

Property transfers and tax residency

1 October 2017 – 31 December 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

New Zealand Government

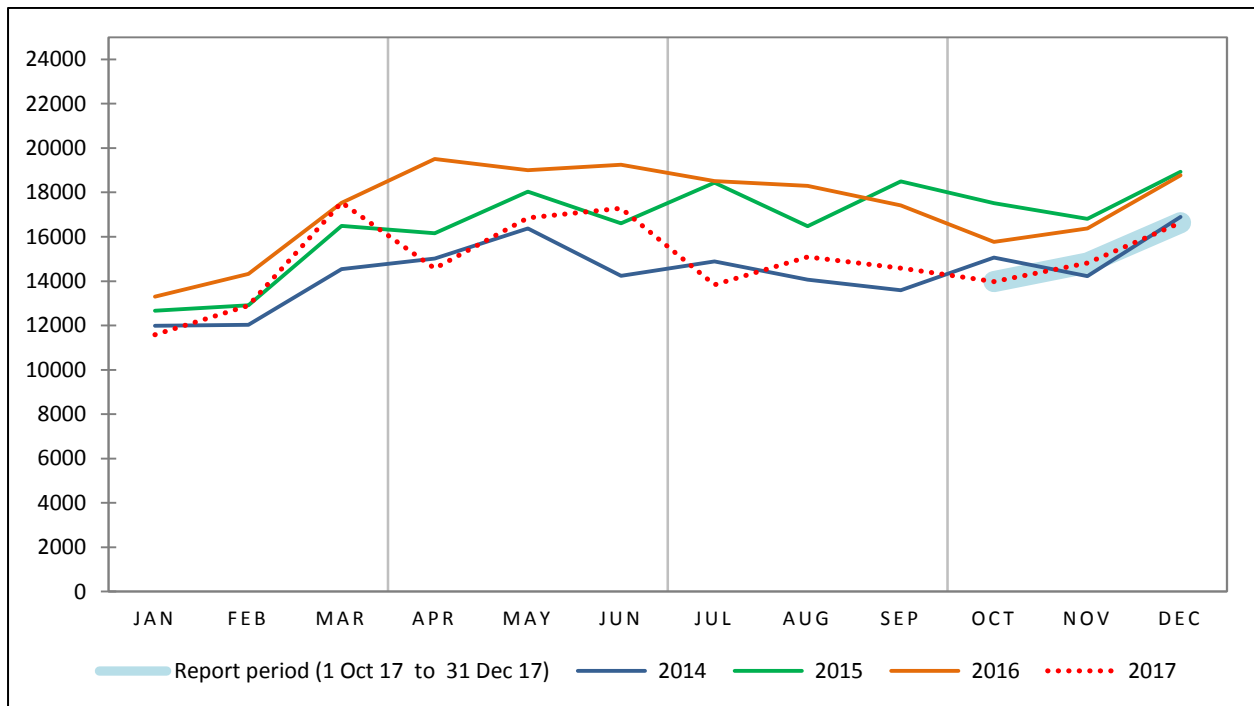
Property Transfers subject to the Land Transfer Act

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 45,381 property transfers registered with Land Information New Zealand from October to December 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 45,381 property transfers registered with Land Information New Zealand from October to December 2017, there were 25,287 transfers where the property buyers provided only a New Zealand tax residence (56%).

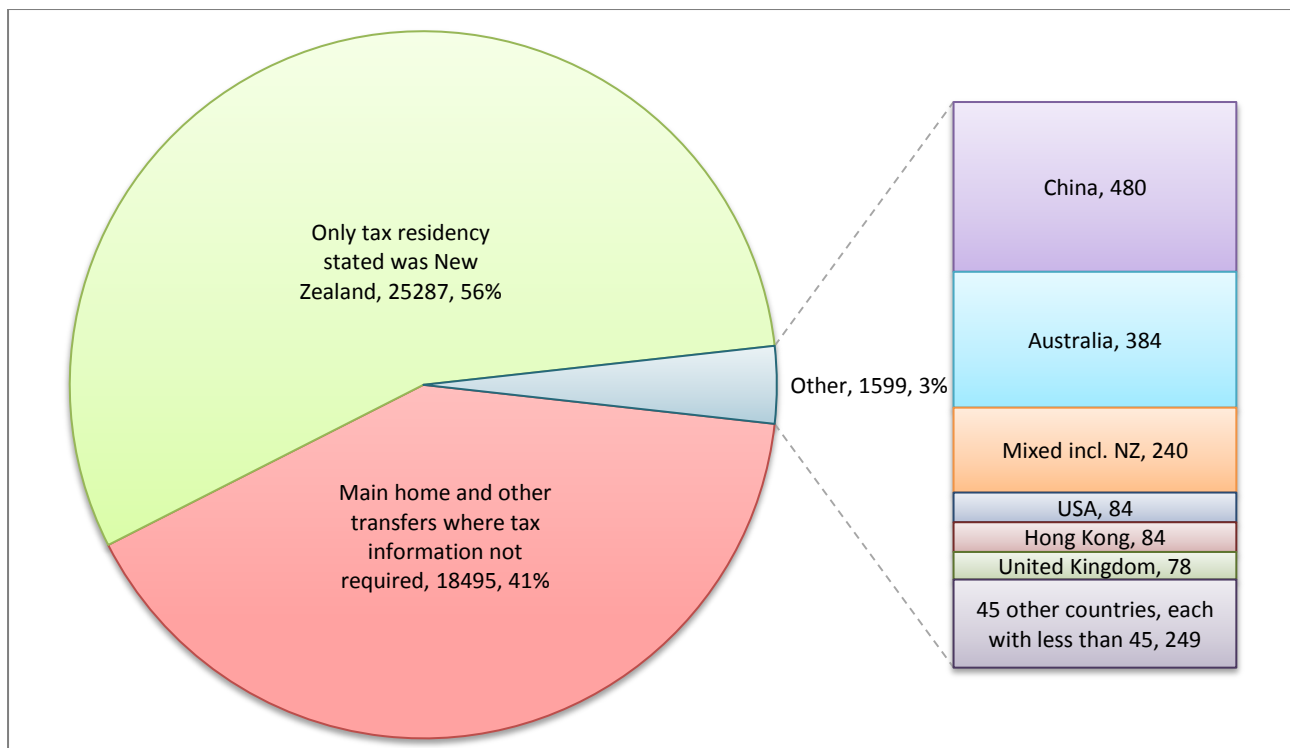
There were 1599 transfers where at least one of the property buyers provided an overseas tax residency (3%). Of those:

- 480 were tax residents of China
- 384 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 USA
- 84 were tax residents of Hong Kong
- 78 were tax residents of United Kingdom
- 249 were tax residents of 45 other countries (each with fewer than 45).

