

Property transfers and tax residency

1 January 2017 – 31 March 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

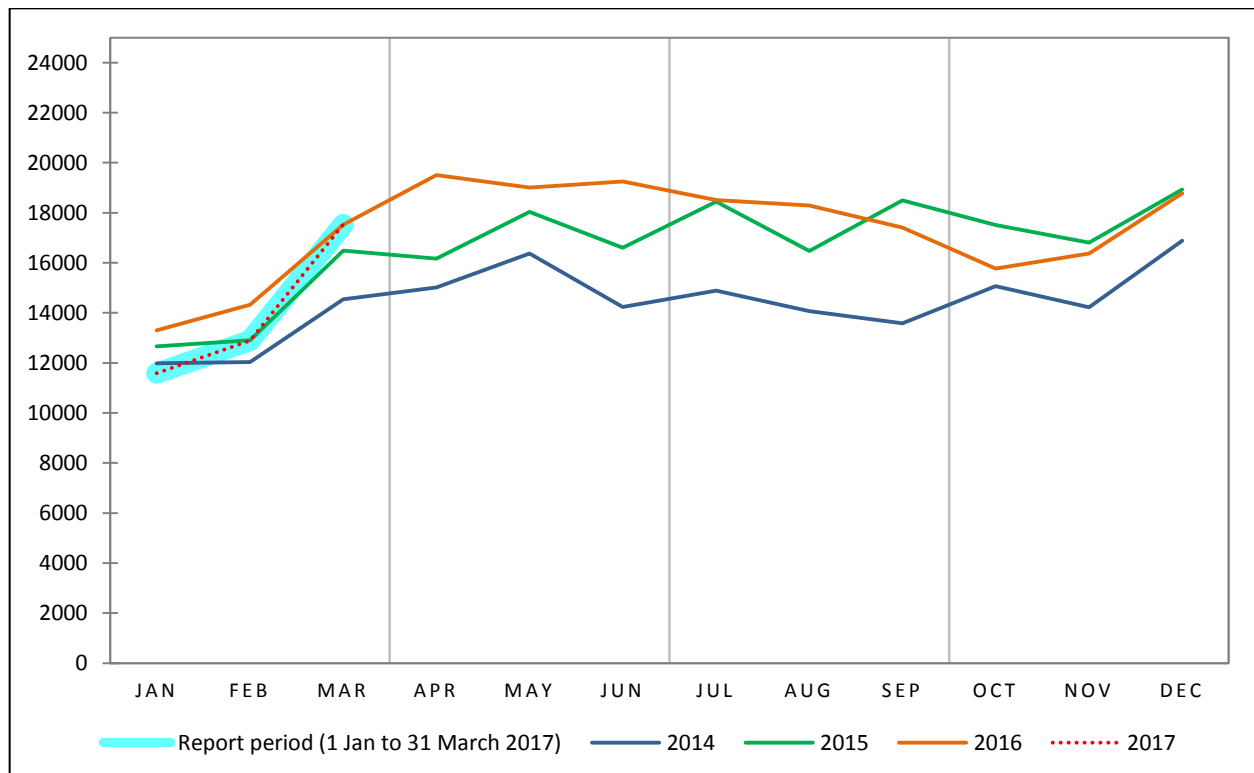
Property Transfers subject to the Land Transfer Act

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 41,919 property transfers registered with Land Information New Zealand from January to March 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 41,919 property transfers registered with Land Information New Zealand from January to March 2017, there were 23,862 transfers where the property buyers provided only a New Zealand tax residence (57%).

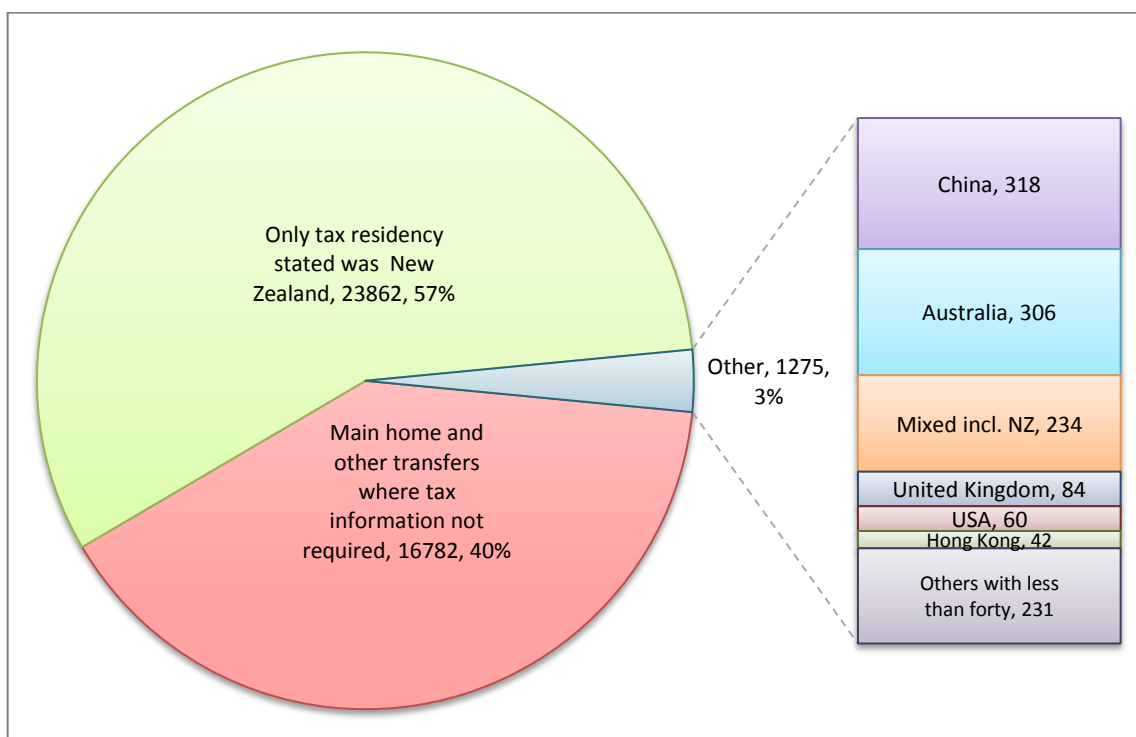
There were 1275 transfers where at least one of the property buyers provided an overseas tax residency (3%). Of those:

- 318 were tax residents of China
- 306 were tax residents of Australia
- 234 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 84 were tax residents of United Kingdom
- 60 were tax residents of USA
- 42 were tax residents of Hong Kong
- 231 were tax residents of 41 other countries (each with fewer than 40).

