



29 July 2022

N Ryan
fyi-request-19807-fdaa291c@requests.fyi.org.nz

Dear N Ryan

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 July 2022. You requested the following:

Copies of all of the compulsory survey documents issued to participants in the High-Wealth Individuals Research Project.

This request seeks that you include PDF copies of the actual survey forms, and all related documents that were sent to participants.

Information being released

Please find enclosed the following documents:

Item	Date	Document description	Decision
1.	21 February 2022	Entity collection disclosure statement	Released in full
2.	9 June 2022	Financial collection disclosure statement	Released in full
3.	20 October 2021	Template letter to high-wealth individuals with authorisation form and information sheet	Released with redactions under section 9(2)(a) Authorisation form withheld in full under section 18(c)(i)
4.	2 November 2021	Template letter to high-wealth individuals for family details collection	Released with redactions under sections 9(2)(a) and 18(c)(i)
5.	21 February 2022	Template letter to high-wealth individuals for entity collection	
6.	9 June 2022	Template letter to high-wealth individuals for financial information	

Where information in the documents is withheld, the relevant withholding ground of the OIA is specified in the document. Some information has been withheld under the following OIA grounds:

- Section 9(2)(a) – to protect the privacy of natural persons
- Section 18(c)(i) – the making available of the requested information would be contrary to section 18(3) of the Tax Administration Act 1994 (TAA).

No public interest in releasing the withheld information has been identified that would be sufficient to outweigh the reasons for withholding.

Please note the security classifications on the documents have been redacted to allow for release.

Information publicly available

The following information you requested is publicly available on Inland Revenue’s website under the *High-wealth individuals research project* section (www.ird.govt.nz/about-us/who-we-are/organisation-structure/significant-enterprises/hwi-research-project/questionnaire-guides-hwi):

Item	Date	Document description
7.	June 2022	Financial questionnaire guide
8.	May 2022	Information sheets
9.	February 2022	Entity questionnaire guide
10.	November 2021	Family details collection questionnaire guide

The *Section 17GB Tax Administration Act 1994* enclosed in each letter can be found here: <https://www.legislation.govt.nz/act/public/1994/0166/latest/LMS437229.html>.

Your request for the documents listed in the above table is therefore refused under section 18(d) of the OIA, as the information is publicly available.

Some information has been removed from documents listed above, on the OIA grounds described in the documents.

Right of Review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. 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 decisions. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Thank you for your request.

Yours sincerely



Felicity Barker
Project Director, Inland Revenue



Index

Individual(s) these Disclosure Statements are being completed for	
Select who the disclosure statements are being completed for Write either: Individual A, Domestic partner or joint response	
Name of individual(s)	
IRD number(s)	
Date(s) of birth (DD/MM/YYYY)	
Individual type (Write either Individual A or Domestic partner)	

Entities to report			
Unique Identifier	Entity Type (Company, Partnership, Trust or Other)	Entity Name	IRD Number

RELEASED UNDER THE
OFFICIAL INFORMATION ACT



Company Disclosure Statement

Section AA - Applicable Person

Example

Whose interest is being disclosed	<i>Write either: Individual A, Domestic partner, Qualifying dependent child or Trust</i>					
If qualifying dependent child or trust - name of child or trust						
If qualifying dependent child or trust - IRD number of child or trust						

Section A - Company Details

Unique identifier (e.g. C1, C2...)						
Company name						
IRD number						
BIC code						
Company type	<i>Write: Listed or Unlisted</i>					
Ownership - direct, indirect or both	<i>Write: direct, indirect or both</i>					

Consolidated Groups

Was this company a member of a consolidated group for financial reporting purposes	<i>Write: Yes or No</i>					
If yes, name the company that prepares the group accounts						
IRD number of reporting company						

Cessation/Disposal

If ceased or disposed during the reporting period, select why	<i>Write either: sold, liquidated, Amalgamated, Other or N/A</i>					
---	--	--	--	--	--	--

Section B - Direct Interests

Director						
Were you a director in any year?	<i>Write: Yes or No</i>					
Shareholding (directly held only)						
Shares held as a % at reporting date	<i>Write as a % to one decimal point e.g 50.1%</i>					
2021						
2020						
2019						
2018						
2017						
2016						

Section C - Indirect Interests

Indirect Shareholding						
Do you have indirect ownership in this company	<i>Write: Yes or No</i>					
Name the shareholding entity(ies) (add a "; " to separate where more than 1)						
IRD number or TIN (add a "; " to separate where more than 1)						
% total indirect ownership interests held at reporting date	<i>Write as a % to one decimal point e.g 50.1%</i>					
2021						
2020						
2019						
2018						
2017						
2016						

Section D - Company's interest in foreign companies

Did this company file a CFC disclosure?	<i>Write: Yes or No</i>					
---	-------------------------	--	--	--	--	--