There were 18,495 transfers (41%) 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 (Oct – Dec 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers

Key data

Of the 45,381 property transfers registered with Land Information New Zealand from October to December 2017, there were 29,991 transfers where the property sellers provided only a New Zealand tax residence (66%).

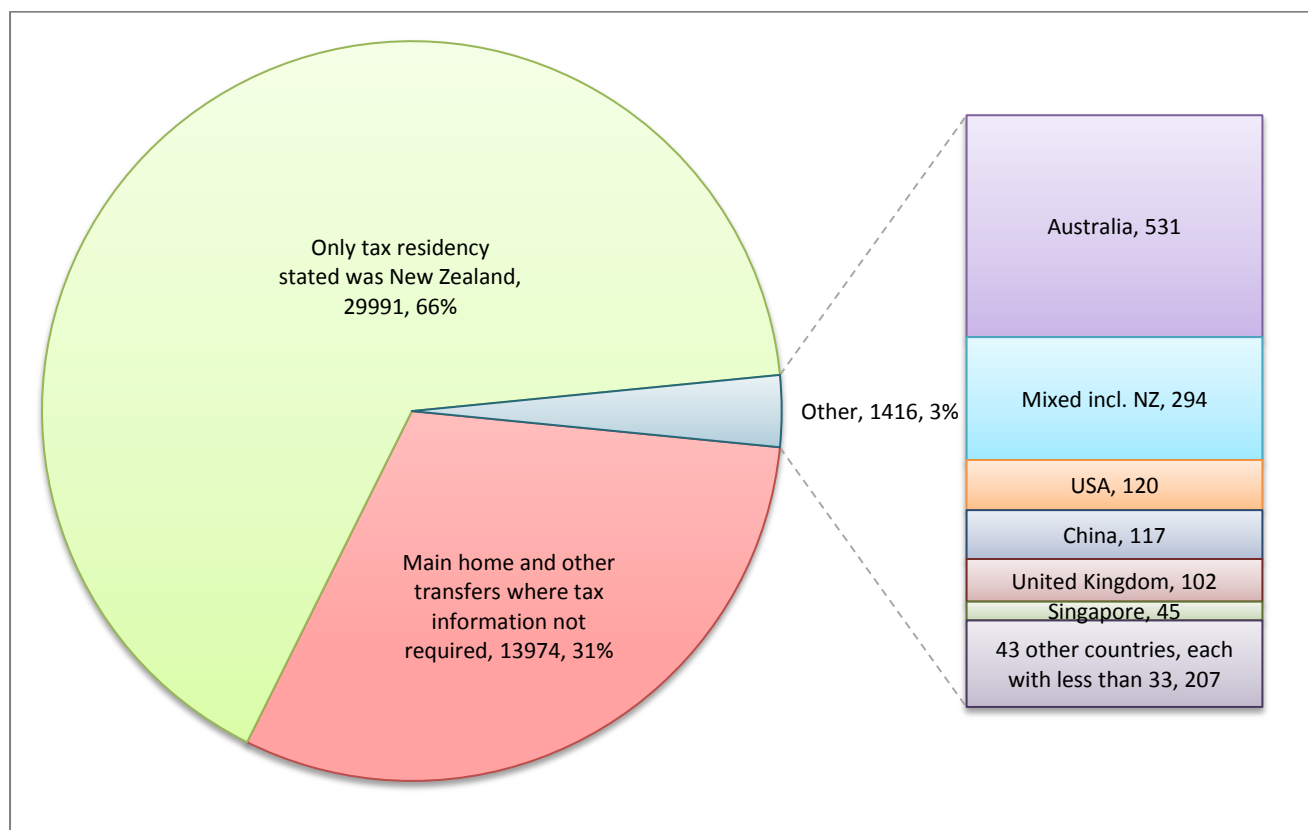
There were 1416 transfers where at least one of the property sellers provided an overseas tax residency (3%). Of those:

- 531 were tax residents of Australia
- 294 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 120 were tax residents of USA
- 117 were tax residents of China
- 102 were tax residents of the United Kingdom
- 45 were tax residents of Singapore
- 207 were tax residents of 43 other countries (each with fewer than 33).

There were 13,974 transfers (31%) 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 (Oct – Dec 2017)
This includes trusts, businesses and companies.



Tax Residency – Buyers of property in Auckland

Key data

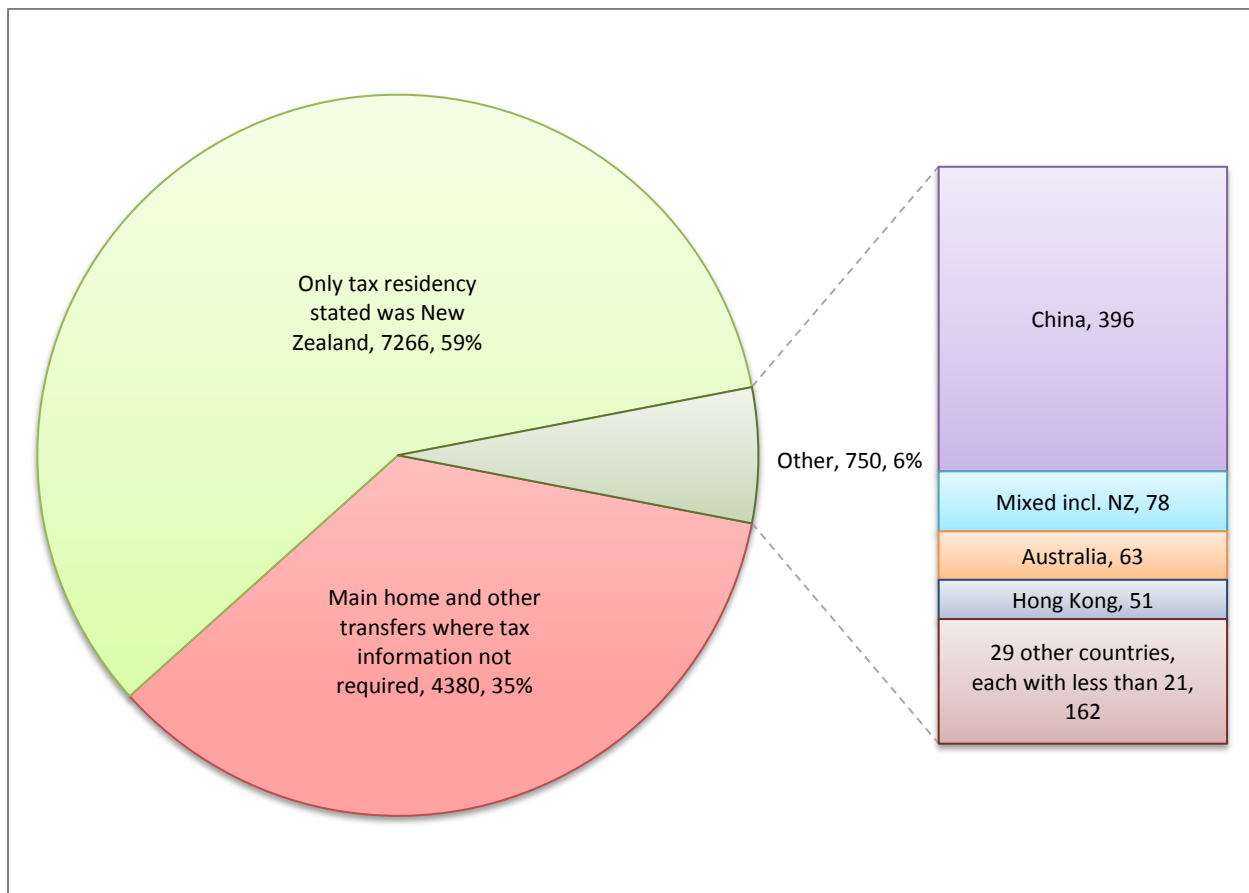
Of 12,396 property transfers registered with Land Information New Zealand from October to December 2017 for Auckland, there were 7266 transfers where the property buyers provided only a New Zealand tax residence (59%).

