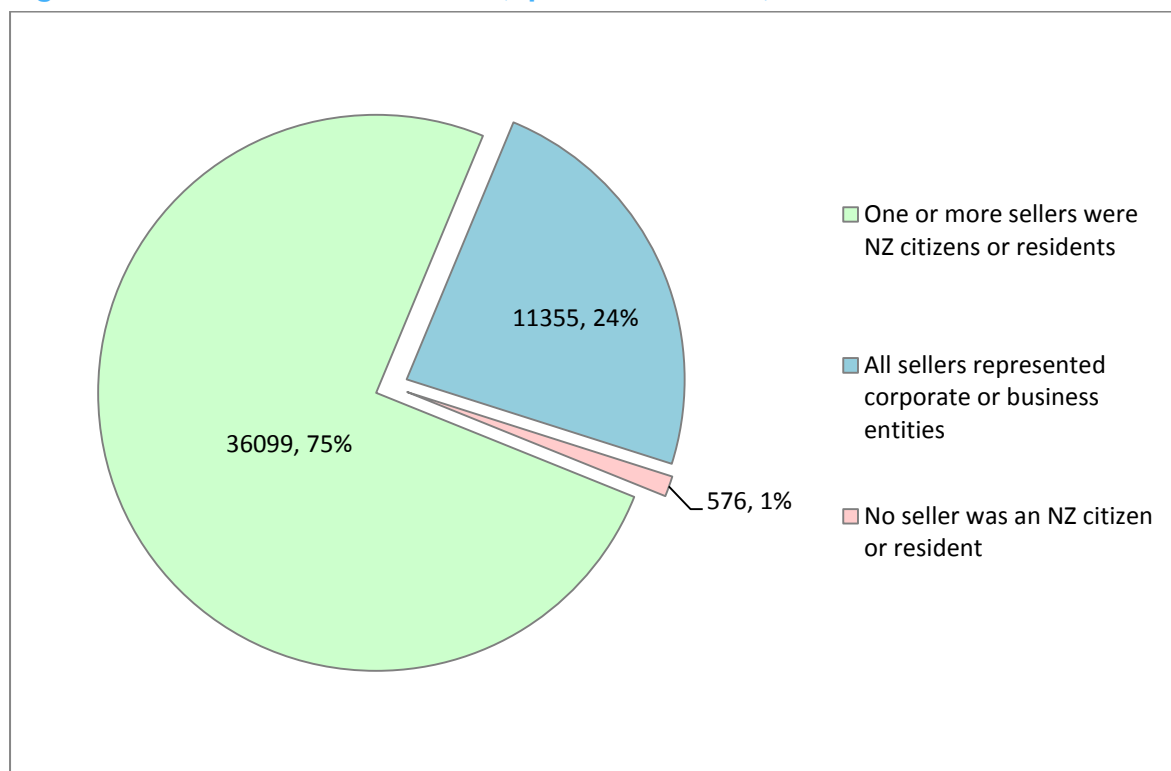
**For 1 percent (576)** none of the sellers involved were New Zealand citizens or residents.

- **For 69** of these transfers, at least one of the sellers had either a student or work visa
- **For 507** of these transfers, none of the sellers had a student or work visa or citizenship/residency
  - Approximately 138 of the 507 indicated that they had immediate family with NZ citizenship or residency, and another 15 indicated that they had immediate family with a work or student visa

**For 24 percent (11,355)**, all sellers represented corporate or business entities.

- **11,313** stated that they were a New Zealand tax resident corporate or business entity
- **42** stated that they had overseas tax residency

**Figure 8: Seller affiliation details (April – June 2017)**



## Affiliation to New Zealand – Buyers of property in Auckland

The changes we've made to the way we gather information also mean we can provide more detail about citizenship or visa status of the buyers involved in transfers in the Auckland Council area. Improved data is available for **99 percent (12,951)** of transfers in Auckland.

### Key data

**For 75 percent (9696)** of the **12,951** transfers, one or more buyers involved were New Zealand citizens or residents.

