

17 May 2019

Mr Barclay Anstiss  
fyi-request-10223-0c9faeb9@requests.fyi.org.nz

Dear Mr Anstiss

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

*The number of tax payers who file tax returns for rental property where the property is jointly owned by two or more owners, for each of the last 5 years. Broken down by at least the following groups - Married couples, Civil Union Couples, couples in a de facto marriage relationship in terms of the property relationships act, any of those categories of couple who jointly own a property with a third party.*

If an individual taxpayer receives income from a rental property, this income is returned in their IR3 individual tax return. Alternatively, if the property is held through an entity, rental activity is identified by the entity's chosen industry code. For example, rental properties held within an estate or trust would have their rental activity recorded in an IR6 (Estate or trust income) tax return.

Inland Revenue does not require rental property owners to identify whether there are any additional owners other than the person/entity returning the income. More generally, the administration of income tax does not involve asking taxpayers to disclose their relationship status to Inland Revenue.

I am refusing your request for information relating to tax returns filed for jointly owned rental properties under section 18(g) of the OIA, as this information is not held by Inland Revenue, and I do not have reason to believe it is held by another agency.

### **Right of review**

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

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

Thank you for your request.

Yours sincerely



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

Ref: 19OIA1025