There were 750 transfers of property located in the Auckland Council area where at least one of the property buyers provided an overseas tax residency (6%). Of those:

- 396 were tax residents of China
- 78 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 63 were tax residents of Australia
- 51 were tax residents of Hong Kong
- 162 were tax residents of 29 other countries (each with fewer than 21).

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 (Oct – Dec 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers of property in Auckland

Key data

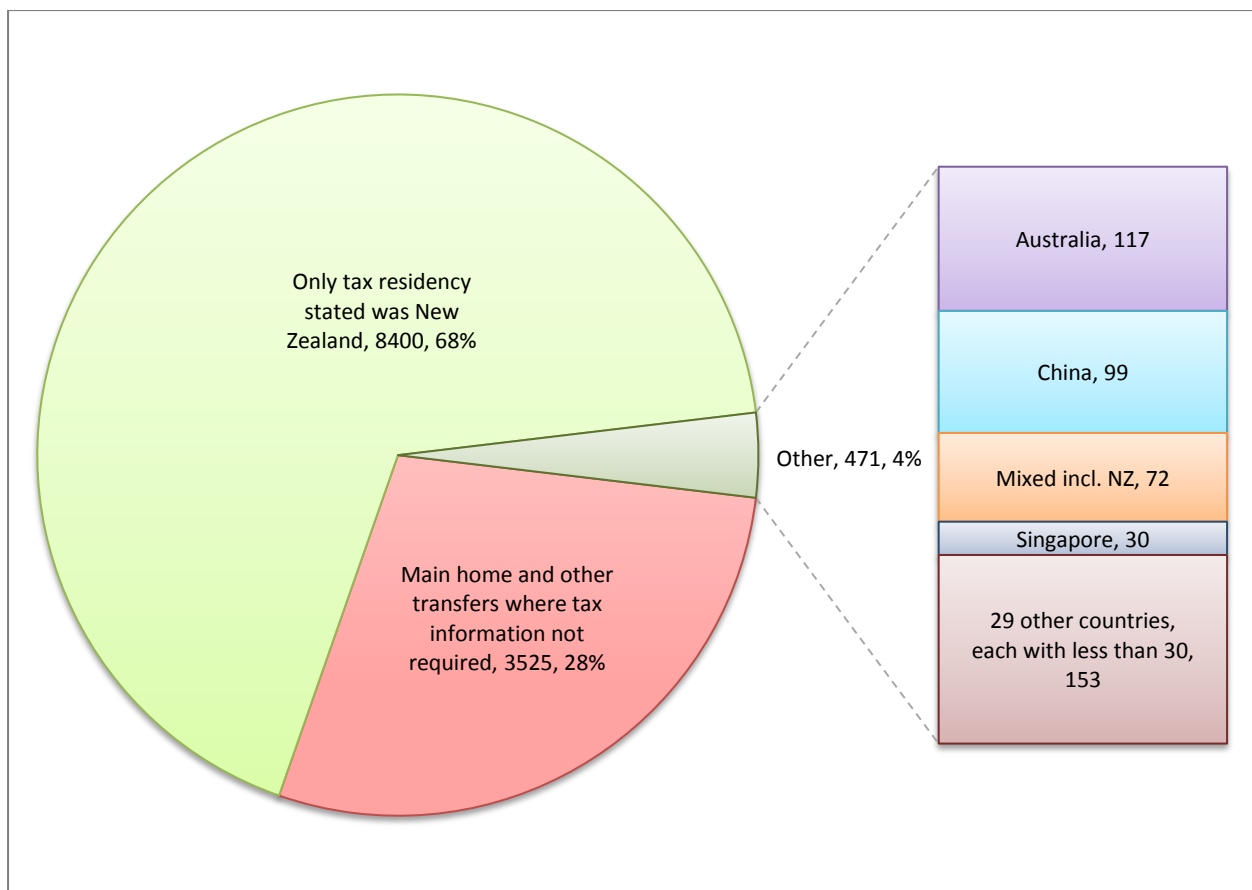
Of 12,396 property transfers registered with Land Information New Zealand from October to December 2017 for Auckland, there were 8400 transfers where the property sellers provided only a New Zealand tax residence (68%).

There were 471 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:

- 117 were tax residents of Australia
- 99 were tax residents of China
- 72 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 30 were tax residents of Singapore
- 153 were tax residents of 29 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 (Oct – Dec 2017)
This includes trusts, businesses and companies.