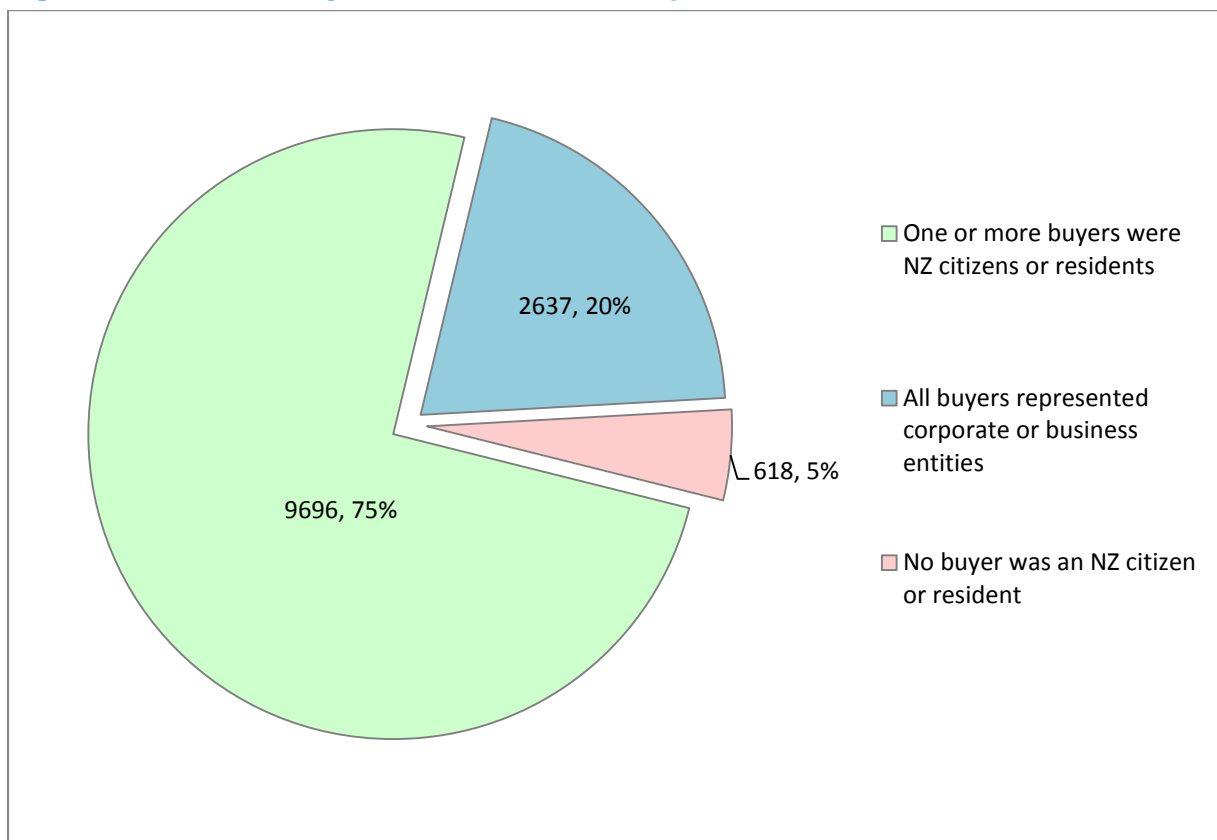
**For 5 percent (618)** none of the buyers involved were New Zealand citizens or residents.

- **For 240** of these transfers, at least one of the buyers had either a student or work visa
- **For 378** of these transfers, none of the buyers had a student or work visa or citizenship/residency
  - 60 of the 378 indicated that they had immediate family with NZ citizenship or residency, and another 84 indicated that they had immediate family with a work or student visa

**For 20 percent (2637)**, all buyers represented corporate or business entities.

- **2634** stated that they were a New Zealand tax resident corporate or business entity
- **Less than six** stated that they had overseas tax residency

**Figure 9: Auckland buyer affiliation details (April – June 2017)**



## Affiliation to New Zealand – Sellers of property in Auckland

The changes we've made to the way we gather information also mean we can provide more detail about citizenship or visa status of the sellers involved in transfers in the Auckland Council area. Improved data is available for **99 percent (12,957)** of transfers in Auckland.

