

Property transfers and tax residency

1 July 2017 – 30 September 2017



Contents

List of Figures.....	3
Understanding these statistics	4
Property Transfers subject to the Land Transfer Act	5
Part A: Property Transfers by Tax Residency.....	6
Tax Residency – Buyers	6
Tax Residency – Sellers.....	7
Tax Residency – Buyers of property in Auckland	8
Tax Residency – Sellers of property in Auckland.....	9
Buyer Tax Residency – by location	10
Part B: Property Transfers by Affiliation.....	11
Affiliation to New Zealand – Buyers	11
Affiliation to New Zealand – Sellers	12
Affiliation to New Zealand – Buyers of property in Auckland	13
Affiliation to New Zealand – Sellers of property in Auckland	14
Supplementary Information for Part A – Tax Residency	15
Counts of transfers where a tax residency has been stated	15
Local Government areas.....	15
Complete list of countries where tax residency was stated.....	18
Supplementary Information for Part B - Affiliation to NZ	22
Affiliation to New Zealand – Buyers	23
Affiliation to New Zealand – Sellers	25

List of Figures

Figure 1: Registration of transfers 2014-2017.....	5
Figure 2: Transfers where buyers stated an overseas tax residency (Jul – Sep 2017)	6
Figure 3: Transfers where sellers stated an overseas tax residency (Jul – Sep 2017).....	7
Figure 4: Transfers where Auckland buyers stated an overseas tax residency (Jul – Sep 2017).....	8
Figure 5: Transfers where Auckland sellers stated an overseas tax residency (Jul – Sep 2017).....	9
Figure 6: Buyers’ tax residency, by location (July – September 2017)	10
Figure 7: Buyer affiliation details (July – September 2017).....	11
Figure 8: Seller affiliation details (July – September 2017)	12
Figure 9: Auckland buyer affiliation details (July – September 2017).....	13
Figure 10: Auckland seller affiliation details (July – September 2017)	14
Figure 11: Territorial Authority areas (April - September 2017).....	16
Figure 12: Auckland Council Local Board areas (April - September 2017)	17
Figure 13: Tax Residency countries - Buyers (April - September 2017).....	18
Figure 14: Tax Residency countries - Sellers (April - September 2017).....	20
Figure 15: Transfers where one or more of the buyers was an NZ citizen or resident (Jul – Sep 2017).....	23
Figure 16: Transfers where no buyers had NZ citizenship or residency (Jul – Sep 2017)	23
Figure 17: Transfers where all buyers represented corporate or business entities (Jul – Sep 2017)	24
Figure 18: Transfers where one or more of the sellers was an NZ citizen or resident (Jul – Sep 2017)	25
Figure 19: Transfers where no sellers had NZ citizenship or residency (Jul – Sep 2017)	26
Figure 20: Transfers where all sellers represented corporate or business entities (Jul – Sep 2017).....	26

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

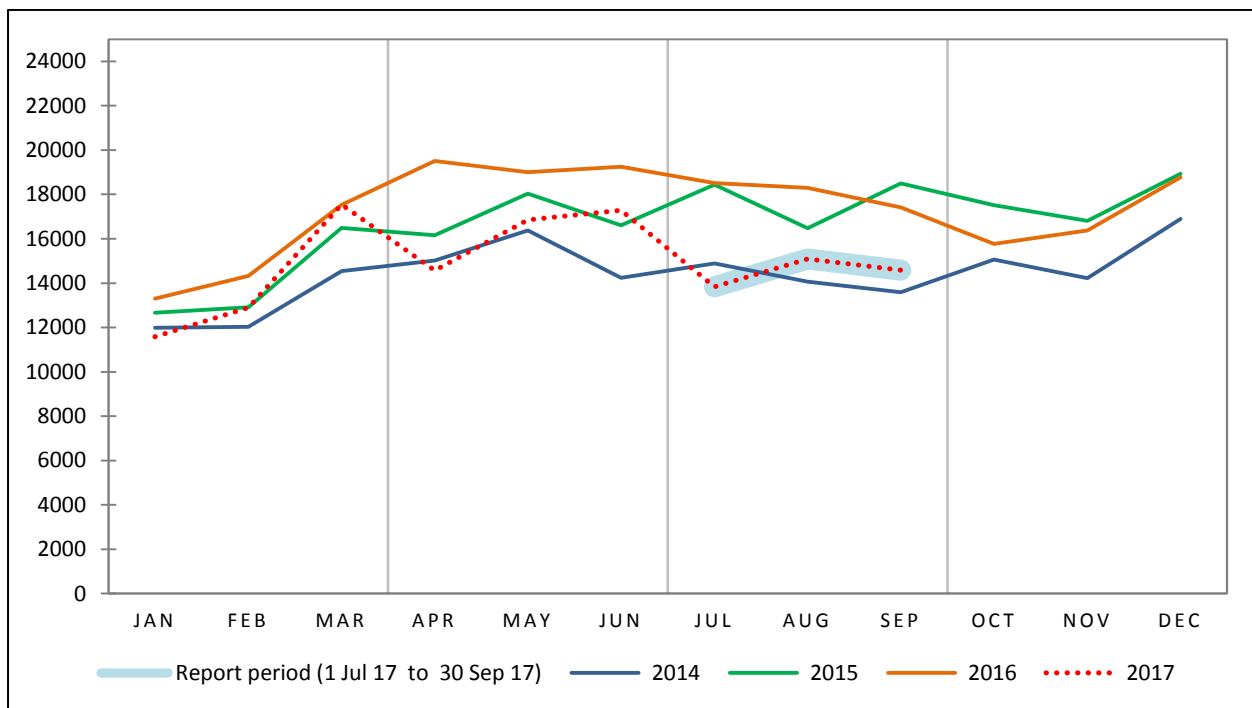
Property Transfers subject to the Land Transfer Act

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 43,296 property transfers registered with Land Information New Zealand from July to September 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 43,296 property transfers registered with Land Information New Zealand from July to September 2017, there were 24,726 transfers where the property buyers provided only a New Zealand tax residence (57%).