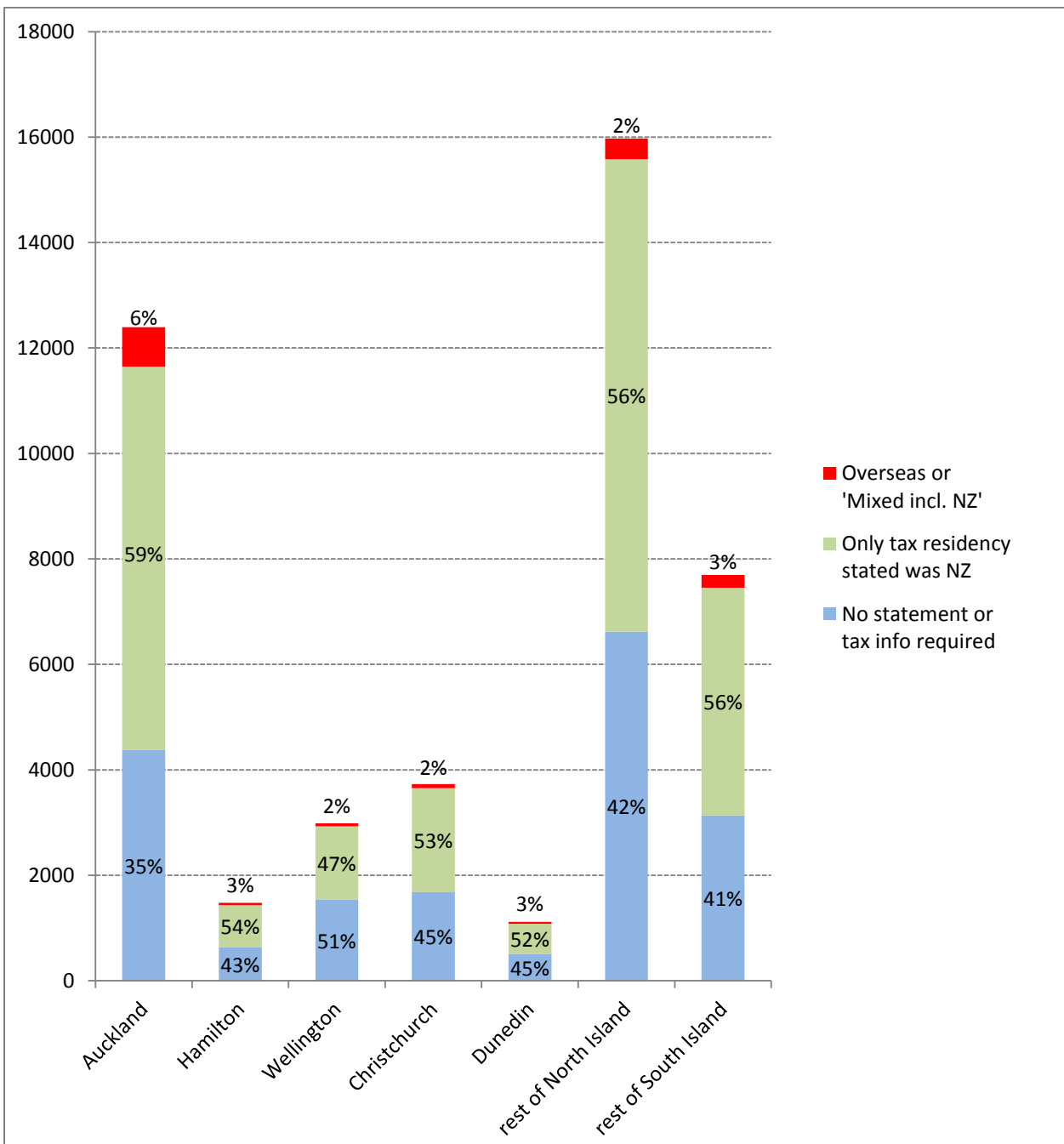


Buyer Tax Residency – by location

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 (October – December 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 more than **99 percent** of transfers (**45,279**). Information about these transfers is below, and a more detailed breakdown is provided in Figures 15-17 under Supplementary Information.

Key data

For 81 percent (36,825) of the **45,279** transfers, one or more buyers involved were New Zealand citizens or residents.

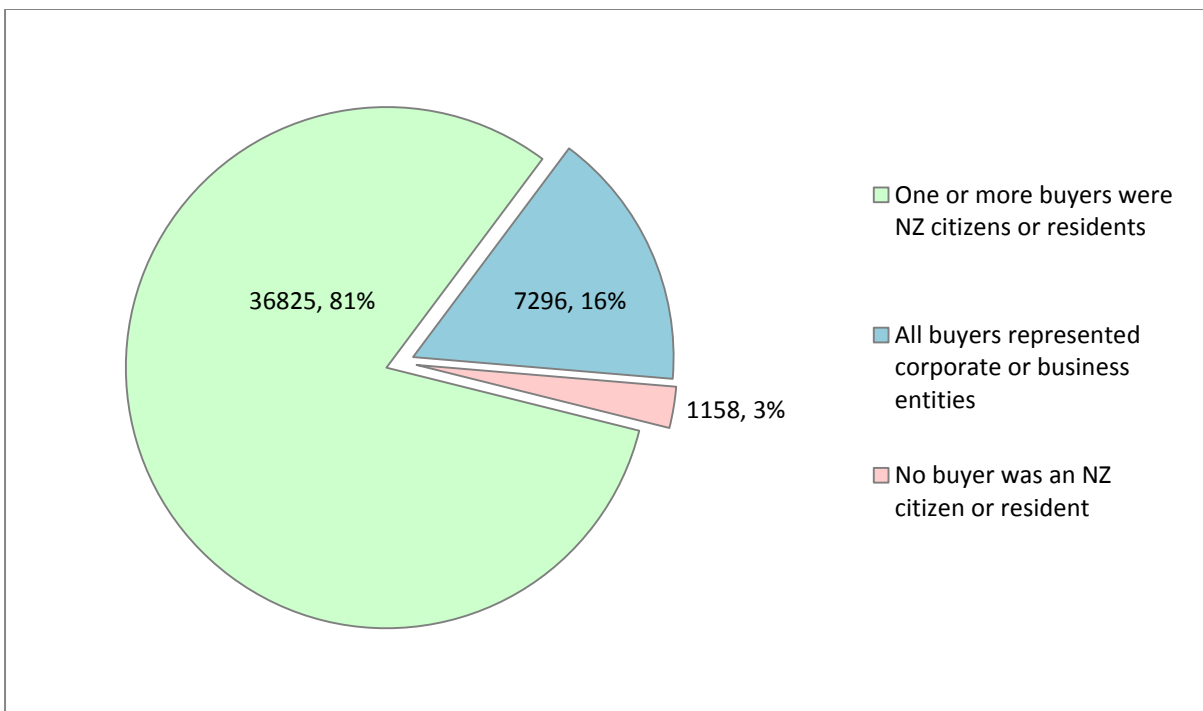
For 3 percent (1158) none of the buyers involved were New Zealand citizens or residents.