### Key data

**For 71 percent (9138)** of the 12,957 transfers, one or more sellers involved were New Zealand citizens or residents.

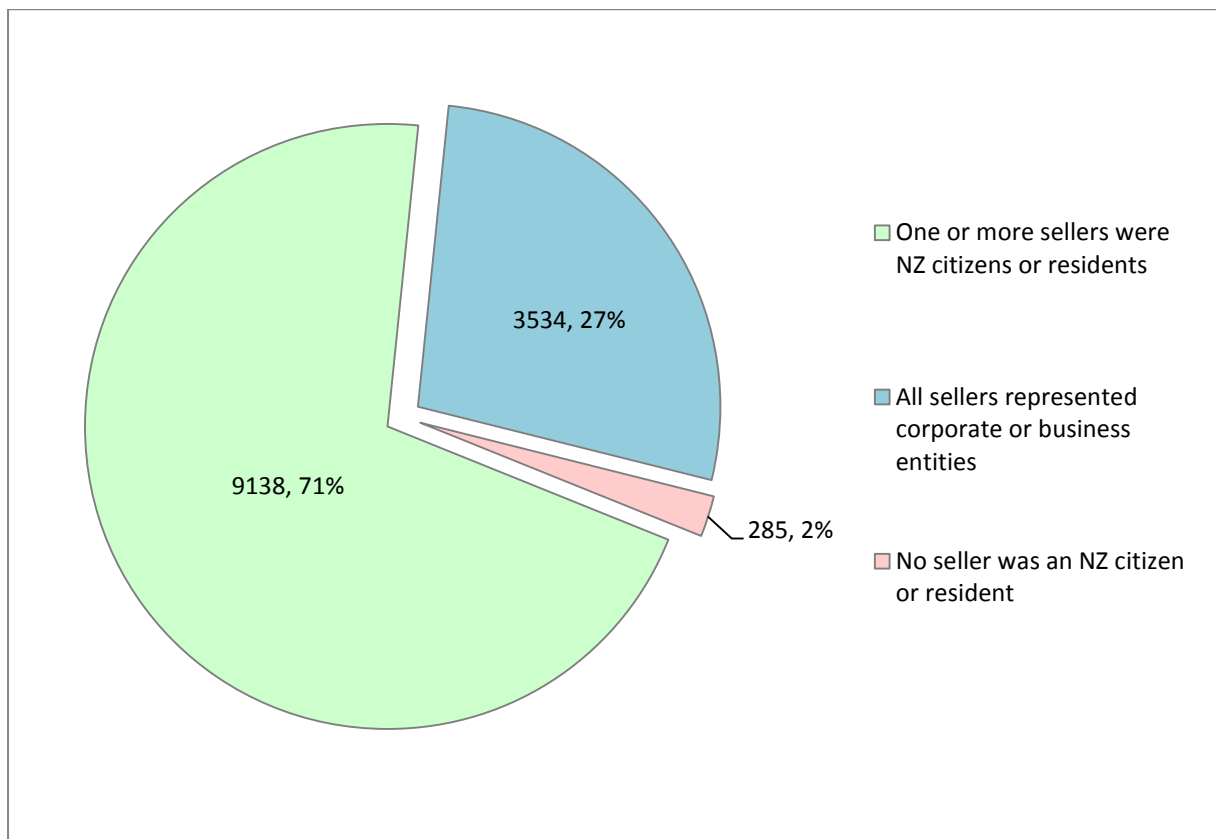
**For 2 percent (285)** none of the sellers involved were New Zealand citizens or residents.

- **For 48** of these transfers, at least one of the sellers had either a student or work visa
- **For 237** of these transfers, none of the sellers had a student or work visa or citizenship/residency
  - 72 of the 237 indicated that they had immediate family with NZ citizenship or residency, and another 12 indicated that they had immediate family with a work or student visa

**For 27 percent (3534)**, all sellers represented corporate or business entities.

- **3525** stated that they were a New Zealand tax resident corporate or business entity
- **9** stated that they had overseas tax residency

Figure 10: Auckland seller affiliation details (April – June 2017)



# Supplementary Information for Part A – Tax Residency

The following tables cover the six month period from 1 January to 30 June 2017. To preserve buyers' privacy, we do not show information if there are fewer than nine transfers in a Territorial Authority. If we provided the breakdown of transfers by quarter, a significant number of the transfers would not be shown, so the six month data is more informative.

## **Confidentialisation process used in this document:**

All numbers quoted in this document have been random rounded to base 3. Counts less than 6 have not been shown (as per guidelines provided by Stats NZ).

In this section of the document:

- Rows in the local government area tables are not shown if the count in the 'Overseas or Mixed incl. New Zealand tax residency' column is less than 9.
- Cells in the tax residency country tables are not shown if the count is less than 6.

## **Counts of transfers where a tax residency has been stated**

### **Local Government areas**

Figures 11 and 12 show the number of transfers located in local government areas where a tax residency has been stated by a buyer. Figure 11 provides a list by Territorial Authority, and Figure 12 provides an additional breakdown by Local Board area for Auckland Council. These tables show whether tax data was required, and if so whether tax residency was stated as overseas or as New Zealand only.

#### **The 'Overseas or Mixed incl. New Zealand tax residency' column**

This is the count of transfers where at least one buyer stated an overseas tax residency.

#### **The 'Only tax residency stated was New Zealand' column**

This column shows transfers where all buyers stated only a New Zealand tax residency.