There were 16,782 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 (Jan – Mar 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers

Key data

Of the 41,919 property transfers registered with Land Information New Zealand from January to March 2017, there were 26,964 transfers where the property sellers provided only a New Zealand tax residence (64%).

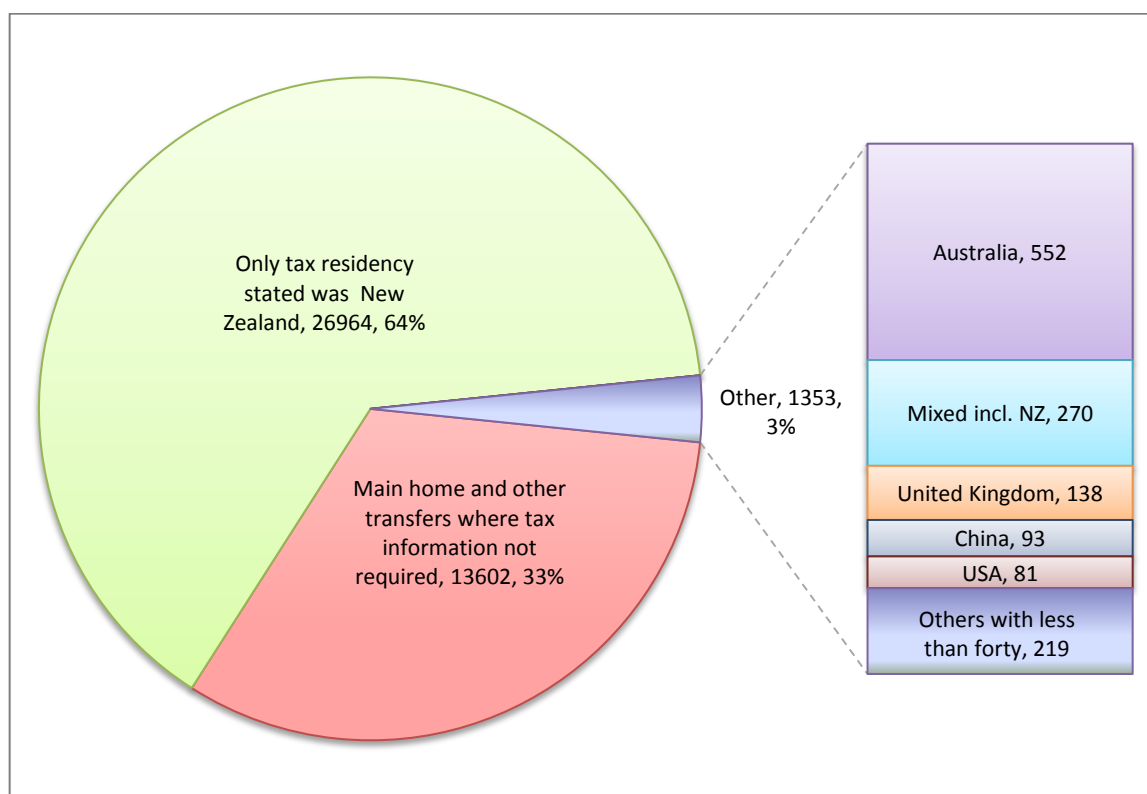
There were 1353 transfers where at least one of the property sellers provided an overseas tax residency (3%). Of those:

- 552 were tax residents of Australia
- 270 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 138 were tax residents of the United Kingdom
- 93 were tax residents of China
- 81 were tax residents of USA
- 219 were tax residents of 43 other countries (each with fewer than 40).

There were 13,602 transfers (33%) 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 (Jan – Mar 2017)
This includes trusts, businesses and companies.



Tax Residency – Buyers of property in Auckland

Key data

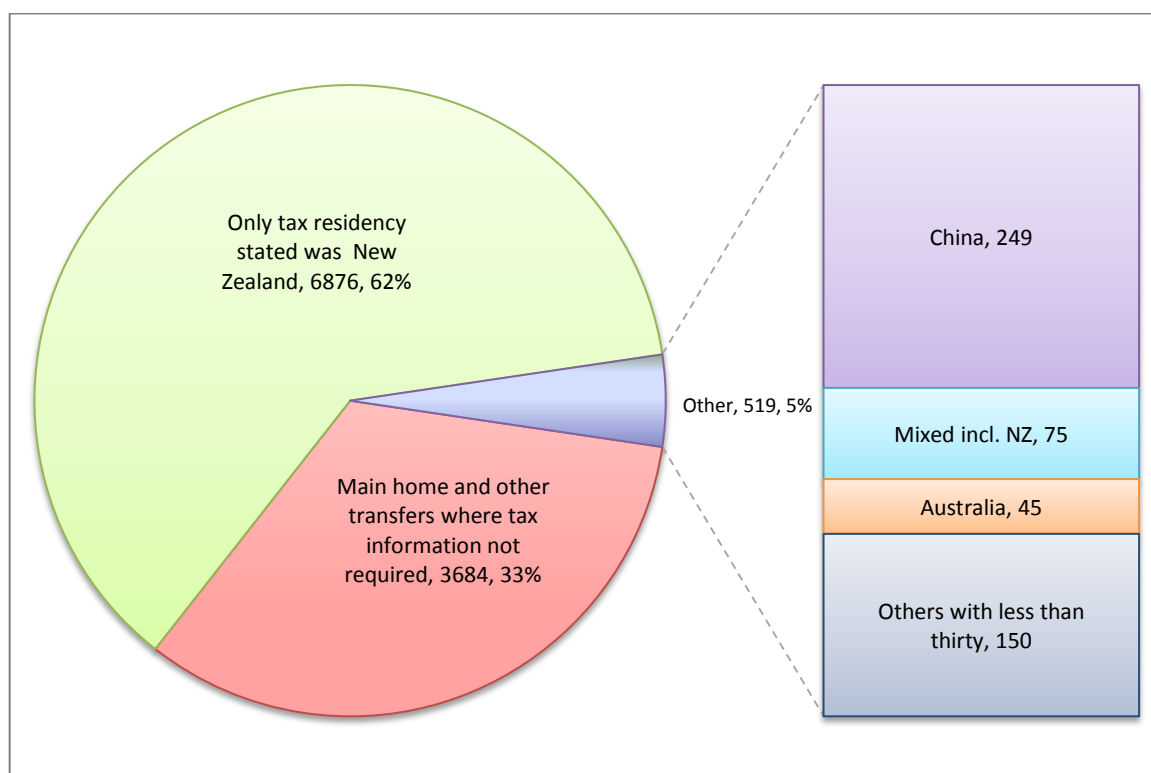
Of 11,079 property transfers registered with Land Information New Zealand from January to March 2017 for Auckland, there were 6876 transfers where the property buyers provided only a New Zealand tax residence (62%).