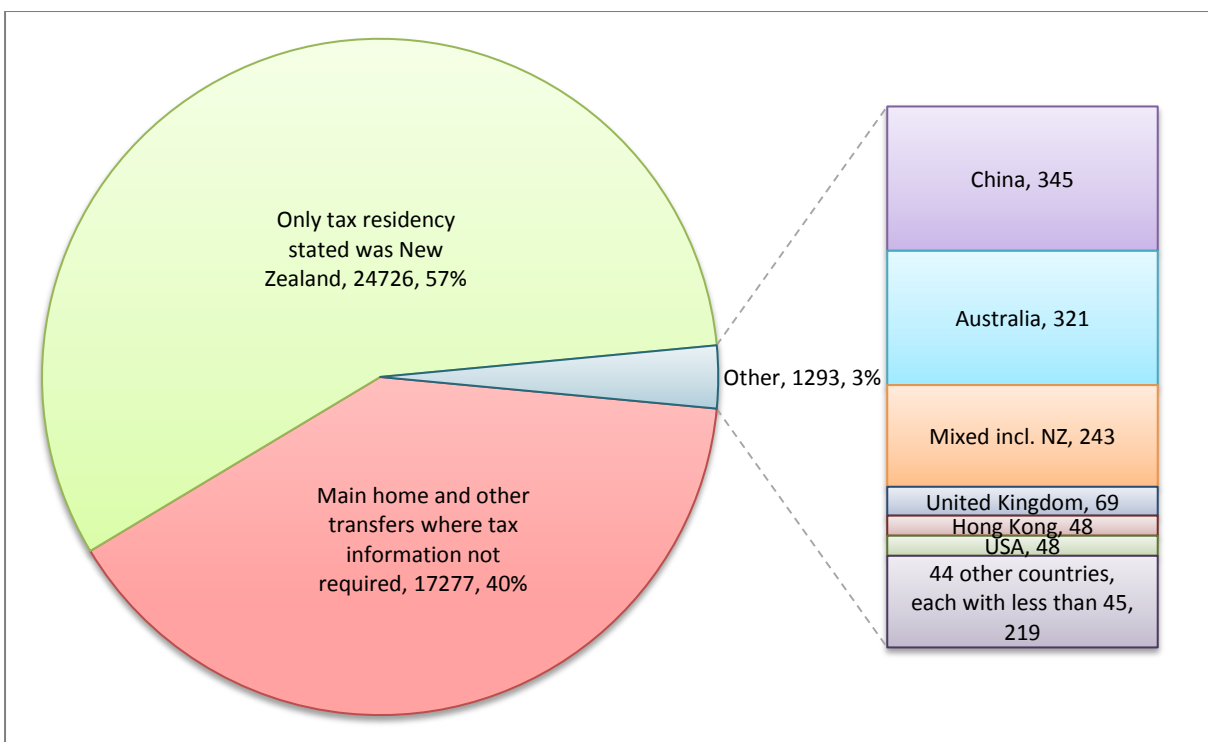
There were 1293 transfers where at least one of the property buyers provided an overseas tax residency (3%). Of those:

- 345 were tax residents of China
- 321 were tax residents of Australia
- 243 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 69 were tax residents of United Kingdom
- 48 were tax residents of Hong Kong
- 48 were tax residents of USA
- 219 were tax residents of 44 other countries (each with fewer than 45).

There were 17,277 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 (Jul – Sep 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers

Key data

Of the 43,296 property transfers registered with Land Information New Zealand from July to September 2017, there were 28,314 transfers where the property sellers provided only a New Zealand tax residence (65%).

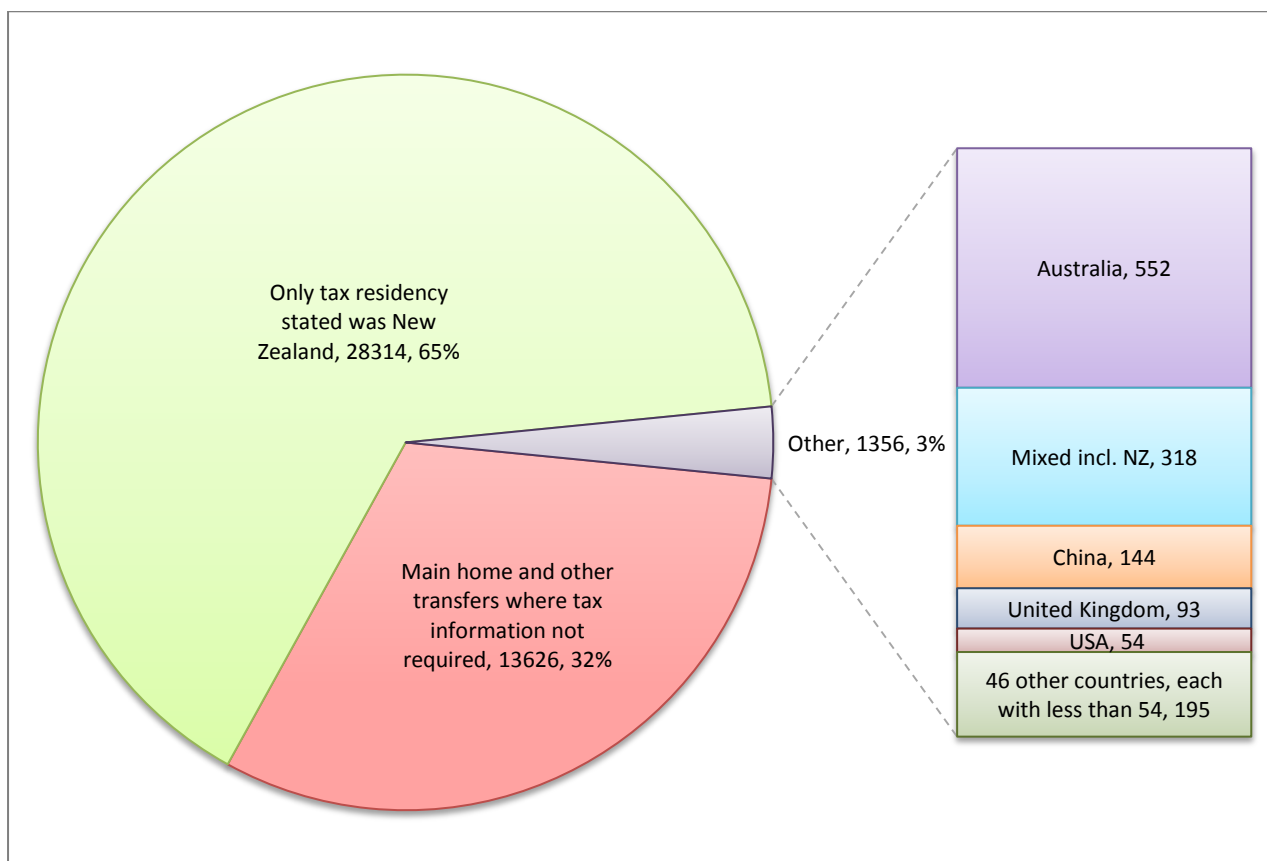
There were 1356 transfers where at least one of the property sellers provided an overseas tax residency (3%). Of those:

- 552 were tax residents of Australia
- 318 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 144 were tax residents of China
- 93 were tax residents of the United Kingdom
- 54 were tax residents of USA
- 195 were tax residents of 46 other countries (each with fewer than 54).

There were 13,626 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 (Jul – Sep 2017)
This includes trusts, businesses and companies.