- **For 441** of these transfers, at least one of the buyers had either a student or work visa
- **For 717** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - Approximately 138 of the 717 indicated that they had immediate family with NZ citizenship or residency, and another 150 indicated that they had immediate family with a work or student visa

For 16 percent (7296), all buyers represented corporate or business entities.

- **7206** stated that they were a New Zealand tax resident corporate or business entity
- **90** stated that they had overseas tax residency

Figure 7: Buyer affiliation details (October – December 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 more than **99 percent of transfers (45,279)**. Information about these transfers is below, and a more detailed breakdown is provided in Figures 18-20 under Supplementary Information.

Key data

For 73 percent (33,186) of the **45,279** transfers, one or more sellers involved were New Zealand citizens or residents.

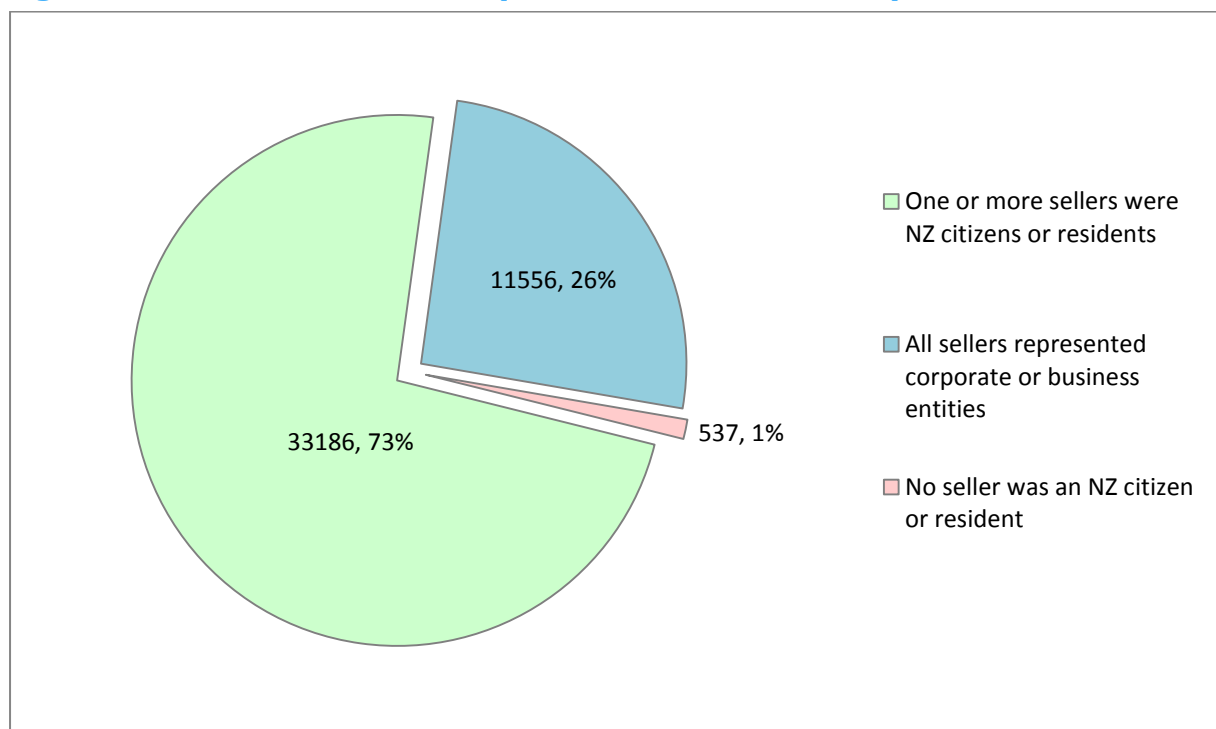
For 1 percent (537) none of the sellers involved were New Zealand citizens or residents.

- **For 72** of these transfers, at least one of the sellers had either a student or work visa
- **For 465** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - Approximately 120 of the 465 indicated that they had immediate family with NZ citizenship or residency, and another 27 indicated that they had immediate family with a work or student visa

For 26 percent (11,556), all sellers represented corporate or business entities.

- **11,484** stated that they were a New Zealand tax resident corporate or business entity
- **72** stated that they had overseas tax residency

Figure 8: Seller affiliation details (October – December 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 more than **99 percent (12,375)** of transfers in Auckland.

Key data

For 74 percent (9168) of the **12,375** transfers, one or more buyers involved were New Zealand citizens or residents.

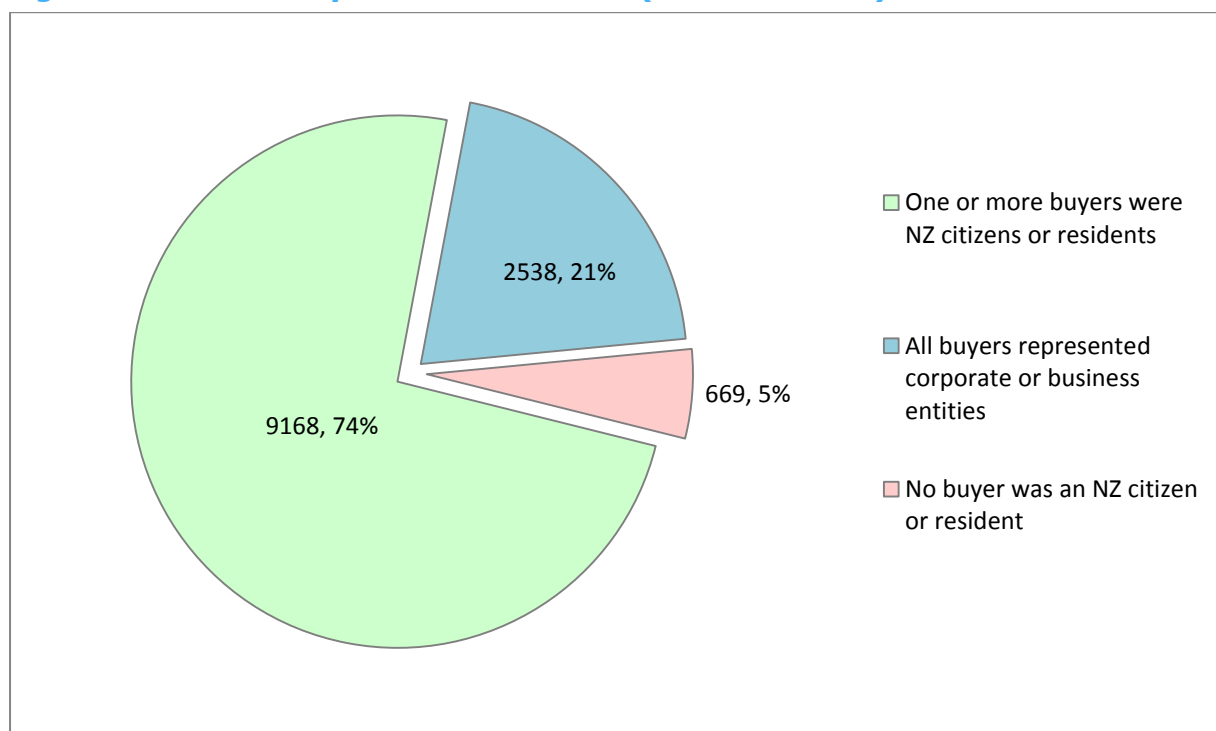
For 5 percent (669) none of the buyers involved were New Zealand citizens or residents.