There were 519 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:

- 249 were tax residents of China
- 75 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 45 were tax residents of Australia
- 150 were tax residents of 28 other countries (each with fewer than 30).

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 (Jan – Mar 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers of property in Auckland

Key data

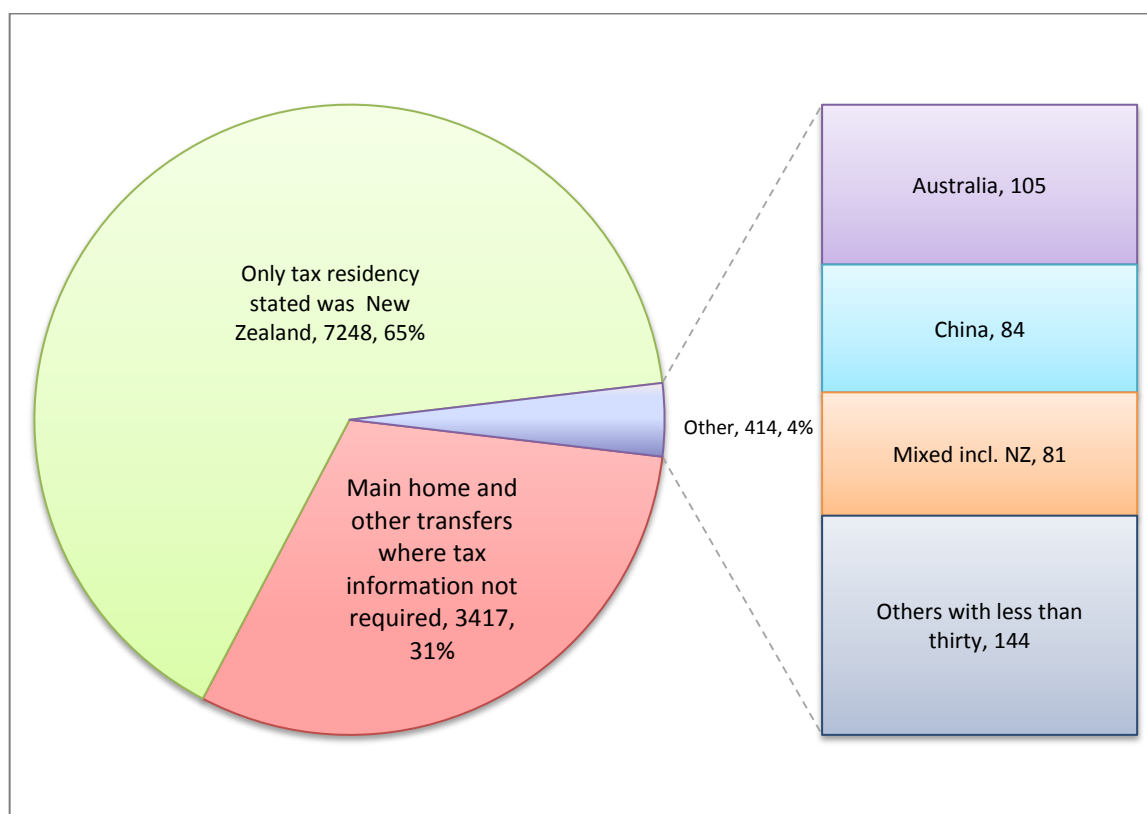
Of 11,079 property transfers registered with Land Information New Zealand from January to March 2017 for Auckland, there were 7248 transfers where the property sellers provided only a New Zealand tax residence (65%).

There were 414 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:

- 105 were tax residents of Australia
- 84 were tax residents of China
- 81 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 144 were tax residents of 26 other countries (each with fewer than 30).

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 (Jan – Mar 2017)
This includes trusts, businesses and companies.