Tax Residency – Buyers of property in Auckland

Key data

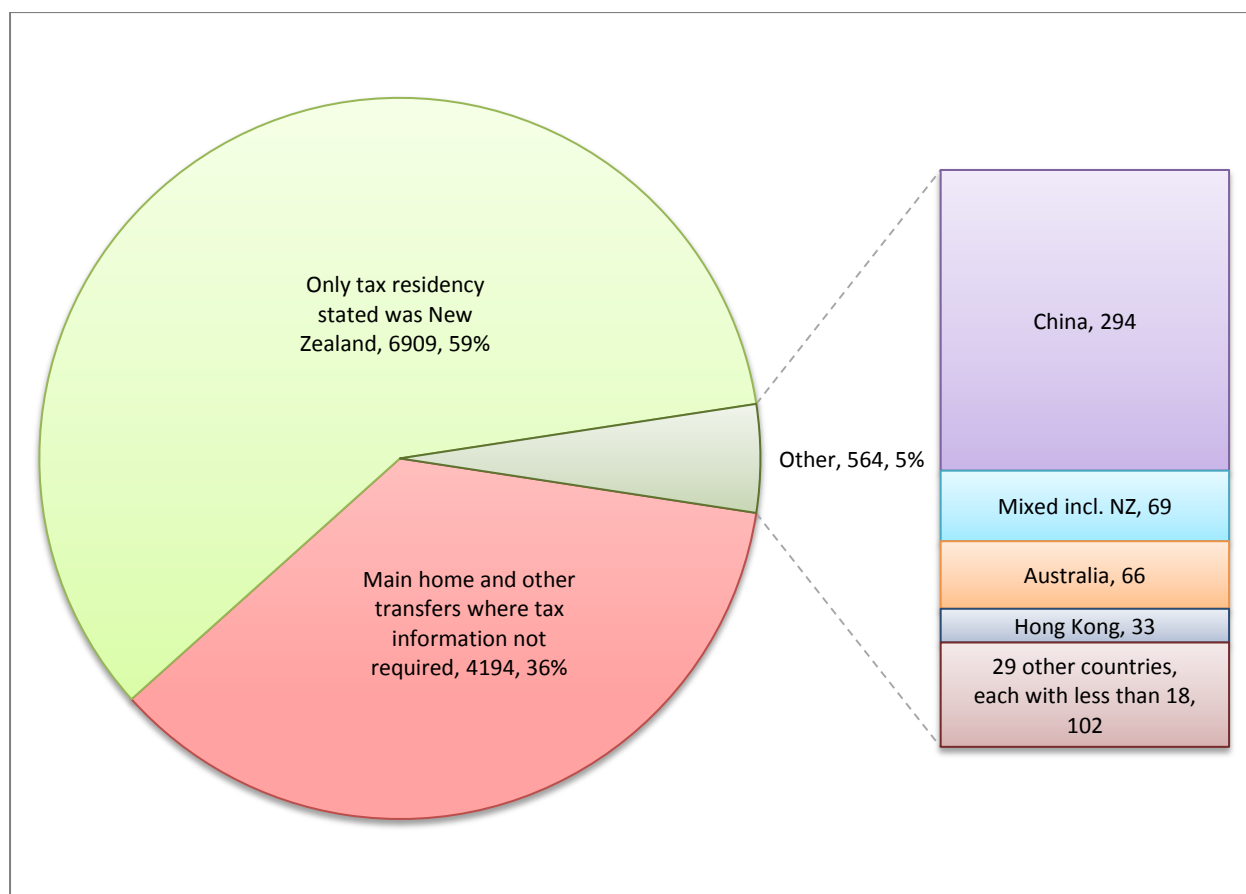
Of 11,667 property transfers registered with Land Information New Zealand from July to September 2017 for Auckland, there were 6909 transfers where the property buyers provided only a New Zealand tax residence (59%).

There were 564 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:

- 294 were tax residents of China
- 69 were of mixed tax residency, including NZ (at least one of the buyers has NZ tax residency)
- 66 were tax residents of Australia
- 33 were tax residents of Hong Kong
- 102 were tax residents of 29 other countries (each with fewer than 18).

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 (Jul – Sep 2017)
This includes trusts, businesses and companies.



Tax Residency – Sellers of property in Auckland

Key data

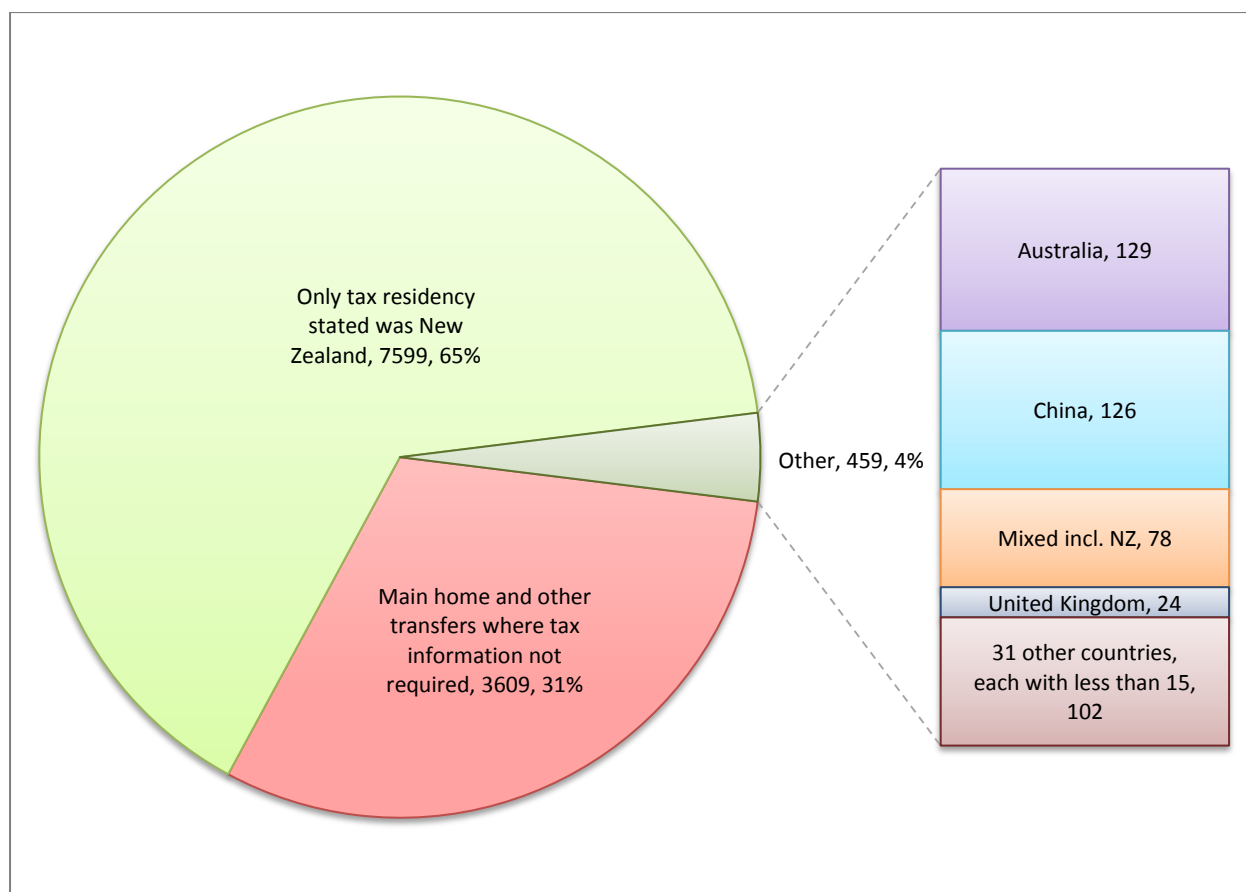
Of 11,667 property transfers registered with Land Information New Zealand from July to September 2017 for Auckland, there were 7599 transfers where the property sellers provided only a New Zealand tax residence (65%).