RELEASED UNDER THE OFFICIAL INFORMATION ACT



Trust Disclosure Statement

Section A - Trust Details

Example

Unique identifier (e.g. T1, T2...)							
Trust name							
IRD number or TIN (if applicable)							
BIC code (if applicable)							
Name of trustee who files the trust tax returns, if known (where IRD number not known)							
Is this trust obliged to file tax returns in NZ	Write: Yes or No						
If you answered "No" above - why?	Write: No taxable income or No taxable income in New Zealand						
Discretionary trust - yes or no	Write: Yes or No						
Interest held directly, indirectly or both	Write: Direct, Indirect or Both						

Section B - Direct Interests

Beneficiaries

Were any family members a beneficiary (in any relevant year) - select member	Write all family members (Individual A, Domestic partner and/or Dependent child) that were beneficiaries or write Unknown or No						
How many dependent children were beneficiaries	Write the number of Dependent children that were beneficiaries. If none write 0, or 'unknown' if not known						
Are all beneficiaries within your family	Write: Yes or No or Unknown						

Trustees

Were any family members a trustee (in any relevant year) - select member	Write all family members (Individual A and/or Domestic partner) that were trustees or write Unknown or No						
Are all trustees within your family	Write: Yes or No or Unknown						

Settlor and power to appoint

Were any family members a settlor in (any relevant year) - select member	Write all family members (Individual A, Domestic partner and/or Dependent child) that were settlors or write Unknown or No						
Were any family members an appointer (in any relevant year) - select member	Write all family members (Individual A, Domestic partner and/or Dependent child) that were appointers or write Unknown or No						

Section C - Indirect Interests

Indirect Beneficiaries

Was a connected entity (as defined in the guide) a beneficiary	Write: Yes or No or Unknown						
Name the entity(ies) (add a ";" to separate where more than one connected entity)							
IRD number or TIN (add a ";" to separate where more than one connected entity)							
Country of incorporation or tax residency (add a ";" to separate where more than one connected entity)							

Indirect Settlor/Appointers

Was a connected entity a settlor or appointer	Write: Yes or No or Unknown						
Name the entity(ies) (add a ";" to separate where more than one connected entity)							
IRD number or TIN (add a ";" to separate where more than one connected entity)							
Country of incorporation or tax residency (add a ";" to separate where more than one connected entity)							

Section D - Residential Property

Was residential property the only substantive asset(s) owned by the trust	Write: Yes or No or Unknown						
If yes, state the address(es), add a ";" to separate where more than 1							

RELEASED UNDER THE OFFICIAL INFORMATION ACT



Partnership Disclosure Statement

Section AA - Applicable Person

Example

Whose interest is being disclosed	Write either: Individual A, Domestic partner, Qualifying dependent child or Trust						
If qualifying dependent child or trust - name of child or trust							
If qualifying dependent child or trust - IRD number of child or trust							

Section A - Partnerships Details

Unique identifier (e.g. P1, P2...)							
Name of partnership							
IRD number							
BIC code							
Partnership type	Write either: Domestic general, Domestic limited, Foreign general, Foreign limited						

Section B - Direct Partner Details

Ownership Interest

Direct ownership interest held as a % at reporting date	Write as a % to one decimal point e.g 50.1%						
2021							
2020							
2019							
2018							
2017							
2016							

RELEASED UNDER THE OFFICIAL INFORMATION ACT

Partnership Disclosure Statement

Section AA - Applicable Person

Example

Whose interest is being disclosed	Write either: Individual A, Domestic partner, Qualifying dependent child or Trust						
If qualifying dependent child or trust - name of child or trust							
If qualifying dependent child or trust - IRD number of child or trust							

Section A - Partnerships Details

Unique identifier (e.g. P1, P2...)							
Name of partnership							
IRD number							
BIC code							
Partnership type	Write either: Domestic general, Domestic limited, Foreign general, Foreign limited						

Section B - Direct Partner Details

Ownership Interest

Direct ownership interest held as a % at reporting date	Write as a % to one decimal point e.g 50.1%						
2021							
2020							
2019							
2018							
2017							
2016							

Index Disclosure Statement

Please provide information in the light blue boxes

Select who the Disclosure Statements are being completed for	Joint response	
	<i>Individual A</i>	<i>Domestic partner</i>
Name of individual(s) (First name, middle name, surname)		
IRD number(s) - do not include hyphens		
Date(s) of birth		

Estimate the total nominal value of gifts and inheritances (from relatives) received in each decade	<i>Individual A</i>	<i>Domestic partner</i>
Rounded to the nearest \$million		
	1970s	
	1980s	
	1990s	
	2000s	
	2010s	

Family expenditure

	<i>Individual A</i>
Estimate your family's annual expenditure on goods and services in the 2019 income year (rounded to the nearest \$50,000)	
How much of your family's estimated expenditure in the 2019 income year was on housing costs (rent, principal and interest on mortgages, housing maintenance, property insurance premiums and property rates)?	
How much of your family's estimated expenditure in the 2019 income year was on motor vehicles (cars and motorcycles)?	
How much of your family's estimated expenditure in the 2019 income year was on overseas travel (flights and accommodation), goods and services purchased while overseas, non-mortgage loan payments, life insurance premiums and financial services fees?	