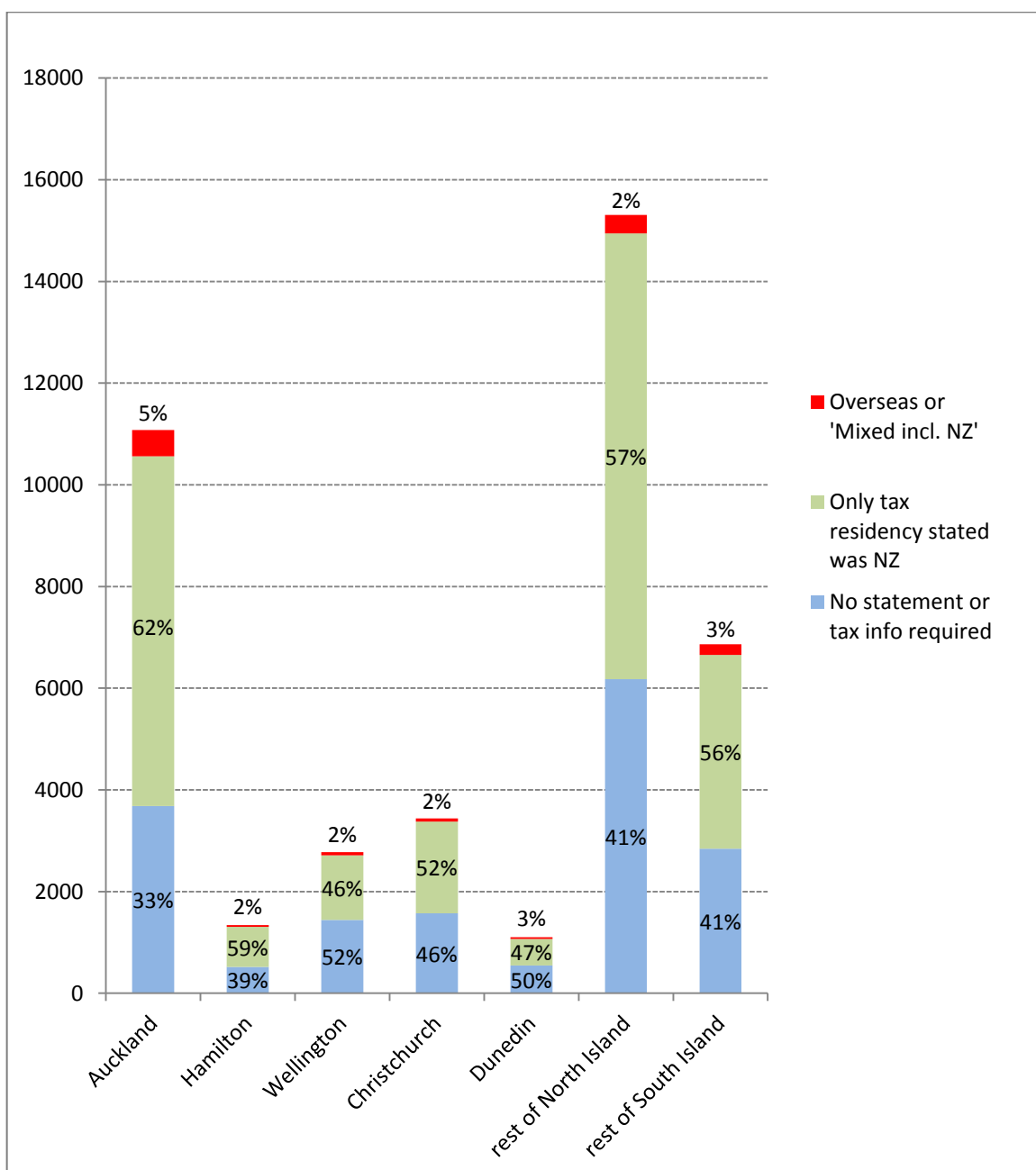
Buyer Tax Residency – by location

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 (January – March 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 a significant sample of transfers, **87 percent (36,405)** where improved data was collected. This proportion of improved data will increase as transfers carried out using the old forms reduce. 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 (29,958) of the **36,405** transfers, one or more buyers involved were New Zealand citizens or residents.

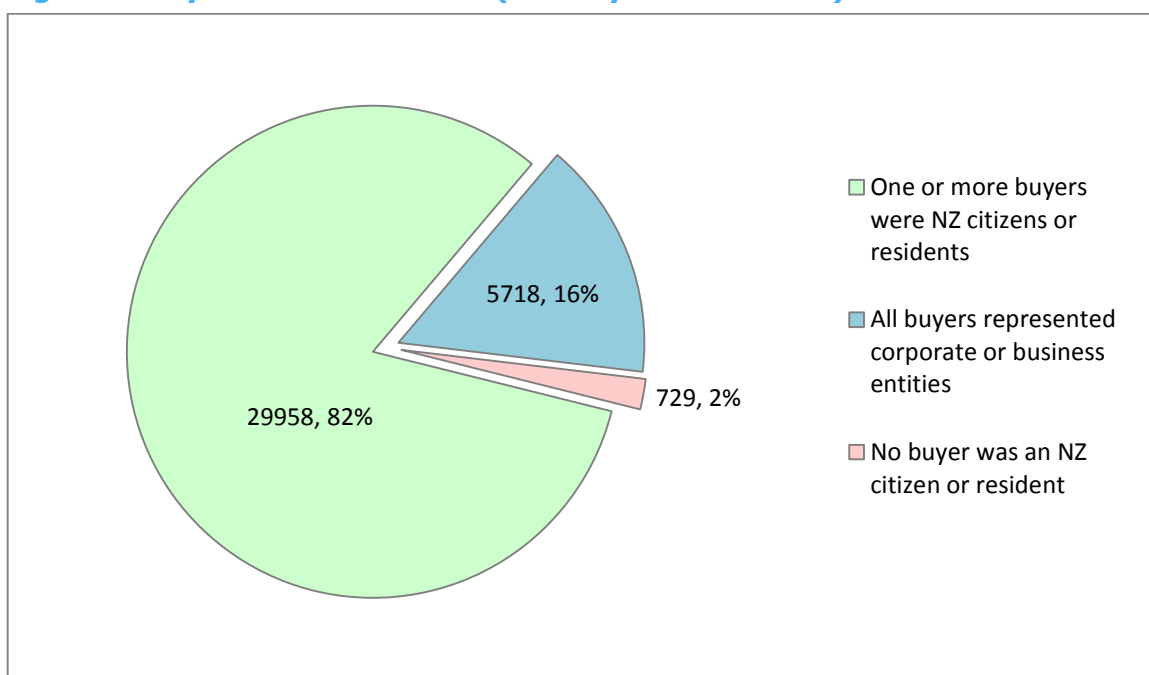
For 2 percent (729) none of the buyers involved were New Zealand citizens or residents.

- **For 258** of these transfers, at least one of the buyers had either a student or work visa
- **For 471** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - Approximately 105 of the 471 indicated that they had immediate family with NZ citizenship or residency, and another 72 indicated that they had immediate family with a work or student visa

For 16 percent (5718), all buyers represented corporate or business entities.

- **5703** stated that they were a New Zealand tax resident corporate or business entity
- **15** stated that they had overseas tax residency

Figure 7: Buyer affiliation details (January – March 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 a significant sample of transfers, **86 percent (36,126)** where improved data was collected. This proportion of improved data will increase as transfers carried out using the old forms reduce. Information about these transfers is below, and a more detailed breakdown is provided in Figures 18-20 under Supplementary Information.