There were 459 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:

- 129 were tax residents of Australia
- 126 were tax residents of China
- 78 were of mixed tax residency, including NZ (at least one of the sellers has NZ tax residency)
- 24 were tax residents of United Kingdom
- 102 were tax residents of 31 other countries (each with fewer than 15).

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 (Jul – Sep 2017)
This includes trusts, businesses and companies.



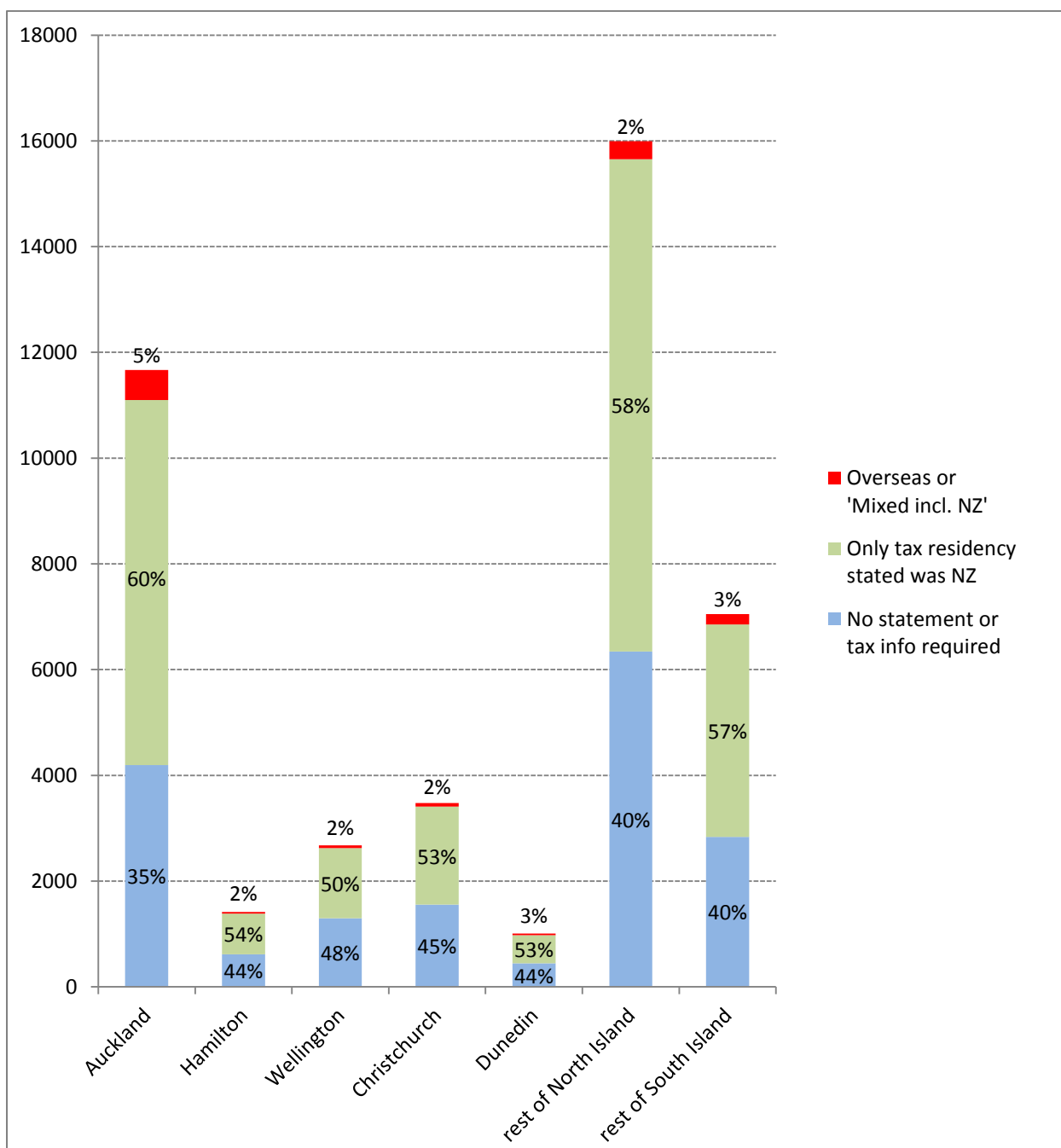
Buyer Tax Residency – by location

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 (July – September 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 (**43,107**). 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 (35,139) of the **43,107** transfers, one or more buyers involved were New Zealand citizens or residents.