#### **The 'No statement or tax info required' column**

This column is the number of transfers where tax information was not required (main home etc).

**To preserve privacy, information is not shown if the count in the 'Overseas' column is less than 9.**



Figure 11: Territorial Authority areas (January - June 2017)

Territorial Authority - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required
Ashburton District	---	294	312
Auckland (see separate table)	1176	14712	8286
Buller District	9	111	87
Carterton District	---	138	123
Central Hawke's Bay District	15	201	156
Central Otago District	21	594	225
Chatham Islands Territory	---	---	---
Christchurch City	144	3816	3348
Clutha District	9	273	144
Dunedin City	81	1173	1065
Far North District	78	954	516
Gisborne District	21	381	339
Gore District	---	171	126
Grey District	---	156	87
Hamilton City	81	1608	1188
Hastings District	27	816	621
Hauraki District	---	276	192
Horowhenua District	15	558	417
Hurunui District	---	186	114
Invercargill City	30	516	543
Kaikoura District	---	66	24
Kaipara District	9	537	216
Kapiti Coast District	24	558	546
Kawerau District	---	72	75
Lower Hutt City	24	678	924
Mackenzie District	9	162	30
Manawatu District	---	360	363
Marlborough District	24	621	528
Masterton District	---	363	306
Matamata-Piako District	15	357	282
Napier City	18	579	582
Nelson City	30	477	522
New Plymouth District	21	840	843
Opotiki District	---	120	39
Otorohanga District	---	153	66
Palmerston North City	27	762	846
Porirua City	15	360	417
Queenstown-Lakes District	180	1179	231
Rangitikei District	9	156	159
Rotorua District	33	690	507
Ruapehu District	9	252	111
Selwyn District	12	810	774
South Taranaki District	9	297	219
South Waikato District	9	249	201
South Wairarapa District	15	246	162
Southland District	27	516	225
Stratford District	---	90	117
Tararua District	---	237	240
Tasman District	21	630	495
Taupo District	33	936	396
Tauranga City	87	2490	1233
Thames-Coromandel District	48	939	285

<b>Territorial Authority - Buyers</b>	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Timaru District	18	384	501	
Upper Hutt City	---	333	438	
Waikato District	21	801	531	
Waimakariri District	18	561	726	
Waimate District	---	81	72	
Waipa District	24	663	468	
Wairoa District	9	63	54	
Waitaki District	15	378	282	
Waitomo District	---	135	78	
Wellington City	78	1389	1359	
Western Bay of Plenty District	18	768	414	
Westland District	---	123	66	
Whakatane District	15	363	261	
Whanganui District	18	483	531	
Whangarei District	45	1092	771	
	<b>2787</b>	<b>51333</b>	<b>36402</b>	<b>= 90522</b>

Note: Counts have been hidden where less than 9 and the remainder have been randomly rounded up or down to nearest multiple of 3. Totals are the totals prior to this process being applied, but are also randomly rounded.

**Figure 12: Auckland Council Local Board areas (January - June 2017)**

<b>Auckland Local Board - Buyers</b>	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Rodney Local Board Area	54	1194	498	
Hibiscus and Bays Local Board Area	117	1224	852	
Upper Harbour Local Board Area	138	1029	468	
Kaipatiki Local Board Area	66	624	531	
Devonport-Takapuna Local Board Area	75	561	282	
Henderson-Massey Local Board Area	48	759	615	
Waitakere Ranges Local Board Area	18	345	354	
Great Barrier Local Board Area	---	42	---	
Waiheke Local Board Area	18	231	54	
Waitemata Local Board Area	213	1674	381	
Whau Local Board Area	42	459	324	
Albert-Eden Local Board Area	60	681	315	
Puketapapa Local Board Area	24	294	156	
Orakei Local Board Area	72	921	381	
Maungakiekie-Tamaki Local Board Area	36	585	342	
Howick Local Board Area	108	1176	663	
Mangere-Otahuhu Local Board Area	---	333	255	
Otara-Papatoetoe Local Board Area	---	402	249	
Manurewa Local Board Area	9	561	438	
Papakura Local Board Area	24	603	519	
Franklin Local Board Area	33	1014	606	
	<b>1176</b>	<b>14712</b>	<b>8286</b>	<b>= 24174</b>

Note: Counts have been hidden where less than 9 and the remainder have been randomly rounded up or down to nearest multiple of 3. Totals are the totals prior to this process being applied, but are also randomly rounded.

