



8 May 2026

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 April 2026. You requested the following:

- 1. For the Queenstown Lakes District Council territorial authority area, for the most recent 12-month period available since the April 2024 GST platform rules took effect: a) The total number of unique properties or listings from which GST on short-term accommodation was remitted by digital platforms b) The total GST collected from those platform remittances*
- 2. The total GST remitted by digital accommodation platforms nationwide since April 2024, broken down by territorial authority if that data is held.*
- 3. For the Queenstown Lakes District territorial authority area, the number of individual taxpayers declaring rental income from residential properties for the most recent tax year available, and how many of those taxpayers have a primary address outside QLDC.*

GST information provided to Inland Revenue does not contain the number of unique properties or listings to which the GST relates. GST returns combine data from the client and the platform and are not itemised; therefore, we are unable to disentangle this to advise the portion that belongs to the client or the platform.

Information that Inland Revenue holds regarding a taxpayer's address relates to the taxpayer themselves, not their assets. Inland Revenue is unable to determine whether an individual owns a rental property within the Queenstown Lakes District Council area or not.

Accordingly, your request for information relating to the number of individual taxpayers with rental income and GST charged on short-term accommodation within the Queenstown Lakes District Council area, and the total GST collected from platforms or clients separately is refused under section 18(g)(i) of the OIA, the information

requested is not held by Inland Revenue, nor do I have reason to believe that the information is held by another department.

**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](mailto:info@ombudsman.parliament.nz).

Thank you again for your request.

Yours sincerely



Sandra Watson

**Policy Lead – Forecasting and Analysis**