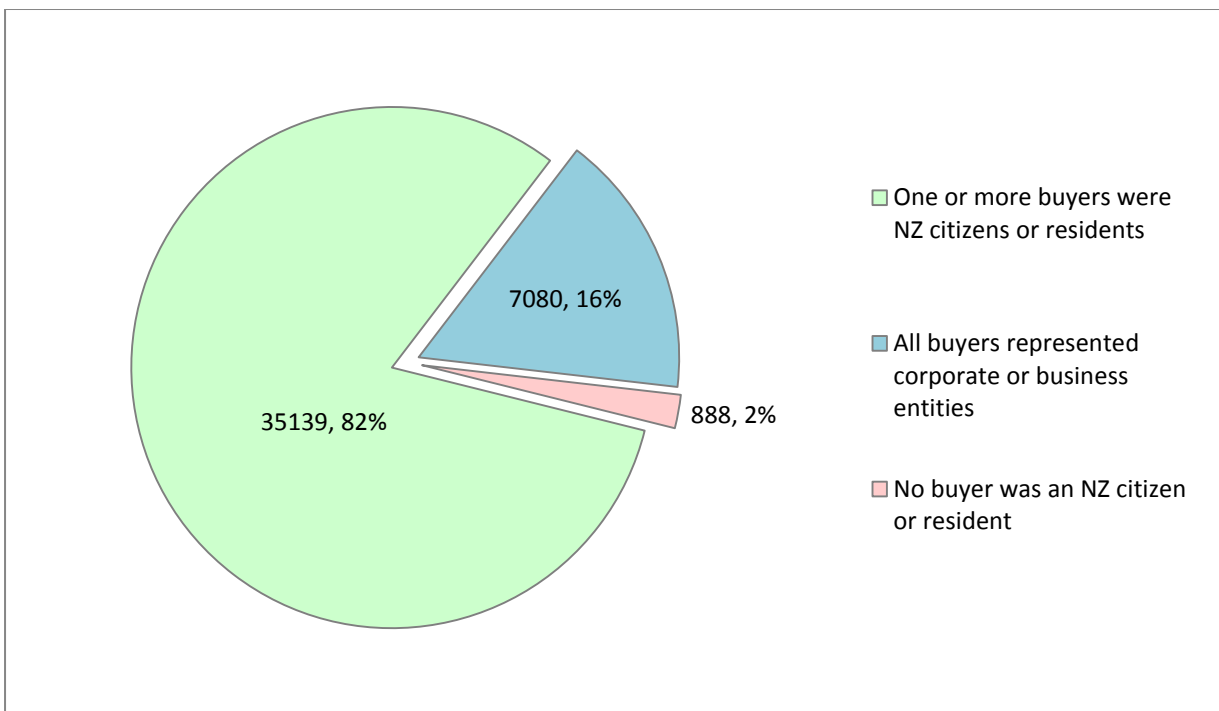
For 2 percent (888) none of the buyers involved were New Zealand citizens or residents.

- **For 366** of these transfers, at least one of the buyers had either a student or work visa
- **For 522** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - Approximately 96 of the 522 indicated that they had immediate family with NZ citizenship or residency, and another 87 indicated that they had immediate family with a work or student visa

For 16 percent (7080), all buyers represented corporate or business entities.

- **7017** stated that they were a New Zealand tax resident corporate or business entity
- **63** stated that they had overseas tax residency

Figure 7: Buyer affiliation details (July – September 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 (43,110)**. 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 (32,079) of the **43,110** transfers, one or more sellers involved were New Zealand citizens or residents.

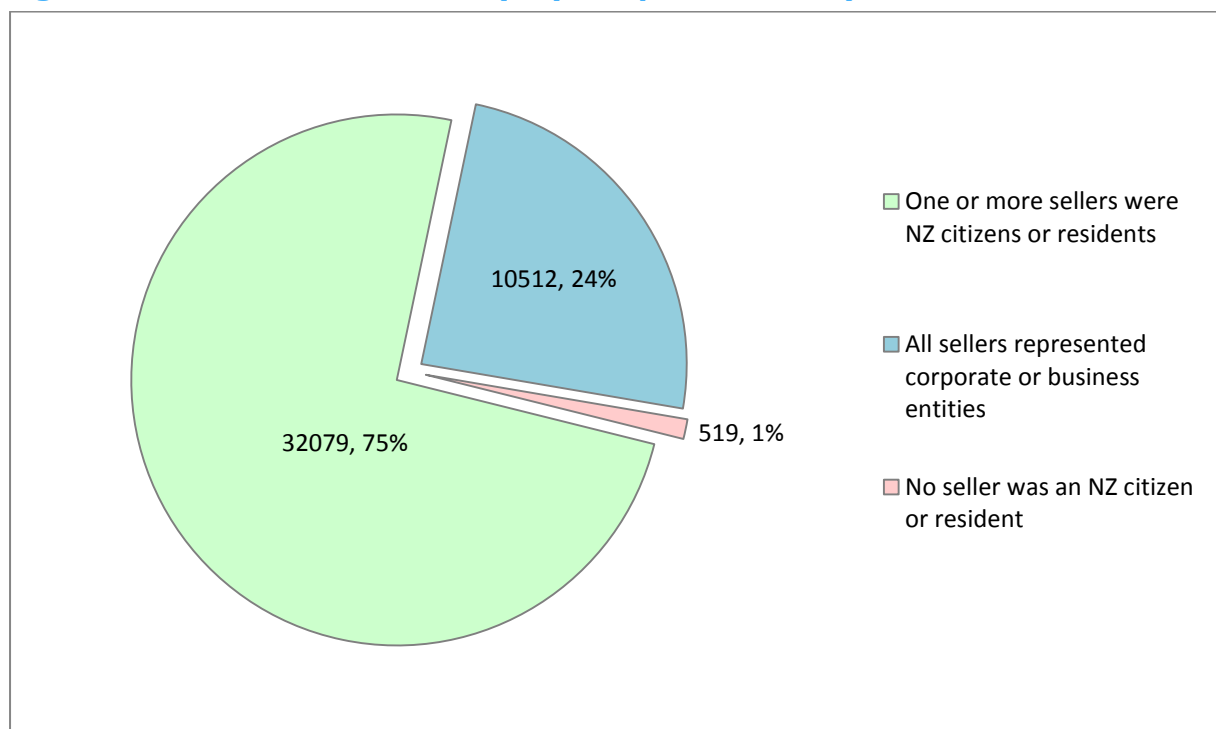
For 1 percent (519) none of the sellers involved were New Zealand citizens or residents.

- **For 81** of these transfers, at least one of the sellers had either a student or work visa
- **For 438** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - Approximately 114 of the 438 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 24 percent (10,512), all sellers represented corporate or business entities.

- **10,464** stated that they were a New Zealand tax resident corporate or business entity
- **48** stated that they had overseas tax residency

Figure 8: Seller affiliation details (July – September 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 (11,607)** of transfers in Auckland.

Key data

For 76 percent (8784) of the **11,607** transfers, one or more buyers involved were New Zealand citizens or residents.