## Complete list of countries where tax residency was stated

The total number of transfers will be higher than the total number of transfers in the tax residency pie charts. This is because the approach used for the **affiliation, home ownership and intention to occupy** questions has also been used in Figures 13 and 14 where multiple buyers (or sellers) have different tax residencies. These have been counted separately.

**Figure 13** shows transfers in which tax residency has been stated by a buyer, by country. These numbers will differ from the tax residency pie charts (Figures 2, 3, 4 and 5) because they cover the six month period from January to June 2017, not April to June 2017.

### The ‘Only overseas tax residency stated was this country’ column

This is the number of transfers where **all** buyers stated the stated country as their tax residency. The country name will appear in the tax residency pie charts (Figures 2, 3, 4 and 5) if the count is high enough.

### The ‘Mixed tax residency incl. New Zealand’ column

This column shows transfers where a buyer stated an overseas country as their tax residency, and another buyer stated only a New Zealand tax residency. Other overseas tax residencies may also have been stated for the transfer. In the pie charts (Figures 2, 3, 4 and 5) these are counted as “Mixed incl. NZ”.

### The ‘Mixed overseas tax residency’ column

This is the number of transfers where a buyer stated an overseas country as their tax residency, and another buyer stated a different overseas tax residency. This excludes transfers where one of the buyers stated only a New Zealand tax residency. This category does not appear in the pie charts because there were too few of them.

**Information is not shown if a count is less than 6.**

**If a country is not on the list, it did not appear in the data collected.**

**Figure 13: Tax Residency countries - Buyers (January - June 2017)**

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Angola [AO]	---	---	---
Argentina [AR]	---	---	---
Australia [AU]	651	174	9
Austria [AT]	6	---	---
Azerbaijan [AZ]	---	---	---
Bahrain [BH]	---	---	---
Belgium [BE]	---	---	---
Botswana [BW]	---	---	---
Brazil [BR]	---	---	---
Brunei Darussalam [BN]	---	---	---
Bulgaria [BG]	---	---	---
Canada [CA]	21	12	---
Cayman Islands [KY]	---	---	---
Chile [CL]	---	---	---
China [CN]	732	66	---
Cook Islands [CK]	---	---	---
Denmark [DK]	---	---	---

<b>Tax Residency - Buyers</b>	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Fiji [FJ]	---	---	---
France [FR]	12	---	---
French Polynesia [PF]	9	---	---
Germany [DE]	21	---	---
Gibraltar [GI]	---	---	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	108	21	---
India [IN]	6	---	---
Indonesia [ID]	6	---	---
Iraq [IQ]	---	---	---
Ireland [IE]	6	---	---
Italy [IT]	---	---	---
Japan [JP]	33	---	---
Kenya [KE]	---	---	---
Korea, Republic of (South Korea) [KR]	24	---	---
Kuwait [KW]	---	---	---
Lithuania [LT]	---	---	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Malaysia [MY]	33	15	---
Mexico [MX]	---	---	---
Netherlands [NL]	9	---	---
New Caledonia [NC]	51	---	---
New Zealand [NZ]	51333	474	---
Nigeria [NG]	---	---	---
Norway [NO]	---	---	---
Oman [OM]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	---	---
Philippines [PH]	---	6	---
Poland [PL]	---	---	---
Qatar [QA]	---	---	---
Romania [RO]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Singapore [SG]	84	15	6
Sint Maarten (Dutch Part) [SX]	---	---	---
South Africa [ZA]	18	9	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	18	6	---
Taiwan [TW]	42	---	---
Tanzania [TZ]	---	---	---
Thailand [TH]	6	---	---
Tonga [TO]	---	---	---
Tunisia [TN]	---	---	---
Turkey [TR]	---	---	---
Turks and Caicos Islands [TC]	---	---	---
Ukraine [UA]	---	---	---
United Arab Emirates [AE]	12	---	---
United Kingdom [GB]	168	48	6
United States of America [US]	141	45	6
Vietnam [VN]	---	---	---
Zambia [ZM]	---	---	---

<b>Tax Residency - Buyers</b>	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Zimbabwe [ZS]	---	---	---

Note: Counts have been hidden where less than 6 and the remainder have been randomly rounded up or down to nearest multiple of 3.

**Figure 14** shows transfers in which tax residency has been stated by a seller, by country. These numbers will differ from the tax residency pie charts (Figures 2, 3, 4 and 5) because they cover the six month period from January to June 2017, not April to June 2017.

#### **The ‘Only overseas tax residency stated was this country’ column**

This is the number of transfers where **all** sellers stated the stated country as their tax residency. The country name will appear in the tax residency pie charts (Figures 2, 3, 4 and 5) if the number is high enough.

