



31 July 2025

Dear [REDACTED]

Thank you for your follow up request made under the Official Information Act 1982 (OIA), received on 16 July 2025. You requested the following:

*Can I please also request details of all active and non-active trusts registered in the last two financial years and so far this current financial year*

### Information being released

As noted in our response to your previous OIA requests, the information provided in **Table 1** below is not intended to reflect the actual number of trusts registering or ceasing in New Zealand 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 start dates recorded in Inland Revenue systems do not necessarily reflect the date that the trust was actually established.

There is no specific definition of 'active' vs 'non-active' for trusts. For the purposes of this response, I provided information on the number of trusts that have filed an income tax return in the year since they started, and, for those that have, the number that reported non-zero total income. This is broken down by the year that trust is recorded as having registered with Inland Revenue (for the start date) and by income tax year (for the return filing).

I have presented this information for trusts that started between 1 April 2022 and 31 March 2025, broken down into the income years 2022-23 to 2024-25.

The data was extracted from Inland Revenue systems on 17 July 2025 and is subject to change as further returns are filed. The figures in **Table 1** exclude estates. The numbers presented have been rounded to the nearest 10.

**Table 1: Return filing activity of trusts recorded as starting since 1 April 2022**

March year	Number of trusts starting	2022-23 income year		2023-24 income year		2024-25 income year*	
		Filing an IR6	Non-zero total income	Filing an IR6	Non-zero total income	Filing an IR6	Non-zero total income
2022-23	7,620	3,750	1,460	3,790	2,530	680	360
2023-24	6,350	0	0	2,890	1,260	550	260

March year	2022-23 income year			2023-24 income year		2024-25 income year*	
	Number of trusts starting	Filing an IR6	Non-zero total income	Filing an IR6	Non-zero total income	Filing an IR6	Non-zero total income
2024-25*	5,850	0	0	0	0	580	150

\* These figures are progress totals.

### 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



Sandra Watson  
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