



8 July 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred from The Ministry of Housing and Urban Development to Inland Revenue on 30 June 2025. You requested the following:

A list of Build to Rent (BTR) developments (completed and in development) in NZ

- *their location (address and/or name of building)*
- *the investors and managers of each of the developments.*

In total, buildings at 45 locations across Auckland, Christchurch, Hamilton and Wellington have been assessed and approved by the Ministry of Housing and Urban Development as eligible for the build-to-rent exclusion from the property interest limitation rules.

Information refused

Your request for information relating to the names of investors and managers of build-to-rent developments is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

Sensitive revenue information

Information related to the address and building names of build-to-rent developments is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify a person or entity. Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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



Bernadette Newman

Customer Segment Leader, Small & Medium Enterprises Customer Segment