#### **The ‘Mixed tax residency incl. New Zealand’ column**

This column shows transfers where a seller stated an overseas country as their tax residency, and another seller stated only a New Zealand tax residency. Other overseas tax residencies may also have been stated for the transfer. In the pie charts (Figures 2, 3, 4 and 5) these are counted as “Mixed incl. NZ”.

#### **The ‘Mixed overseas tax residency’ column**

This is the number of transfers where a buyer stated an overseas country as their tax residency, and another buyer stated a different overseas tax residency. This count transfers where one of the buyers stated only a New Zealand tax residency. This category does not appear in the pie charts because there were too few of them.

**Information is not shown where a count is less than 6.**

**If a country is not on the list, it didn’t appear in the data collected.**

**Figure 14: Tax Residency countries - Sellers (January - June 2017)**

<b>Tax Residency - Sellers</b>	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Argentina [AR]	---	---	---
Australia [AU]	1170	315	9
Austria [AT]	---	---	---
Belgium [BE]	---	---	---
Bermuda [BM]	---	---	---
Botswana [BW]	---	---	---
Brazil [BR]	---	---	---
Cambodia [KH]	---	---	---
Canada [CA]	27	21	---
Cayman Islands [KY]	---	---	---
China [CN]	213	24	---
Cook Islands [CK]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	---	---	---
Finland [FI]	---	---	---
France [FR]	9	---	---
French Polynesia [PF]	9	---	---
Germany [DE]	21	---	---
Guernsey [GG]	---	---	---

<b>Tax Residency - Sellers</b>	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Hong Kong [HK]	39	15	---
Iceland [IS]	---	---	---
India [IN]	---	---	---
Indonesia [ID]	---	---	---
Ireland [IE]	12	---	---
Isle of Man [IM]	---	---	---
Israel [IL]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	30	---	---
Jersey [JE]	---	---	---
Kazakhstan [KZ]	---	---	---
Kenya [KE]	---	---	---
Korea, Republic of (South Korea) [KR]	21	9	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Macedonia, The Former Yugoslav Republic of [MK]	---	---	---
Malaysia [MY]	39	9	---
Mauritius [MU]	---	---	---
Mexico [MX]	---	---	---
Mongolia [MN]	---	---	---
Namibia [NA]	---	---	---
Netherlands [NL]	9	---	---
New Caledonia [NC]	27	---	---
New Zealand [NZ]	58347	573	---
Norway [NO]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	6	---
Philippines [PH]	---	---	---
Portugal [PT]	---	---	---
Qatar [QA]	---	---	---
Russian Federation [RU]	6	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	81	9	---
Solomon Islands [SB]	---	---	---
South Africa [ZA]	12	6	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	12	---	---
Taiwan [TW]	24	---	---
Tanzania [TZ]	---	---	---
Thailand [TH]	9	---	---
Tokelau [TK]	---	---	---
Tonga [TO]	---	---	---
Turkey [TR]	---	---	---
United Arab Emirates [AE]	---	---	---
United Kingdom [GB]	270	63	9
United States of America [US]	183	54	6
Vanuatu [VU]	---	---	---
Vietnam [VN]	---	---	---
Western Sahara [EH]	---	---	---

Note: Counts have been hidden where less than 6 and the remainder have been randomly rounded up or down to nearest multiple of 3.

## Supplementary Information for Part B - Affiliation to NZ

**Figures 15 to 17** show how buyers in each of **48,009** transfers responded to questions about their affiliation to New Zealand. **Figures 18 to 20** show the same information for the **48,027** transfers where sellers responded. We used these results to create the pie charts in Figures 7 to 10.

These tables do not include transfers where information was gathered using the old tax statement (591 transfers for buyers and 576 transfers for sellers). This level of detail does not exist on the old tax statement.

### How to interpret these tables:

Most transfers involve several buyers and they don't always answer the questions the same way. If any of the buyers answered yes to one of the questions on the tax statement, this will be shown as a tick in the tables below. For example in Figure 15:

- If one buyer involved in a transfer says that they are a New Zealand citizen and another buyer in the same transfer says they have a work visa then a tick will appear in each column (for example see first row of table).
- If any one of the buyers in a transfer indicated an intention to live on the land, then that transfer will be counted in the "Transfers where there is intent to occupy" column.

Transfers where only a business or corporate is present are shown in Figures 17 and 20. Where transfers involved a mix of both business or corporate buyers and individuals, these will appear in the other tables with ticks in the first two columns.