Key data

For 76 percent (27,378) of the **36,126** transfers, one or more sellers involved were New Zealand citizens or residents.

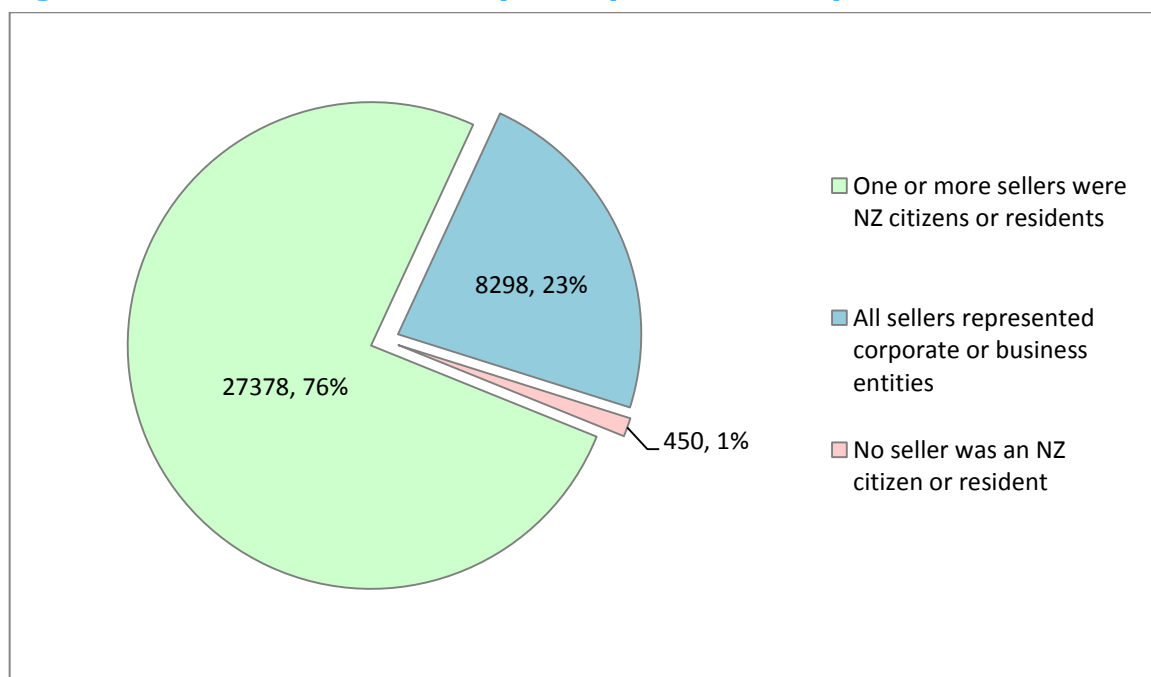
For 1 percent (450) none of the sellers involved were New Zealand citizens or residents.

- **For 51** of these transfers, at least one of the sellers had either a student or work visa
- **For 399** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - Approximately 96 of the 399 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 23 percent (8298), all sellers represented corporate or business entities.

- **8271** stated that they were a New Zealand tax resident corporate or business entity
- **27** stated that they had overseas tax residency

Figure 8: Seller affiliation details (January – March 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 **85 percent (9456)** of transfers in Auckland. This proportion of improved data will increase as transfers carried out using the old forms reduce.

Key data

For 74 percent (7026) of the **9456** transfers, one or more buyers involved were New Zealand citizens or residents.

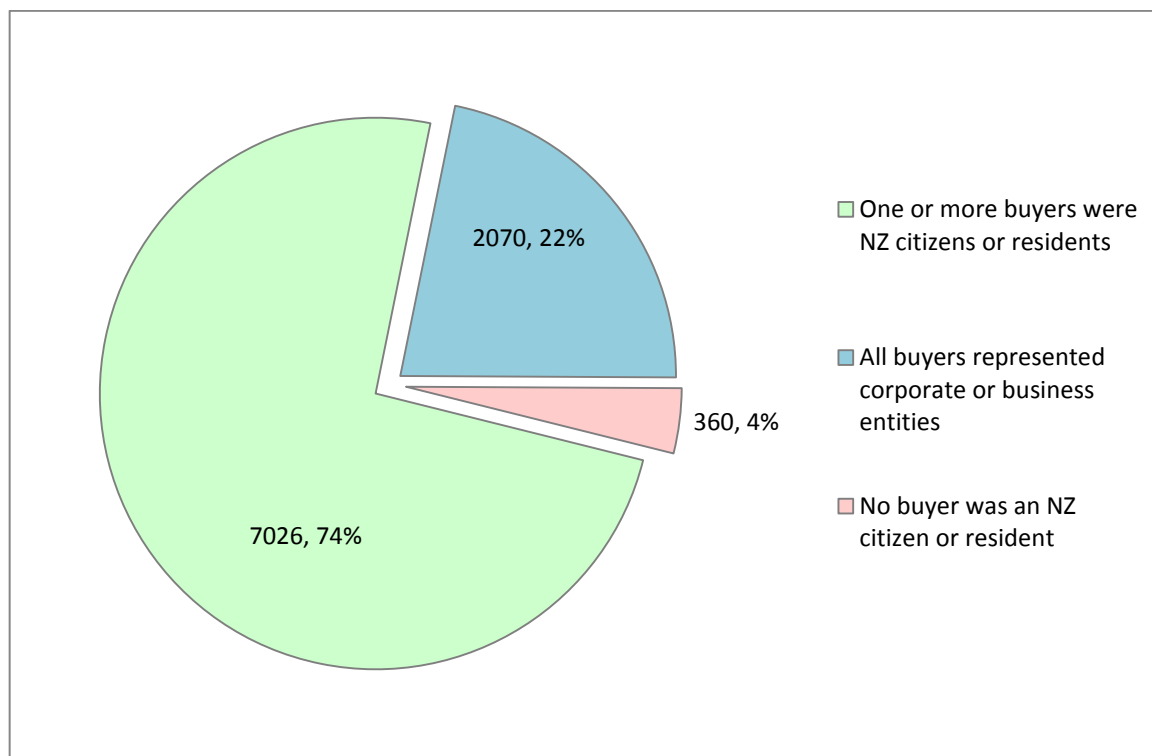
For 4 percent (360) none of the buyers involved were New Zealand citizens or residents.

