

Ref: DOIA [17-161]

4 July 2017

Joseph Michaels
c/o FYI.org.nz

By email: fyi-request-6005-1fe0c9c5@requests.fyi.org.nz

Dear Joseph Michaels

Thank you for your official information request received on 14 June 2017, i.e.

The quarterly property transfer report released in June 2017 (covering the Jan-Mar 2017 quarter) makes reference to both "residents" and "tax residents" in different locations.

1. *Do "resident"/"residency" and "tax resident"/"tax residency" have different meanings in the report*
2. *Do the terms "resident" and "residency" in the report mean people who hold New Zealand resident visas? Is there anyone included in the "resident" category who does not hold a New Zealand resident visa?*

The first part of the report includes statistics on the tax residency of buyers and sellers which we have collected for tax purposes. Tax residency and tax resident are terms used to define someone's country of residence for tax purposes.

In the second half the report includes data on the citizenship and visa status of buyers and sellers. Resident and residency here refers to holders of New Zealand resident visas.

You can find a definition of tax residency and other terms used on our web site: <http://www.linz.govt.nz/land/land-registration/prepare-and-submit-your-dealing/property-tax-compliance-requirements/property-transfers-and-tax-residency-data/property-transfers-and-tax-residency-data-faqs>

If you wish to discuss this response with us, please feel free to contact Brian Evans, Manager Land Registry Systems (bevans@linz.govt.nz).

Yours sincerely



Russell J Turner
Deputy Chief Executive Property Rights