Most transfers where the buyers are both business or corporate buyers and individuals are those involving a Trust. In many of these cases, the trustees consist of multiple individuals plus an independent trustee that is a registered company.

# Affiliation to New Zealand – Buyers

## Key data

- A. For 82 percent (39,090) of the 48,009 transfers, one or more buyers involved were New Zealand citizens or residents. (See Figure 15)
- B. For 2 percent (1092) none of the buyers involved were New Zealand citizens or residents. (See Figure 16)
  - 1. For 411 of these transfers, at least one of the buyers had either a student or work visa
  - 2. For 681 of these transfers, none of the buyers had a student or work visa or citizenship/residency
    - a. approx. 144 of the 681 indicated that they had immediate family with NZ citizenship or residency,
    - b. and another 111 indicated that they had immediate family with a work or student visa
- C. For 16 percent (7827), all buyers represented corporate or business entities. (See Figure 17)

**Figure 15: Transfers where one or more of the buyers was an NZ citizen or resident (Apr – Jun 2017)**

Buyer details for Transfer (multiple buyers can exist in a transfer)						Any member of buyer's immediate family(s)		Count of Transfers		
Involves an individual	Involves a corporate or business entity	Involves an NZ citizen or resident	Involves someone with a work visa	Involves someone with a student visa	Involves someone with no citizenship, residency, work or student visa	Is an NZ citizen or resident	Holds a work or student visa	Transfers where there is a home	Transfers where there is intent to occupy**	All transfers
✓		✓ A.	✓			✓	✓	51	48	51
✓	✓	✓ A.	✓			✓	✓	---	---	---
✓		✓ A.	✓			✓		45	48	48
✓	✓	✓ A.	✓			✓		---	---	---
✓		✓ A.	✓				✓	---	---	---
✓		✓ A.	✓					---	---	---
✓		✓ A.		✓		✓	✓	---	---	---
✓		✓ A.		✓		✓		9	6	9
✓		✓ A.			✓	✓	✓	---	---	---
✓		✓ A.			✓	✓		195	n/a	237
✓	✓	✓ A.			✓	✓		18	n/a	18
✓		✓ A.			✓		✓	---	---	---
✓		✓ A.			✓			9	n/a	9
✓		✓ A.				✓	✓	42	36	45
✓	✓	✓ A.				✓	✓	---	---	---
✓		✓ A.				✓		29856	n/a	33990
✓	✓	✓ A.				✓		3324	n/a	3993
✓		✓ A.					✓	39	36	42
✓		✓ A.						522	n/a	585
✓	✓	✓ A.						24	n/a	30
Māori Land or Treaty Settlement (no tax statements required) A.								---	n/a	12
Totals								34155	189	39090



Figure 16: Transfers where no buyers had NZ citizenship or residency (Apr – Jun 2017)

Buyer details for Transfer (multiple buyers can exist in a transfer)						Any member of buyer's immediate family(s)		Count of Transfers		
Involves an individual	Involves a corporate or business entity	Involves an NZ citizen or resident	Involves someone with a work visa	Involves someone with a student visa	Involves someone with no citizenship, residency, work or student visa	Is an NZ citizen or resident	Holds a work or student visa	Transfers where there is a home	Transfers where there is intent to occupy**	All transfers
✓			✓ B.1	✓ B.1			✓	9	12	15
✓			✓ B.1		✓	✓	✓	---	---	---
✓			✓ B.1		✓		✓	6	6	6
✓			✓ B.1			✓	✓	9	9	9
✓			✓ B.1			✓		12	12	15
✓			✓ B.1				✓	183	168	195
✓	✓		✓ B.1				✓	---	---	---
✓			✓ B.1					78	63	78
✓	✓		✓ B.1					---	---	---
✓				✓ B.1	✓	✓	✓	---	---	---
✓				✓ B.1	✓	✓		---	---	---
✓				✓ B.1	✓		✓	6	---	6
✓				✓ B.1	✓			---	---	---
✓				✓ B.1		✓	✓	---	---	---
✓				✓ B.1		✓		---	---	---
✓				✓ B.1			✓	21	15	21
✓	✓			✓ B.1			✓	---	---	---
✓				✓ B.1				51	45	54
✓					✓ B.2	✓ B.2a	✓	---	---	---
✓					✓ B.2	✓ B.2a		123	n/a	141
✓	✓				✓ B.2	✓ B.2a		---	n/a	---
✓					✓ B.2		✓ B.2b	105	87	111
✓					✓ B.2			351	n/a	414
✓	✓				✓ B.2			9	n/a	9
Totals								978	429	1092

Figure 17: Transfers where all buyers represented corporate or business entities (Apr – Jun 2017)

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency C.	4494	7803
Corporates only - Those with Overseas Tax Residency C.	9	24
Totals		4506 7827

- \* To ensure buyers privacy, counts have been hidden where less than 6 and the remainder have been randomly rounded up or down to nearest multiple of 3. Totals are the totals prior to this process being applied, but are also randomly rounded.
- \*\* Intent to occupy is only required to be answered by buyers where someone in their immediate family, including themselves, holds a New Zealand work or student visa. "n/a" has been used to indicate where an answer was not required.