- **For 246** of these transfers, at least one of the buyers had either a student or work visa
- **For 423** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - 72 of the 423 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 21 percent (2538), all buyers represented corporate or business entities.

- **2514** stated that they were a New Zealand tax resident corporate or business entity
- **24** stated that they had overseas tax residency

Figure 9: Auckland buyer affiliation details (Oct – Dec 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 more than **99 percent (12,375)** of transfers in Auckland.

Key data

For 66 percent (8175) of the **12,375** transfers, one or more sellers involved were New Zealand citizens or residents.

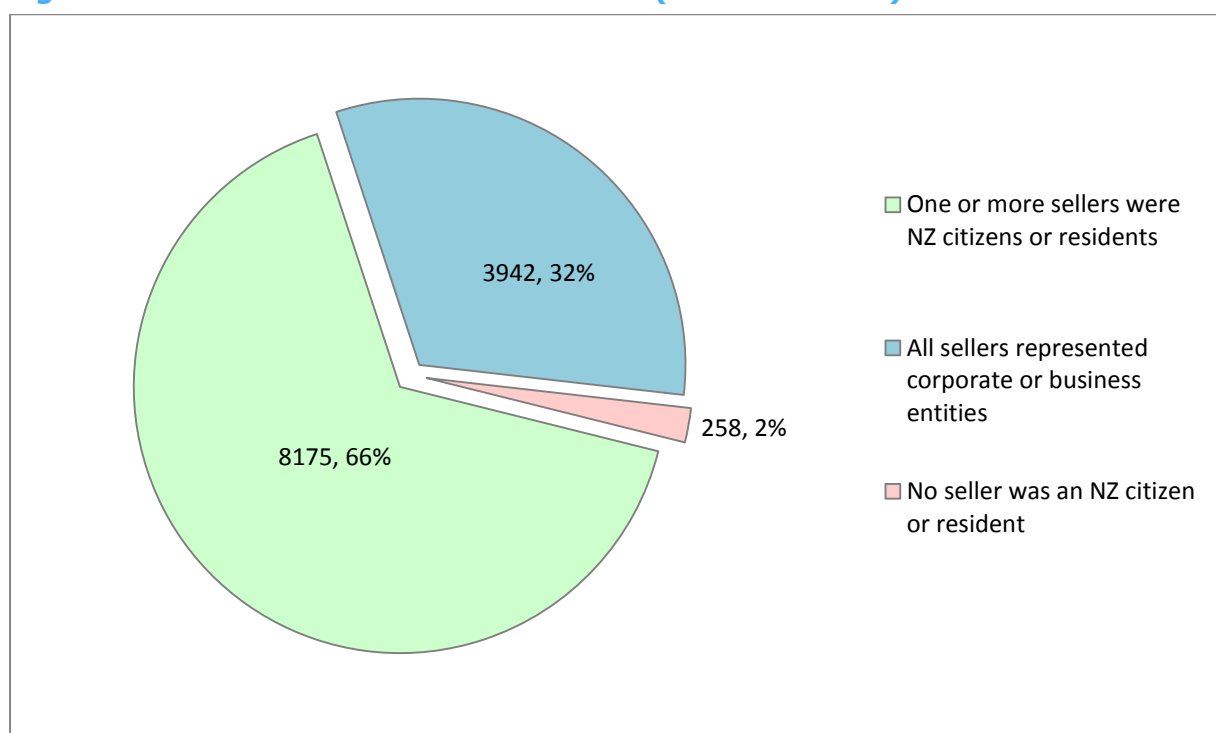
For 2 percent (258) none of the sellers involved were New Zealand citizens or residents.

- **For 36** of these transfers, at least one of the sellers had either a student or work visa
- **For 222** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - 54 of the 222 indicated that they had immediate family with NZ citizenship or residency, and another 18 indicated that they had immediate family with a work or student visa

For 32 percent (3942), all sellers represented corporate or business entities.

- **3921** stated that they were a New Zealand tax resident corporate or business entity
- **21** stated that they had overseas tax residency

Figure 10: Auckland seller affiliation details (Oct – Dec 2017)



Supplementary Information for Part A – Tax Residency

The following tables cover the six month period from 1 July to 31 December 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 (July – December 2017)

Territorial Authority - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required
Ashburton District	---	252	282
Auckland (see separate table)	1317	14175	8577
Buller District	---	126	81
Carterton District	9	138	132
Central Hawke's Bay District	---	177	180
Central Otago District	27	507	201
Chatham Islands Territory	---	9	---
Christchurch City	144	3831	3228
Clutha District	---	219	147
Dunedin City	69	1104	954
Far North District	90	915	525
Gisborne District	12	447	375
Gore District	---	189	99
Grey District	---	177	87
Hamilton City	78	1572	1245
Hastings District	30	744	609
Hauraki District	---	246	168
Horowhenua District	15	510	393
Hurunui District	9	207	114
Invercargill City	15	534	555
Kaikoura District	---	108	48
Kaipara District	15	486	207
Kapiti Coast District	18	549	510
Kawerau District	---	54	81
Lower Hutt City	21	636	858
Mackenzie District	9	138	27
Manawatu District	---	303	336
Marlborough District	24	732	579
Masterton District	12	306	276
Matamata-Piako District	15	369	303
Napier City	30	615	600
Nelson City	27	459	528
New Plymouth District	30	792	780
Opotiki District	---	96	51
Otorohanga District	---	102	63
Palmerston North City	27	642	771
Porirua City	15	360	351
Queenstown-Lakes District	174	1158	237
Rangitikei District	12	168	156
Rotorua District	24	642	534
Ruapehu District	12	249	99
Selwyn District	12	876	765
South Taranaki District	9	267	258
South Waikato District	12	240	204
South Wairarapa District	---	204	111
Southland District	21	477	210
Stratford District	---	111	105
Tararua District	---	225	222
Tasman District	27	669	477
Taupo District	48	894	354
Tauranga City	75	2208	1218
Thames-Coromandel District	33	849	258