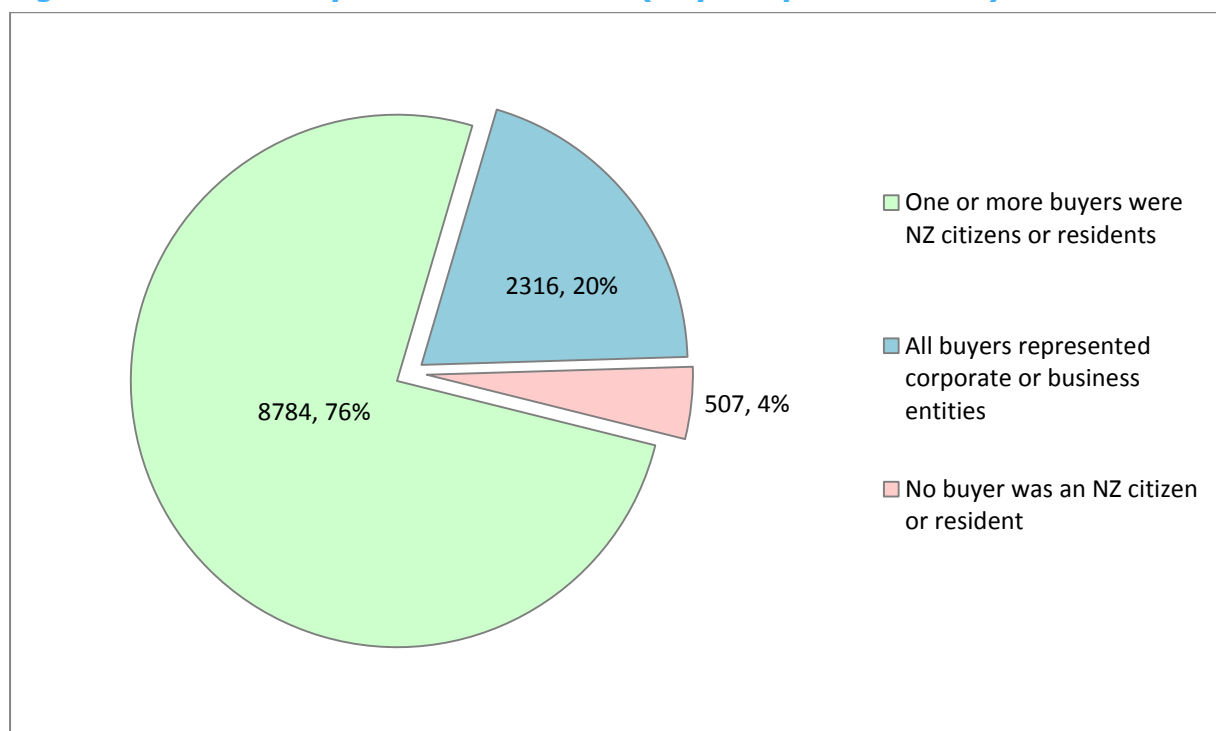
For 4 percent (507) none of the buyers involved were New Zealand citizens or residents.

- **For 210** of these transfers, at least one of the buyers had either a student or work visa
- **For 297** of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - 48 of the 297 indicated that they had immediate family with NZ citizenship or residency, and another 66 indicated that they had immediate family with a work or student visa

For 20 percent (2316), all buyers represented corporate or business entities.

- **2295** stated that they were a New Zealand tax resident corporate or business entity
- **21** stated that they had overseas tax residency

Figure 9: Auckland buyer affiliation details (July – September 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 (11,607)** of transfers in Auckland.

Key data

For 71 percent (8205) of the **11,607** transfers, one or more sellers involved were New Zealand citizens or residents.

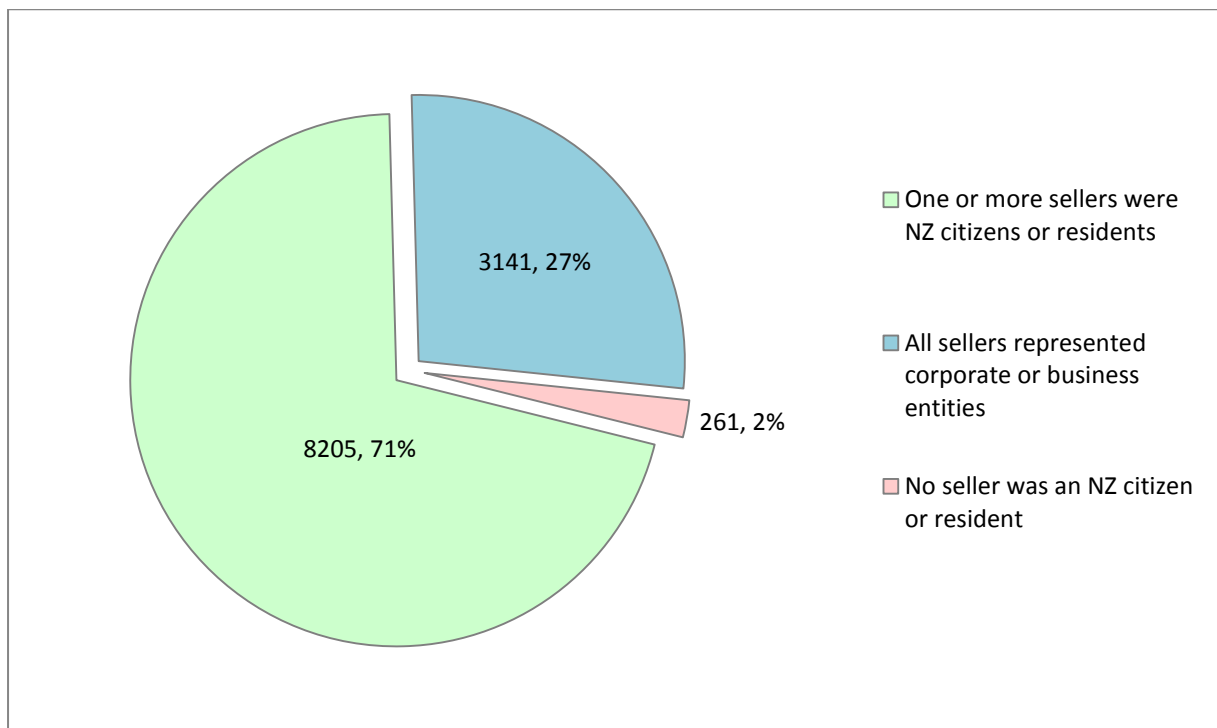
For 2 percent (261) none of the sellers involved were New Zealand citizens or residents.

- **For 48** of these transfers, at least one of the sellers had either a student or work visa
- **For 213** of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - 60 of the 213 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 27 percent (3141), all sellers represented corporate or business entities.

- **3114** stated that they were a New Zealand tax resident corporate or business entity
- **27** stated that they had overseas tax residency

Figure 10: Auckland seller affiliation details (July – September 2017)



Supplementary Information for Part A – Tax Residency

The following tables cover the six month period from 1 April to 30 September 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 (April - September 2017)

Territorial Authority - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required
Ashburton District	9	294	318
Auckland (see separate table)	1221	14736	8793
Buller District	12	120	84
Carterton District	---	150	132
Central Hawke's Bay District	12	195	174
Central Otago District	21	546	204
Chatham Islands Territory	---	9	---
Christchurch City	150	3867	3327
Clutha District	---	264	159
Dunedin City	81	1179	963
Far North District	84	939	531
Gisborne District	15	423	342
Gore District	---	186	123
Grey District	9	171	78
Hamilton City	87	1584	1284
Hastings District	39	792	591
Hauraki District	9	261	210
Horowhenua District	15	534	414
Hurunui District	12	207	117
Invercargill City	24	516	534
Kaikoura District	---	84	39
Kaipara District	9	582	216
Kapiti Coast District	21	564	537
Kawerau District	---	78	78
Lower Hutt City	18	678	930
Mackenzie District	---	120	27
Manawatu District	---	351	351
Marlborough District	27	696	567
Masterton District	12	342	306
Matamata-Piako District	---	429	294
Napier City	21	660	618
Nelson City	27	489	498
New Plymouth District	21	828	813
Opotiki District	---	108	39
Otorohanga District	---	153	63
Palmerston North City	21	726	810
Porirua City	18	372	378
Queenstown-Lakes District	177	1215	240
Rangitikei District	12	186	165
Rotorua District	27	687	561
Ruapehu District	9	267	111
Selwyn District	12	927	777
South Taranaki District	---	300	243
South Waikato District	---	270	204
South Wairarapa District	12	231	138
Southland District	21	498	222
Stratford District	---	123	108
Tararua District	---	249	237
Tasman District	24	633	498
Taupo District	33	966	384
Tauranga City	66	2454	1248
Thames-Coromandel District	39	825	282

