



23 April 2025

[Redacted]
[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 April 2025. You requested the following:

"Further to my OIA request 25OIA1444 (responded to on 29 October) which asked:

"Please can you tell me the total number of taxpayers who declared income from rental properties for the last ten financial years. That is, from FY 2013/14 up to FY 2023/24. Please can this information be broken down by taxpayers who are individuals, companies, trusts and other entities (if any), plus the total number."

Please can you tell me, for the same time period, how many of the individual taxpayers who declared income from rental properties also paid PAYE tax or declared income from self-employment.

Please break the number down to those who declared rental income + income from employment (PAYE), those who declared rental income + income from self-employment and those who declared rental income + both PAYE income and self-employment."

Information being released

The information you have requested is presented in the table below.

Please note:

1. Data for the 2023-24 income year is still incomplete, and the figures presented below represent a progress total.
2. For the three-year period up to the 2021-22 income year, gross residential rental income was recorded in a field on tax returns that also included other income from residential property such as income from the sale of a property that was subject to brightline tax. This was changed for the 2022-23 income tax return, with gross residential rental income being specifically requested in a separate field. In all years, current year residential deductions are captured in a single field. To characterise an individual as having rental income in the year, I have looked for non-zero values in the residential rental income, residential rental deduction, and net residential rental income fields on the IR3 or IR3NR tax return.

3. To characterise an individual as having PAYE income, I have looked for non-zero values in the "Income with Tax Deducted" field on the IR3 or IR3NR tax return.
4. To characterise an individual as having income from self-employment, I have looked for non-zero values in the self-employment income, partnership income, or shareholder employee salary income fields on the IR3 or IR3NR tax return.
5. The information in the following table was extracted from income tax returns available in Inland Revenue systems on 16 April 2025. Figures have been rounded to the nearest 100.

Table 1 – Individuals with rental property income

	2019-20	2020-21	2021-22	2022-23	2023-24
Number with rental income	178,300	223,500	234,500	239,000	237,100
Of which:					
Self-employment income and no PAYE income	20,200	24,800	25,400	25,000	24,000
PAYE income and no self-employment income	106,300	132,200	140,600	145,000	143,900
Both PAYE and self-employment income	24,500	32,700	34,400	34,400	33,800
Neither PAYE nor self-employment income	27,300	33,800	34,100	34,600	35,400

Information refused

Prior to the 2019-20 income tax year, taxpayers were only required to report their net income from all rentals in a single key point. Changes to income tax returns for the 2019-20 income tax year onwards require the separate reporting of income and expenses from residential rental property from other types of rental income.

Your request for information relating to periods prior to the year ending 31 March 2020 is therefore refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and I have no reason to believe it is held by or more closely connected with the functions of 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.

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.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sandra Watson

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