Territorial Authority - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Timaru District	12	351	423	
Upper Hutt City	---	399	471	
Waikato District	24	939	591	
Waimakariri District	12	564	693	
Waimate District	---	87	87	
Waipa District	12	792	468	
Wairoa District	12	129	54	
Waitaki District	24	348	252	
Waitomo District	---	120	78	
Wellington City	66	1329	1152	
Western Bay of Plenty District	33	891	372	
Westland District	9	141	72	
Whakatane District	9	291	267	
Whanganui District	21	456	480	
Whangarei District	33	1101	771	
	2892	50013	35775	= 88680

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 (July – December 2017)

Auckland Local Board - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Rodney Local Board Area	60	1029	441	
Hibiscus and Bays Local Board Area	147	1128	861	
Upper Harbour Local Board Area	144	999	477	
Kaipatiki Local Board Area	57	564	480	
Devonport-Takapuna Local Board Area	66	564	249	
Henderson-Massey Local Board Area	63	747	690	
Waitakere Ranges Local Board Area	12	327	384	
Great Barrier Local Board Area	---	33	9	
Waiheke Local Board Area	---	174	57	
Waitemata Local Board Area	297	1746	468	
Whau Local Board Area	36	477	345	
Albert-Eden Local Board Area	60	636	291	
Puketapapa Local Board Area	33	261	165	
Orakei Local Board Area	66	867	441	
Maungakiekie-Tamaki Local Board Area	48	573	348	
Howick Local Board Area	117	1209	678	
Mangere-Otahuhu Local Board Area	---	390	234	
Otara-Papatoetoe Local Board Area	12	396	297	
Manurewa Local Board Area	21	573	483	
Papakura Local Board Area	18	576	519	
Franklin Local Board Area	36	897	648	
	1317	14175	8577	= 24069

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 July to December 2017, not October to December 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 (July – December 2017)

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Andorra [AD]	---	---	---
Argentina [AR]	---	---	---
Australia [AU]	702	192	12
Austria [AT]	---	---	---
Bahrain [BH]	---	---	---
Botswana [BW]	---	---	---
Brazil [BR]	---	---	---
British Virgin Islands [VG]	6	---	---
Brunei Darussalam [BN]	---	---	---
Burkina Faso [BF]	---	---	---
Canada [CA]	21	---	---
Chad [TD]	---	---	---
China [CN]	825	60	---
Congo, The Democratic Republic of the [CD]	---	---	---
Cook Islands [CK]	---	---	---
Croatia [HR]	---	---	---
Cyprus [CY]	---	---	---
Czech Republic [CZ]	---	---	---
Denmark [DK]	---	---	---

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Dominica [DM]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	9	---	---
France [FR]	12	---	---
French Polynesia [PF]	18	---	---
Germany [DE]	18	---	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	132	15	---
India [IN]	6	---	---
Indonesia [ID]	---	---	---
Iran [IR]	---	---	---
Ireland [IE]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	27	---	---
Jersey [JE]	---	---	---
Korea, Republic of (South Korea) [KR]	21	---	---
Lesotho [LS]	---	---	---
Macao [MO]	---	---	---
Malaysia [MY]	21	---	---
Mauritius [MU]	---	---	---
Mexico [MX]	---	---	---
Monaco [MC]	---	---	---
Myanmar [MM]	---	---	---
Nauru [NR]	---	---	---
Netherlands [NL]	---	---	---
New Caledonia [NC]	33	---	---
New Zealand [NZ]	50013	480	---
Nigeria [NG]	---	---	---
Norway [NO]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	---	---
Philippines [PH]	6	---	---
Qatar [QA]	---	---	---
Romania [RO]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	87	15	---
Slovenia [SI]	---	---	---
South Africa [ZA]	21	6	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	12	9	---
Taiwan [TW]	36	6	---
Tanzania [TZ]	---	---	---
Thailand [TH]	---	---	---
Tonga [TO]	---	---	---
Turkey [TR]	---	---	---
Ukraine [UA]	---	---	---
United Arab Emirates [AE]	12	---	---
United Kingdom [GB]	150	63	---
United States of America [US]	132	60	---
Uzbekistan [UZ]	---	---	---

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Vanuatu [VU]	---	---	---
Vietnam [VN]	---	---	---
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 July to December 2017, not October to December 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 (July – December 2017)

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Armenia [AM]	---	---	---
Australia [AU]	1083	330	12
Austria [AT]	---	---	---
Belgium [BE]	---	---	---
Brazil [BR]	---	---	---
British Virgin Islands [VG]	---	---	---
Canada [CA]	24	---	---
Chad [TD]	---	---	---
Chile [CL]	---	---	---
China [CN]	258	33	---
Cook Islands [CK]	---	---	---
Czech Republic [CZ]	---	---	---
Denmark [DK]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	6	---	---