Territorial Authority - Buyers	Overseas or 'Mixed incl. NZ'	Only tax residency stated was NZ	No statement or tax info required	
Timaru District	15	351	474	
Upper Hutt City	---	363	456	
Waikato District	21	942	606	
Waimakariri District	15	573	714	
Waimate District	---	84	87	
Waipa District	18	831	507	
Wairoa District	9	63	51	
Waitaki District	21	375	273	
Waitomo District	---	132	78	
Wellington City	72	1401	1227	
Western Bay of Plenty District	27	894	417	
Westland District	---	135	66	
Whakatane District	15	348	279	
Whanganui District	18	480	489	
Whangarei District	42	1146	789	
	2805	52200	36897	= 91902

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 (April - September 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	51	1104	474	
Hibiscus and Bays Local Board Area	126	1188	900	
Upper Harbour Local Board Area	174	1122	573	
Kaipatiki Local Board Area	60	636	552	
Devonport-Takapuna Local Board Area	75	606	261	
Henderson-Massey Local Board Area	60	795	672	
Waitakere Ranges Local Board Area	18	327	384	
Great Barrier Local Board Area	---	42	---	
Waiheke Local Board Area	15	216	51	
Waitemata Local Board Area	183	1617	354	
Whau Local Board Area	48	462	342	
Albert-Eden Local Board Area	57	702	336	
Puketapapa Local Board Area	33	288	156	
Orakei Local Board Area	66	897	417	
Maungakiekie-Tamaki Local Board Area	42	588	357	
Howick Local Board Area	117	1176	687	
Mangere-Otahuhu Local Board Area	9	363	264	
Otara-Papatoetoe Local Board Area	12	450	285	
Manurewa Local Board Area	15	627	498	
Papakura Local Board Area	24	606	579	
Franklin Local Board Area	30	924	645	
	1221	14736	8793	= 24750

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 April to September 2017, not July to September 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 (April - September 2017)

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Angola [AO]	---	---	---
Argentina [AR]	---	---	---
Australia [AU]	666	177	12
Austria [AT]	---	---	---
Bahrain [BH]	---	---	---
Botswana [BW]	---	---	---
Brazil [BR]	---	---	---
British Virgin Islands [VG]	---	---	---
Brunei Darussalam [BN]	---	---	---
Canada [CA]	18	9	---
Cayman Islands [KY]	---	---	---
Chile [CL]	---	---	---
China [CN]	756	69	---
Congo, The Democratic Republic of the [CD]	---	---	---
Cook Islands [CK]	---	---	---
Cyprus [CY]	---	---	---
Czech Republic [CZ]	---	---	---
Denmark [DK]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	6	---	---

Tax Residency - Buyers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
France [FR]	12	---	---
French Polynesia [PF]	12	---	---
Germany [DE]	27	---	---
Gibraltar [GI]	---	---	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	114	18	---
India [IN]	6	---	---
Indonesia [ID]	---	---	---
Ireland [IE]	---	---	---
Italy [IT]	---	---	---
Japan [JP]	33	---	---
Jersey [JE]	---	---	---
Korea, Republic of (South Korea) [KR]	15	6	---
Kuwait [KW]	---	---	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Malaysia [MY]	24	9	---
Mexico [MX]	---	---	---
Myanmar [MM]	---	---	---
Netherlands [NL]	6	---	---
New Caledonia [NC]	39	---	---
New Zealand [NZ]	52200	483	---
Nigeria [NG]	---	---	---
Norway [NO]	---	---	---
Oman [OM]	---	---	---
Papua New Guinea [PG]	---	---	---
Philippines [PH]	12	---	---
Qatar [QA]	---	---	---
Romania [RO]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	93	12	9
Slovenia [SI]	---	---	---
South Africa [ZA]	21	6	---
Sweden [SE]	---	---	---
Switzerland [CH]	12	12	---
Taiwan [TW]	42	9	---
Tanzania [TZ]	---	---	---
Thailand [TH]	---	---	---
Tonga [TO]	---	---	---
Tunisia [TN]	---	---	---
Turkey [TR]	---	---	---
Ukraine [UA]	---	---	---
United Arab Emirates [AE]	12	---	---
United Kingdom [GB]	153	54	6
United States of America [US]	132	51	6
Uzbekistan [UZ]	---	---	---
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 April to September 2017, not July to September 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 (April - September 2017)

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Argentina [AR]	---	---	---
Australia [AU]	1170	348	9
Austria [AT]	---	---	---
Belgium [BE]	---	---	---
Botswana [BW]	---	---	---
Brazil [BR]	---	---	---
British Virgin Islands [VG]	---	---	---
Cambodia [KH]	---	---	---
Canada [CA]	33	9	---
Cayman Islands [KY]	---	---	---
Chile [CL]	---	---	---
China [CN]	261	30	---
Cook Islands [CK]	---	---	---
Denmark [DK]	---	---	---
Egypt [EG]	---	---	---
Fiji [FJ]	9	---	---
Finland [FI]	---	---	---
France [FR]	---	---	---
French Polynesia [PF]	9	---	---
Germany [DE]	15	---	---
Greece [GR]	---	---	---
Guernsey [GG]	---	---	---
Hong Kong [HK]	45	9	---
India [IN]	---	---	---
Indonesia [ID]	---	---	---
Iraq [IQ]	---	---	---
Ireland [IE]	15	---	---
Isle of Man [IM]	---	---	---

Tax Residency - Sellers	Only overseas tax residency stated was this country	Mixed incl. NZ	Mixed overseas
Israel [IL]	---	---	---
Italy [IT]	6	---	---
Japan [JP]	24	---	---
Jersey [JE]	---	---	---
Kazakhstan [KZ]	---	---	---
Kenya [KE]	---	---	---
Korea, Republic of (South Korea) [KR]	18	12	---
Luxembourg [LU]	---	---	---
Macao [MO]	---	---	---
Macedonia, The Former Yugoslav Republic of [MK]	---	---	---
Malaysia [MY]	30	6	---
Mauritius [MU]	---	---	---
Mexico [MX]	---	---	---
Namibia [NA]	---	---	---
Netherlands [NL]	6	---	---
New Caledonia [NC]	15	---	---
New Zealand [NZ]	59694	621	---
Norway [NO]	---	---	---
Pakistan [PK]	---	---	---
Papua New Guinea [PG]	---	---	---
Philippines [PH]	---	---	---
Portugal [PT]	---	---	---
Qatar [QA]	---	---	---
Russian Federation [RU]	---	---	---
Samoa [WS]	---	---	---
Saudi Arabia [SA]	---	---	---
Singapore [SG]	69	15	---
Solomon Islands [SB]	---	---	---
South Africa [ZA]	9	---	---
Spain [ES]	---	---	---
Sweden [SE]	---	---	---
Switzerland [CH]	---	6	---
Taiwan [TW]	24	---	---
Tanzania [TZ]	---	---	---
Thailand [TH]	9	---	---
Turkey [TR]	---	---	---
United Arab Emirates [AE]	---	---	---
United Kingdom [GB]	222	78	9
United States of America [US]	159	57	---
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.