- **For 126** of these transfers, at least one of the buyers had either a student or work visa
- **For 234** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - 60 of the 234 indicated that they had immediate family with NZ citizenship or residency, and another 51 indicated that they had immediate family with a work or student visa

For 22 percent (2070), all buyers represented corporate or business entities.

- **2067** stated that they were a New Zealand tax resident corporate or business entity
- **3** stated that they had overseas tax residency

Figure 9: Auckland buyer affiliation details (January – March 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 **84 percent (9348)** of transfers in Auckland. This proportion of improved data will increase as transfers carried out using the old forms reduce.

Key data

For 70 percent (6591) of the **9348** transfers, one or more sellers involved were New Zealand citizens or residents.

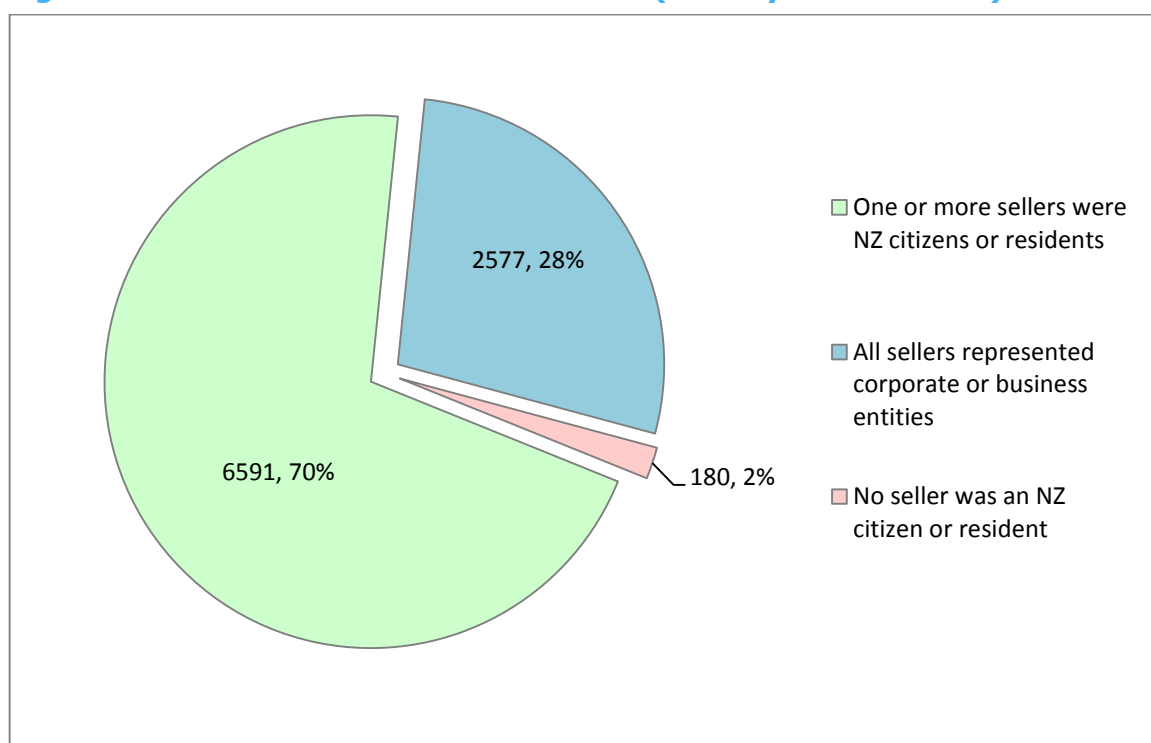
For 2 percent (180) none of the sellers involved were New Zealand citizens or residents.

- **For 33** of these transfers, at least one of the sellers had either a student or work visa
- **For 147** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - 30 of the 147 indicated that they had immediate family with NZ citizenship or residency, and another 9 indicated that they had immediate family with a work or student visa

For 28 percent (2577), all sellers represented corporate or business entities.

- **2571** stated that they were a New Zealand tax resident corporate or business entity
- **6** stated that they had overseas tax residency

Figure 10: Auckland seller affiliation details (January – March 2017)



Supplementary Information for Part A – Tax Residency

The following tables cover the six month period from 1 October 2016 to 31 March 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 (October 2016 – March 2017)

Territorial Authority – Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required
Ashburton District	---	282	291
Auckland Council (see separate table)	1035	15942	8451
Buller District	---	111	90
Carterton District	---	141	135
Central Hawke's Bay District	---	204	147
Central Otago District	21	663	240
Chatham Islands Territory	---	18	---
Christchurch City	120	4065	3342
Clutha District	---	243	138
Dunedin City	66	1182	1182
Far North District	51	1059	558
Gisborne District	12	351	348
Gore District	---	162	111
Grey District	---	165	90
Hamilton City	57	1842	1176
Hastings District	15	801	600
Hauraki District	---	315	177
Horowhenua District	15	534	453
Hurunui District	---	198	108
Invercargill City	18	495	576
Kaikoura District	---	72	21
Kaipara District	9	504	246
Kapiti Coast District	18	579	564
Kawerau District	---	78	75
Lower Hutt City	33	669	879
Mackenzie District	9	219	33
Manawatu District	---	354	366
Marlborough District	21	681	558
Masterton District	---	327	309
Matamata-Piako District	12	321	318
Napier City	12	564	588
Nelson City	30	504	534
New Plymouth District	21	810	813
Opotiki District	---	120	54
Otorohanga District	---	126	72
Palmerston North City	27	786	822
Porirua City	9	384	408
Queenstown-Lakes District	165	1158	255
Rangitikei District	12	144	138
Rotorua District	27	681	510
Ruapehu District	12	246	96
Selwyn District	15	834	816
South Taranaki District	12	246	213
South Waikato District	12	243	201
South Wairarapa District	9	234	144
Southland District	27	534	222
Stratford District	---	78	99
Tararua District	---	213	231
Tasman District	27	672	522
Taupo District	30	918	399
Tauranga City	84	2424	1209

