



15 July 2025

Dear [REDACTED]

Thank you for your follow up request made under the Official Information Act 1982 (OIA), received on 10 July 2025. You requested the following:

*Could I get this information dating back to 2019 please [the number of trusts being registered or ceased with Inland Revenue based on the start and cease dates recorded in Inland Revenue systems]*

### Information being released

As noted in our response to your OIA request with reference 26OIA1036, the information provided in **Table 1** below is not intended to reflect the actual number of trusts registering or ceasing in New Zealand in any given year, as Inland Revenue is not a registrar of trusts, and trusts are only required to apply for an Inland Revenue number if they have taxable income or if they have undertaken a property transaction. The dates recorded in Inland Revenue systems do not necessarily reflect the date that the trust was actually established or ceased. The spike in cessations in the 2020-21 period may reflect behavioural response to legislative change but could also include administrative actions taken to clean data.

The number of trusts newly registered with Inland Revenue is calculated as the number of trusts that have applied for an Inland Revenue number within the twelve months ending 31 March. Similarly, the number of trusts with ceased registrations is calculated based on the cease date recorded in Inland Revenue systems within the twelve months ending 31 March.

Data was extracted from Inland Revenue systems on 11 July 2025. The figures in **Table 1** exclude estates. In both cases, the numbers presented have been rounded to the nearest 10.

**Table 1: Trusts recorded as starting or ceasing, 1 April 2018 - 31 March 2025**

| March year  | 2018-19       | 2019-20      | 2020-21      | 2021-22       | 2022-23      | 2023-24      | 2024-25      |
|---|---------------|--------------|--------------|---------------|--------------|--------------|--------------|
| Registering trusts which have a charity indicator | 730           | 700          | 770          | 780           | 730          | 690          | 520          |
| <b>Trusts registering</b>                         | <b>11,010</b> | <b>9,920</b> | <b>9,710</b> | <b>10,090</b> | <b>7,620</b> | <b>6,340</b> | <b>5,840</b> |

| March year                                    | 2018-19      | 2019-20      | 2020-21       | 2021-22       | 2022-23      | 2023-24      | 2024-25       |
|---|--------------|--------------|---------------|---------------|--------------|--------------|---------------|
| Ceasing trusts which have a charity indicator | 160          | 170          | 670           | 210           | 220          | 230          | 220*          |
| <b>Trusts ceasing</b>                         | <b>6,010</b> | <b>6,270</b> | <b>29,680</b> | <b>10,630</b> | <b>8,000</b> | <b>6,500</b> | <b>3,750*</b> |

\*These figures are progress totals and will differ slightly from the figures released in the previous response as this data was extracted on a later date and the underlying data has been updated. One way that trusts notify Inland Revenue that they have ceased is a tick box on the annual income tax return, combined with supporting information to demonstrate that the trust has wound up. Tax returns for the 2024-25 tax year are still being filed.

### Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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



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