Supplementary Information for Part B - Affiliation to NZ

Figures 15 to 17 show how buyers in each of 43,107 transfers responded to questions about their affiliation to New Zealand. Figures 18 to 20 show the same information for the 43,110 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 (189 transfers for buyers and 186 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 (35,139) of the 43,107 transfers, one or more buyers involved were New Zealand citizens or residents. (See Figure 15)
- B. For 2 percent (888) none of the buyers involved were New Zealand citizens or residents. (See Figure 16)
 - 1. For 366 of these transfers, at least one of the buyers had either a student or work visa
 - 2. For 522 of these transfers, none of the buyers had a student or work visa or citizenship/residency
 - a. approx. 99 of the 522 indicated that they had immediate family with NZ citizenship or residency,
 - b. and another 87 indicated that they had immediate family with a work or student visa
- C. For 16 percent (7080), 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 (Jul – Sep 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	✓			✓	✓	66	60	72
✓	✓	✓ A.1	✓			✓	✓	---	---	---
✓		✓ A.1	✓			✓		27	27	30
✓	✓	✓ A.1	✓			✓		---	---	---
✓		✓ A.1	✓					---	---	---
✓		✓ A.1			✓	✓		189	n/a	219
✓	✓	✓ A.1			✓	✓		12	n/a	15
✓		✓ A.1			✓			---	n/a	---
✓		✓ A.1				✓	✓	45	45	54
✓		✓ A.1				✓		26463	n/a	30462
✓	✓	✓ A.1				✓		3090	n/a	3729
✓		✓ A.1					✓	27	21	27
✓		✓ A.1						438	n/a	480
✓	✓	✓ A.1						15	n/a	18
✓		✓ A.1		✓		✓	✓	---	---	---
✓		✓ A.1		✓		✓		6	---	6
✓		✓ A.1		✓			✓	---	---	---
Maori Land or Treaty Settlement Exemption (no tax statements required) A.1								---	n/a	6
Totals								30387	165	35139

Figure 16: Transfers where no buyers had NZ citizenship or residency (Jul – Sep 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			✓	6	6	6
✓			✓ B.1	✓ B.1				---	---	---
✓			✓ B.1		✓	✓		---	---	---
✓			✓ B.1		✓		✓	12	9	12
✓			✓ B.1			✓	✓	6	6	9
✓			✓ B.1			✓		15	9	15
✓			✓ B.1				✓	147	135	156
✓			✓ B.1					72	69	78
✓				✓ B.1	✓		✓	9	9	9
✓				✓ B.1	✓			---	---	---
✓				✓ B.1		✓	✓	---	---	---
✓				✓ B.1		✓		---	---	---
✓	✓			✓ B.1		✓		---	---	---
✓				✓ B.1			✓	18	12	18
✓				✓ B.1				42	39	45
✓	✓			✓ B.1				---	---	---
✓					✓ B.2	✓ B.2a	✓	---	---	---
✓					✓ B.2	✓ B.2a		81	n/a	93
✓	✓				✓ B.2	✓ B.2a		---	n/a	6
✓					✓ B.2		✓ B.2b	81	72	87
✓					✓ B.2			276	n/a	330
✓	✓				✓ B.2			6	n/a	6
Totals								792	384	888

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

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency C.	3924	7020
Corporates only - Those with Overseas Tax Residency C.	9	60
Totals		3933
		7080

* 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 (32,079) of the 43,110 transfers, one or more sellers involved were New Zealand citizens or residents. (See Figure 18)
- E. For 1 percent (519) none of the sellers involved were New Zealand citizens or residents. (See Figure 19)
 - 1. For 81 of these transfers, at least one of the sellers had either a student or work visa
 - 2. For 438 of these transfers, none of the sellers had a student or work visa or citizenship/residency
 - a. approx. 114 of the 438 indicated that they had immediate family with NZ citizenship or residency, and
 - b. another 18 indicated that they had immediate family with a work or student visa
- F. For 24 percent (10,512), 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 (Jul – Sep 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	✓			✓	✓	9	6
✓		✓ D.1	✓			✓		15	18
✓	✓	✓ D.1	✓			✓		---	---
✓		✓ D.1			✓	✓	✓	---	---
✓		✓ D.1			✓	✓		180	207
✓	✓	✓ D.1			✓	✓		9	9
✓		✓ D.1			✓			---	---
✓		✓ D.1				✓	✓	27	30
✓	✓	✓ D.1				✓	✓	---	---
✓		✓ D.1				✓		25614	28398
✓	✓	✓ D.1				✓		2637	3093
✓		✓ D.1					✓	12	15
✓		✓ D.1						249	267
✓	✓	✓ D.1						15	18
✓		✓ D.1		✓		✓		---	---
Maori Land or Treaty Settlement Exemption (no tax statements required) D.1								---	---
Totals								28782	32079

Figure 19: Transfers where no sellers had NZ citizenship or residency (Jul – Sep 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
✓			✓ E.1		✓			---	---
✓			✓ E.1			✓		9	9
✓			✓ E.1				✓	24	27
✓			✓ E.1					9	12
✓				✓ E.1	✓	✓	✓	---	---
✓				✓ E.1	✓		✓	---	---
✓				✓ E.1		✓		---	---
✓				✓ E.1			✓	---	---
✓				✓ E.1				9	12
✓					✓ E.2	✓ E.2a	✓	---	---
✓					✓ E.2	✓ E.2a		105	114
✓					✓ E.2		✓ E.2b	15	18
✓					✓ E.2			258	297
✓	✓				✓ E.2			---	9
Totals								453	519

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

	Count of Transfers	
	Transfers where there is a home	All transfers
Corporates only - Those with only NZ Tax Residency F.	5550	10464
Corporates only - Those with Overseas Tax Residency F.	18	45
Corporates only - Those with Mixed NZ Tax Residency F.	---	---
Totals	5568	10512

* 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.