Territorial Authority – Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Thames-Coromandel District	36	1080	324	
Timaru District	15	429	453	
Upper Hutt City	---	327	411	
Waikato District	24	888	600	
Waimakariri District	15	555	708	
Waimate District	---	75	69	
Waipa District	18	651	465	
Wairoa District	9	84	63	
Waitaki District	15	363	270	
Waitomo District	---	135	75	
Wellington City	69	1488	1278	
Western Bay of Plenty District	24	792	405	
Westland District	---	153	66	
Whakatane District	---	360	294	
Whanganui District	18	465	576	
Whangarei District	33	1170	834	
Totals	2406	53511	36816	= 92733

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 (October 2016 – March 2017)

Auckland Council Local Board - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Rodney Local Board Area	45	1224	540	
Hibiscus and Bays Local Board Area	123	1479	900	
Upper Harbour Local Board Area	96	1230	444	
Kaipatiki Local Board Area	63	645	513	
Devonport-Takapuna Local Board Area	57	582	276	
Henderson-Massey Local Board Area	54	825	657	
Waitakere Ranges Local Board Area	18	390	345	
Great Barrier Local Board Area	---	33	---	
Waiheke Local Board Area	12	246	60	
Waitemata Local Board Area	192	1713	402	
Whau Local Board Area	30	489	369	
Albert-Eden Local Board Area	66	738	321	
Puketapapa Local Board Area	18	324	165	
Orakei Local Board Area	69	930	342	
Maungakiekie-Tamaki Local Board Area	27	645	315	
Howick Local Board Area	81	1161	693	
Mangere-Otahuhu Local Board Area	---	345	255	
Otara-Papatoetoe Local Board Area	9	471	276	
Manurewa Local Board Area	12	600	480	
Papakura Local Board Area	15	708	495	
Franklin Local Board Area	36	1167	597	
Totals	1035	15942	8451	= 25428

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 October 2016 to March 2017, not January to March 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 (October 2016 – March 2017)

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Andorra [AD]	---	---	---
Argentina [AR]	---	---	---
Australia [AU]	570	147	9
Austria [AT]	---	---	---
Azerbaijan [AZ]	---	---	---
Bahrain [BH]	---	---	---
Belgium [BE]	---	---	---
Brazil [BR]	---	---	---
Brunei Darussalam [BN]	---	---	---
Bulgaria [BG]	---	---	---
Canada [CA]	21	12	---
Cayman Islands [KY]	---	---	---
China [CN]	684	54	---
Cook Islands [CK]	---	---	---
Denmark [DK]	---	---	---

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Fiji [FJ]	---	6	---
Finland [FI]	---	---	---
France [FR]	---	---	---
French Polynesia [PF]	18	---	---
Germany [DE]	21	---	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	84	21	---
Hungary [HU]	---	---	---
India [IN]	---	---	---
Indonesia [ID]	9	---	---
Iraq [IQ]	---	---	---
Ireland [IE]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	27	---	---
Kenya [KE]	---	---	---
Korea, Republic of (South Korea) [KR]	30	---	---
Laos [LA]	---	---	---
Lithuania [LT]	---	---	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Macedonia, The Former Yugoslav Republic of [MK]	---	---	---
Malaysia [MY]	27	6	---
Mauritius [MU]	---	---	---
Mexico [MX]	---	---	---
Netherlands [NL]	6	---	---
New Caledonia [NC]	39	---	---
New Zealand [NZ]	53517	384	---
Nigeria [NG]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	---	---
Peru [PE]	---	---	---
Philippines [PH]	---	---	---
Poland [PL]	---	---	---
Qatar [QA]	---	---	---
Romania [RO]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	69	15	---
Sint Maarten (Dutch Part) [SX]	---	---	---
South Africa [ZA]	12	6	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	21	---	---
Taiwan [TW]	24	---	---
Thailand [TH]	9	---	---
Tonga [TO]	---	---	---
Turkey [TR]	---	---	---
Turks and Caicos Islands [TC]	---	---	---
United Arab Emirates [AE]	9	---	---
United Kingdom [GB]	147	39	---
United States Minor Outlying Islands [UM]	---	---	---

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
United States of America [US]	111	33	---
Vanuatu [VU]	---	---	---
Vietnam [VN]	---	---	---
Zambia [ZM]	---	---	---
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 October 2016 to March 2017, not January to March 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 (October 2016 – March 2017)

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
American Samoa [AS]	---	---	---
Argentina [AR]	---	---	---
Australia [AU]	1101	267	12
Austria [AT]	---	---	---
Bahamas [BS]	---	---	---
Bangladesh [BD]	---	---	---
Belgium [BE]	---	---	---
Bermuda [BM]	---	---	---
Brazil [BR]	---	---	---
Cambodia [KH]	---	---	---
Canada [CA]	24	15	---
China [CN]	225	27	---
Cook Islands [CK]	---	---	---

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Czech Republic [CZ]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	---	---	---
Finland [FI]	---	---	---
France [FR]	9	---	---
French Polynesia [PF]	9	---	---
Germany [DE]	12	6	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	39	12	---
Hungary [HU]	---	---	---
Iceland [IS]	---	---	---
India [IN]	---	---	---
Indonesia [ID]	6	---	---
Iraq [IQ]	---	---	---
Ireland [IE]	9	---	---
Isle of Man [IM]	---	---	---
Israel [IL]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	24	---	---
Jersey [JE]	---	---	---
Kazakhstan [KZ]	---	---	---
Kenya [KE]	---	---	---
Korea, Democratic People's Republic of (North Korea) [KP]	---	---	---
Korea, Republic of (South Korea) [KR]	18	---	---
Kuwait [KW]	---	---	---
Macao [MO]	---	---	---
Malaysia [MY]	33	9	---
Mauritius [MU]	---	---	---
Mongolia [MN]	---	---	---
Namibia [NA]	---	---	---
Netherlands [NL]	12	---	---
New Caledonia [NC]	27	---	---
New Zealand [NZ]	60852	510	---
Norway [NO]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	---	---
Peru [PE]	---	---	---
Philippines [PH]	---	---	---
Portugal [PT]	---	---	---
Qatar [QA]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	75	12	---
South Africa [ZA]	9	6	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	18	---	---
Taiwan [TW]	18	6	---
Tanzania [TZ]	---	---	---
Thailand [TH]	12	---	---
Tokelau [TK]	---	---	---

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Tonga [TO]	---	---	---
Turkey [TR]	---	---	---
United Arab Emirates [AE]	---	---	---
United Kingdom [GB]	258	66	---
United States of America [US]	174	45	---
Vietnam [VN]	---	---	---
Western Sahara [EH]	---	---	---
Zambia [ZM]	---	---	---
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.