France [FR]	---	---	---
French Polynesia [PF]	12	---	---
Germany [DE]	15	6	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	51	9	---
Iceland [IS]	---	---	---
India [IN]	---	---	---
Indonesia [ID]	6	---	---
Iraq [IQ]	---	---	---
Ireland [IE]	9	---	---
Isle of Man [IM]	---	---	---
Israel [IL]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	18	---	---
Jersey [JE]	---	---	---
Kazakhstan [KZ]	---	---	---
Korea, Republic of (South Korea) [KR]	18	9	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Macedonia, The Former Yugoslav Republic of [MK]	---	---	---
Malaysia [MY]	27	6	---
Mauritius [MU]	---	---	---
Mexico [MX]	---	---	---
Nauru [NR]	---	---	---
Netherlands [NL]	12	---	---
New Caledonia [NC]	27	---	---
New Zealand [NZ]	58302	615	---
Nigeria [NG]	---	---	---
Norway [NO]	---	---	---
Oman [OM]	---	---	---
Papua New Guinea [PG]	---	---	---
Philippines [PH]	---	---	---
Portugal [PT]	---	---	---
Qatar [QA]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	69	21	---
South Africa [ZA]	9	---	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	9	---	---
Taiwan [TW]	18	---	---
Tanzania [TZ]	---	---	---
Thailand [TH]	6	---	---
Tonga [TO]	---	---	---
Trinidad and Tobago [TT]	---	---	---
Turkey [TR]	---	---	---
United Arab Emirates [AE]	6	---	---
United Kingdom [GB]	195	90	6
United States of America [US]	177	57	---
Vietnam [VN]	---	---	---
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 45,279 transfers responded to questions about their affiliation to New Zealand. Figures 18 to 20 show the same information for the 45,279 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 (102 transfers for buyers and 102 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 81 percent (36,825) of the 45,279 transfers, one or more buyers involved were New Zealand citizens or residents. (See Figure 15)
- B. For 3 percent (1158) none of the buyers involved were New Zealand citizens or residents. (See Figure 16)
 - 1. For 441 of these transfers, at least one of the buyers had either a student or work visa
 - 2. For 717 of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - a. approx. 138 of the 717 indicated that they had immediate family with NZ citizenship or residency,
 - b. and another 150 indicated that they had immediate family with a work or student visa
- C. For 16 percent (7296), 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 (Oct – Dec 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.1	✓			✓	✓	54	51	60
✓	✓	✓ A.1	✓			✓	✓	---	---	---
✓		✓ A.1	✓			✓		39	42	42
✓	✓	✓ A.1	✓			✓		---	---	---
✓		✓ A.1	✓				✓	---	---	---
✓		✓ A.1	✓					---	---	---
✓		✓ A.1			✓	✓	✓	---	---	---
✓		✓ A.1			✓	✓		195	n/a	228
✓	✓	✓ A.1			✓	✓		12	n/a	15
✓		✓ A.1				✓	✓	45	36	51
✓	✓	✓ A.1				✓	✓	---	---	---
✓		✓ A.1				✓		27915	n/a	31905
✓	✓	✓ A.1				✓		3246	n/a	3879
✓		✓ A.1					✓	24	27	27
✓	✓	✓ A.1					✓	---	---	---
✓		✓ A.1						501	n/a	549
✓	✓	✓ A.1						18	n/a	18
✓		✓ A.1		✓	✓	✓	✓	---	---	---

✓		✓ A.1		✓		✓	✓	---	---	---
✓		✓ A.1		✓		✓		6	---	9
✓		✓ A.1		✓			✓	---	---	---
Maori Land or Treaty Settlement Exemption (no tax statements required) A.1								---	n/a	12
Totals								32079	177	36825

Figure 16: Transfers where no buyers had NZ citizenship or residency (Oct – Dec 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		✓	✓	---	---	---
✓			✓ B.1	✓ B.1		✓		---	---	---
✓			✓ B.1	✓ B.1			✓	9	9	9
✓			✓ B.1	✓ B.1				---	---	---
✓			✓ B.1		✓	✓	✓	---	---	---
✓			✓ B.1		✓	✓		---	---	---
✓			✓ B.1		✓		✓	18	12	18
✓			✓ B.1		✓			---	---	---
✓			✓ B.1			✓	✓	9	9	9
✓			✓ B.1			✓		15	9	18
✓			✓ B.1				✓	198	177	204
✓	✓		✓ B.1				✓	---	---	---
✓			✓ B.1					66	60	69
✓				✓ B.1	✓		✓	9	9	9
✓				✓ B.1		✓	✓	---	---	---
✓				✓ B.1		✓		---	---	---
✓				✓ B.1			✓	18	18	21
✓				✓ B.1				60	48	63
✓	✓			✓ B.1				---	---	---
✓					✓ B.2	✓ B.2a	✓	---	---	---
✓					✓ B.2	✓ B.2a		108	n/a	129
✓	✓				✓ B.2	✓ B.2a		---	n/a	---
✓					✓ B.2		✓ B.2b	141	126	147
✓					✓ B.2			369	n/a	426
✓	✓				✓ B.2			---	n/a	---
Totals								1053	498	1158

**Figure 17: Transfers where all buyers represented corporate or business entities
(Oct – Dec 2017)**

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency C.	3945	7206
Corporates only - Those with Overseas Tax Residency C.	24	90
Totals	3969	7296

- * 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 73 percent (33,186) of the 45,279 transfers, one or more sellers involved were New Zealand citizens or residents. (See Figure 18)
- E. For 1 percent (537) none of the sellers involved were New Zealand citizens or residents. (See Figure 19)
 - 1. For 72 of these transfers, at least one of the sellers had either a student or work visa
 - 2. For 465 of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - a. approx. 120 of the 465 indicated that they had immediate family with NZ citizenship or residency, and
 - b. another 27 indicated that they had immediate family with a work or student visa
- F. For 26 percent (11,556), 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 (Oct – Dec 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.1	✓			✓	✓	---	---
✓	✓	✓ D.1	✓			✓	✓	---	---
✓		✓ D.1	✓			✓		6	6
✓		✓ D.1	✓				✓	---	---
✓		✓ D.1			✓	✓	✓	---	---
✓		✓ D.1			✓	✓		186	222
✓	✓	✓ D.1			✓	✓		12	18
✓		✓ D.1			✓			---	6
✓		✓ D.1				✓	✓	36	39
✓	✓	✓ D.1				✓	✓	6	6
✓		✓ D.1				✓		26592	29289
✓	✓	✓ D.1				✓		2811	3240
✓		✓ D.1					✓	15	18
✓		✓ D.1						282	303
✓	✓	✓ D.1						6	9
✓		✓ D.1		✓		✓		---	---
Maori Land or Treaty Settlement Exemption (no tax statements required) D.1								---	18
Totals								29973	33186

Figure 19: Transfers where no sellers had NZ citizenship or residency (Oct – Dec 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		✓		✓	---	---
✓			✓ E.1		✓			---	---
✓			✓ E.1			✓	✓	---	---
✓			✓ E.1			✓		---	---
✓			✓ E.1				✓	39	39
✓			✓ E.1					---	---
✓				✓ E.1	✓		✓	---	---
✓				✓ E.1	✓			---	---
✓				✓ E.1		✓	✓	---	---
✓				✓ E.1		✓		---	---
✓				✓ E.1			✓	---	---
✓				✓ E.1				6	9
✓					✓ E.2	✓ E.2a		102	111
✓	✓				✓ E.2	✓ E.2a		9	9
✓					✓ E.2		✓ E.2b	21	27
✓					✓ E.2			270	315
✓	✓				✓ E.2			---	---
Totals								474	537

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

		Count of Transfers	
		Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency	F.	6420	11484
Corporates only - Those with Overseas Tax Residency	F.	15	72
Corporates only - Those with Mixed NZ Tax Residency	F.	--	--
Totals		6435	11556

* 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.