



25 October 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 29 September 2022. You requested:

Please provide the number of NZ entities on any IRD registers/lists which fit generally or specifically under the following headings:

1. *Trusts: please provide the number under each category below, from the information IRD has available. If an exact number is not possible, an IRD estimate or range would be acceptable.*
 - (a) *Active Complying trusts (NZ resident settlor and NZ resident trustee)*
 - (b) *Non active Complying trusts*
 - (c) *New Zealand Foreign Trusts (NZFTs)*
 - (d) *Non complying trusts*
 - (e) *Family Trusts*
 - (f) *Parallel Trusts*
 - (g) *Single Trusts*
 - (h) *NextGen Trusts (Inheritance)*
 - (i) *Business Trusts*
 - (j) *Charitable Trusts*
2. *Individuals. Please provide the following:*
 - (a) *The number of trustees of New Zealand Foreign Trusts who are New Zealand tax residents (resident foreign trustees).*
3. *Others: Please advise of any other entities that do not fit within above, but are part of the New Zealand business landscape.*

Questions 1(a) to 1(d), 1(h) and 1(j): The numbers of: active complying, non-active complying, foreign, non-complying, estates (inheritance), and charitable trusts

Table 1 on the following page provides a breakdown of the Trust registrations at entity level held by Inland Revenue by the sub-classification of Trusts in our registration data. Figures are rounded to the nearest ten.

A trust is listed as active in Table 1 based on whether the trust has, or has not, applied to be "non-active". A trust is listed as a charity in Table 1 if the trust has an income tax exemption based on charitable status.

Table 1: Trust registrations*

Type of trust	Active			Non-active			
	Not charity	Charity	Total Active	Not charity	Charity	Total Active	Total
Complying Trust	290,330	14,260	304,580	94,210	210	94,420	399,000
Foreign Trust	3,610	20	3,620	360	0	360	3,980
Non-Complying	210	30	230	190	0	190	420
Non-Qualifying	1,450	210	1,650	560	0	560	2,210
Estates	32,040	0	32,040	3,990	0	3,990	36,030
Other**	40	0	40	0	0	0	40
Total	327,680	14,520	342,160	99,310	210	99,520	441,700

Please note:

* The data is from 3 October 2022 and has been rounded to the nearest 10.

** "Other" includes cross-border and sick/accident/death funds.

Questions 1(e) to 1(g) and 1(i): The numbers of family, parallel, single, and business trusts

As Inland Revenue does not classify trusts in the ways requested, we do not hold information that would enable us to provide robust answers to these parts of your request.

These parts of your request are therefore 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.

Question 2: The number of trustees of New Zealand Foreign Trusts who are New Zealand tax residents (resident foreign trustees)

There are currently 2,473 New Zealand foreign trusts (trusts with an active foreign trust rate (FTR) account registration in Inland Revenue's systems. Of these, 328 are listed as complying trusts (and counted as complying trusts in Table 1).

Of the 2,473 New Zealand foreign trusts, 83 have indicated that all trustees are natural persons not in the business of providing trustee services.

Question 3: The number of other entities that do not fit above but are part of the New Zealand business landscape

This is a very broad question, and would depend on what a person considers is included in "the business landscape". Answering this question would require Inland Revenue to form an opinion as to what a business landscape includes and excludes. An opinion is not official information that is "held" or can be requested under the OIA.

However, I can tell you that, similarly to trusts, various entities might have business trading activity, or they might hold investments such as shares and earn passive income, or both. Other (non-trust) entity structures which might involve some business activity include companies, partnerships, look-through companies, clubs and societies, Māori Authorities, and unincorporated self-employment.

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. If you choose to have an internal review, you can

still ask the Ombudsman for a review. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details, or any information that would identify you, will be removed before it is published.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Sandra Watson
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