Supplementary Information for Part B - Affiliation to NZ

Figures 15 to 17 show how buyers in each of 36,405 transfers responded to questions about their affiliation to New Zealand. Figures 18 to 20 show the same information for the 36,126 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 (5514 transfers for buyers and 5793 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 (29,958) of the 36,405 transfers, one or more buyers involved were New Zealand citizens or residents. (See Figure 15)
- B. For 2 percent (729) none of the buyers involved were New Zealand citizens or residents. (See Figure 16)
 - 1. For 258 of these transfers, at least one of the buyers had either a student or work visa
 - 2. For 471 of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - a. approx. 105 of the 471 indicated that they had immediate family with NZ citizenship or residency,
 - b. and another 72 indicated that they had immediate family with a work or student visa
- C. For 16 percent (5718), 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 (Jan – Mar 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.	✓			✓	✓	45	42	48
✓		✓ A.	✓			✓		24	24	30
✓	✓	✓ A.	✓			✓		---	---	---
✓		✓ A.	✓					---	---	---
✓		✓ A.		✓		✓	✓	---	---	---
✓		✓ A.		✓		✓		---	---	---
✓		✓ A.			✓	✓	✓	---	---	---
✓	✓	✓ A.			✓	✓	✓	---	---	---
✓		✓ A.			✓	✓		162	n/a	183
✓	✓	✓ A.			✓	✓		12	n/a	12
✓		✓ A.			✓			---	n/a	---
✓		✓ A.				✓	✓	54	48	60
✓	✓	✓ A.				✓	✓	---	---	---
✓		✓ A.				✓		23004	n/a	26262
✓	✓	✓ A.				✓		2334	n/a	2772
✓		✓ A.					✓	24	21	27
✓		✓ A.						471	n/a	525
✓	✓	✓ A.						18	n/a	21
Māori Land or Treaty Settlement (no tax statements required)						A.		n/a	n/a	6
Totals								26160	141	29958

Figure 16: Transfers where no buyers had NZ citizenship or residency (Jan – Mar 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		✓	✓	---	---	---
✓			✓ B.1	✓ B.1			✓	9	9	9
✓			✓ B.1	✓ B.1				---	---	---
✓			✓ B.1		✓		✓	9	6	9
✓			✓ B.1		✓			---	---	---
✓			✓ B.1			✓	✓	9	9	9
✓			✓ B.1			✓		12	9	12
✓	✓		✓ B.1			✓		---	---	---
✓			✓ B.1				✓	90	87	96
✓	✓		✓ B.1				✓	---	---	---
✓			✓ B.1					48	45	54
✓	✓		✓ B.1					---	---	---
✓				✓ B.1	✓	✓	✓	---	---	---
✓				✓ B.1	✓	✓		---	---	---
✓				✓ B.1	✓		✓	6	---	6
✓				✓ B.1	✓			---	---	---
✓				✓ B.1		✓		---	---	---
✓				✓ B.1			✓	12	12	12
✓				✓ B.1				33	27	36
✓					✓ B.2	✓ B.2a	✓	---	---	---
✓					✓ B.2	✓ B.2a		87	n/a	96
✓	✓				✓ B.2	✓ B.2a		9	n/a	9
✓					✓ B.2		✓ B.2b	66	57	72
✓					✓ B.2			225	n/a	282
✓	✓				✓ B.2			---	n/a	9
Totals								633	276	729

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

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency C.	3252	5703
Corporates only - Those with Overseas Tax Residency C.	9	15
Totals		3261 5718

* 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 76 percent (27,378) of the 36,126 transfers, one or more sellers involved were New Zealand citizens or residents. (See Figure 18)
- E. For 1 percent (450) none of the sellers involved were New Zealand citizens or residents. (See Figure 19)
 - 1. For 51 of these transfers, at least one of the sellers had either a student or work visa
 - 2. For 399 of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - a. approx. 96 of the 399 indicated that they had immediate family with NZ citizenship or residency, and
 - b. another 12 indicated that they had immediate family with a work or student visa
- F. For 23 percent (8298), 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 (Jan – Mar 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.	✓			✓		12	15
✓	✓	✓ D.	✓			✓		---	---
✓		✓ D.		✓		✓		9	9
✓	✓	✓ D.		✓		✓		---	---
✓		✓ D.			✓	✓	✓	---	---
✓		✓ D.			✓	✓		156	177
✓	✓	✓ D.			✓	✓		9	9
✓		✓ D.			✓		✓	---	---
✓		✓ D.			✓			---	---
✓	✓	✓ D.			✓			---	---
✓		✓ D.				✓	✓	36	39
✓	✓	✓ D.				✓	✓	---	---
✓		✓ D.				✓		22113	24270
✓	✓	✓ D.				✓		2148	2514
✓		✓ D.					✓	9	9
✓		✓ D.						261	288
✓	✓	✓ D.						15	18
Māori Land or Treaty Settlement (no tax statements required) D.								n/a	9
Totals								24786	27378

Figure 19: Transfers where no sellers had NZ citizenship or residency (Jan – Mar 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			✓		6	6
✓			✓ E.1				✓	18	18
✓			✓ E.1					9	12
✓				✓ E.1		✓		---	---
✓				✓ E.1			✓	---	---
✓				✓ E.1				---	---
✓					✓ E.2	✓ E.2a		84	96
✓	✓				✓ E.2	✓ E.2a		---	---
✓					✓ E.2		✓ E.2b	9	12
✓					✓ E.2			231	279
✓	✓				✓ E.2			6	6
Totals								378	450

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

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency F.	4587	8271
Corporates only - Those with Overseas Tax Residency F.	15	27
Totals	4602	8298

* 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.