## Affiliation to New Zealand – Sellers

### Key data

- D. For 75 percent (36,099) of the 48,030 transfers, one or more sellers involved were New Zealand citizens or residents. (See Figure 18)
- E. For 1 percent (576) none of the sellers involved were New Zealand citizens or residents. (See Figure 19)
  - 1. For 69 of these transfers, at least one of the sellers had either a student or work visa
  - 2. For 507 of these transfers, none of the sellers had a student or work visa or citizenship/residency
    - a. approx. 138 of the 507 indicated that they had immediate family with NZ citizenship or residency, and
    - b. another 15 indicated that they had immediate family with a work or student visa
- F. For 24 percent (11,355), all sellers represented corporate or business entities. (See Figure 20)

Figure 18: Transfers where one or more of the sellers was an NZ citizen or resident (Apr – Jun 2017)

Seller details for Transfer (multiple sellers can exist in a transfer)						Any member of seller's immediate family(s)		Count of Transfers	
Involves an individual	Involves a corporate or business entity	Involves an NZ citizen or resident	Involves someone with a work visa	Involves someone with a student visa	Involves someone with no citizenship, residency, work or student visa	Is an NZ citizen or resident	Holds a work or student visa	Transfers where there is a home	All Transfers
✓		✓ D.	✓			✓	✓	---	---
✓		✓ D.	✓			✓		6	9
✓		✓ D.	✓					---	---
✓		✓ D.		✓		✓		---	---
✓	✓	✓ D.		✓		✓		---	---
✓		✓ D.			✓	✓	✓	---	---
✓		✓ D.			✓	✓		198	222
✓	✓	✓ D.			✓	✓		15	15
✓		✓ D.			✓			---	---
✓		✓ D.				✓	✓	48	54
✓	✓	✓ D.				✓	✓	---	---
✓		✓ D.				✓		29136	32100
✓	✓	✓ D.				✓		2835	3318
✓		✓ D.					✓	21	21
✓	✓	✓ D.					✓	---	---
✓		✓ D.						270	300
✓	✓	✓ D.						18	21
Māori Land or Treaty Settlement (no tax statements required) D.								---	15
Totals								32568	36099

Figure 19: Transfers where no sellers had NZ citizenship or residency (Apr – Jun 2017)

Seller details for Transfer (multiple sellers can exist in a transfer)						Any member of seller's immediate family(s)		Count of Transfers	
Involves an individual	Involves a corporate or business entity	Involves an NZ citizen or resident	Involves someone with a work visa	Involves someone with a student visa	Involves someone with no citizenship, residency, work or student visa	Is an NZ citizen or resident	Holds a work or student visa	Transfers where there is a home	All Transfers
✓			✓ E.1	✓			✓	---	---
✓			✓ E.1		✓		✓	---	---
✓			✓ E.1			✓	✓	---	---
✓			✓ E.1			✓		---	---
✓			✓ E.1				✓	30	30
✓			✓ E.1					9	9
✓				✓ E.1	✓		✓	---	---
✓				✓ E.1			✓	---	---
✓				✓ E.1				9	---
✓					✓ E.2	✓ E.2a	✓	---	---
✓					✓ E.2	✓ E.2a		117	129
✓	✓				✓ E.2	✓ E.2a		---	---
✓					✓ E.2		✓ E.2b	12	12
✓	✓				✓ E.2		✓ E.2b	---	---
✓					✓ E.2			285	342
✓	✓				✓ E.2			9	12
Totals								495	576

Figure 20: Transfers where all sellers represented corporate or business entities (Apr – Jun 2017)

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency F.	6228	11310
Corporates only - Those with Overseas Tax Residency F.	18	42
Corporates only - Those with Mixed NZ Tax Residency F.	3	0
Totals	6246	11355

\* To ensure sellers privacy, counts have been hidden where less than 6 and the remainder have been randomly rounded up or down to nearest multiple of 3. Totals are the totals prior to this process being applied, but are also randomly rounded.