Real Property Disclosure Statement

For addresses use the following format - 1 Mane Road, Suburbia, Wellington 9999

Section A: Primary residence in New Zealand

Section A needs to be completed by individual A only

Address of family's primary residence in New Zealand	
Average value of family's mortgage on the primary New Zealand residence during the reporting period	

Section B: New Zealand property

Section B is to identify independent trusteeships (where your family doesn't have a beneficial interest) and where other persons hold real property on your behalf

Number of NZ properties (residential and non-residential) held by you during the reporting period as trustee of a trust that is not a disclosed trust		Once populated the other required cells will be present
Individual A		
Domestic Partner		

Addresses of NZ properties (residential and non-residential) held by you during the reporting period as trustee of a trust that is not a disclosed trust

Individual A	
Domestic Partner	

Number of NZ properties (residential and non-residential) held by a bare trustee or other nominee on your behalf during the reporting period		Once populated the other required cells will be present
--	--	---

For a joint response provide the total number of properties held on behalf of either partner or both. If any further questions are not applicable to either person, leave those questions blank.

Addresses of NZ properties (residential and non-residential) held by a bare trustee or other nominee on your behalf during the reporting period
First and final year the property was held on your behalf in the reporting period
Individual A - First year held (if the property was first held on your behalf before 2016, enter '2016')
Individual A - Final year held (if the property was still held on your behalf beyond the end of the 2021 income year, leave blank)
Domestic Partner - First year held (if the property was first held on your behalf before 2016, enter '2016')
Domestic Partner - Final year held (if the property was still held on your behalf beyond the end of the 2021 income year, leave blank)

[Redacted]

Average percent ownership in the property over the period provided above
Individual A
Domestic Partner

RELEASED UNDER THE
OFFICIAL INFORMATION ACT



Trusts Disclosure Statement

Information in Sections A and B only needs to be provided once per in-scope disclosed trust (regardless of how many family members have an interest), see guide for which trusts are in-scope.

Section A: In-scope disclosed trusts identifying information

Number of in-scope disclosed trusts *Once populated the other required cells will be present*

Trust name(s)

Trust IRD number(s), if applicable

Were all beneficiaries or appointers (or both) family members in 2016-2021?

If you answer 'yes' certain cells will be blanked out as you are not required to answer these questions

Is the person(s) listed below a settlor, appointer, or beneficiary?

Individual A

Domestic partner

Dependent children

If details do not pre-populate in Section C, type in the trust name and each individual whose interest you are disclosing.

Section B: Trust information

Row 23 is only visible where a domestic partner is completing a separate Disclosure Statement.

In this case, if a domestic partner answers 'Yes' to the following question, they are not required to answer the remaining Section B questions for the relevant trust

How many NZ properties (residential and non-residential) were owned by the trust during the reporting period? Disclose these under 'Address of properties' below

Total annual settlements on the trust

	2016
	2017
	2018
	2019
	2020
	2021

Total liabilities of the trust at the start of the income year

	2016
	2017
	2018
	2019
	2020

OFFICIAL INFORMATION ACT
RELEASED UNDER THE OFFICIAL INFORMATION ACT



	2021
	2022

The following two questions do not need to be completed where all beneficiaries and/or all appointers were family members over 2016-2021

Total annual trust distributions from the trust	
	2016
	2017
	2018
	2019
	2020
	2021

Please enter as a percentage (e.g. "50%")

What percent of appointers are within the family?

You have not disclosed any relationships in the above section, no data is required here yet

Section C: Individuals' interests in trusts

Trust name(s)	
Trust IRD number(s)	
Family member(s) for whom you are disclosing	
Total annual untaxed trust distributions received by the family member(s)	
	2016
	2017
	2018
	2019
	2020
	2021

The following two questions do not need to be completed where all beneficiaries and/or all appointers were family members over 2016-2021. Please enter as a percentage (e.g.50%)

What is the family member's share of trust income according to the trust deed or documentation?

What is the family member's share of trust assets if the trust was to be wound up, according to the trust deed or documentation?



Address of properties (Section B)

Trust name:
IRD number:
Number of properties:
Address of each property owned by the trust in the reporting period

RELEASED UNDER THE OFFICIAL INFORMATION ACT

Portfolio Interests Disclosure Statement

Complete this Disclosure Statement for individual A, domestic partner, qualifying dependent children (aggregated) and in-scope disclosed trusts (as applicable)

Where a domestic partner is completing separate Financial Disclosure Statements and individual A is providing the bank account balance and portfolio interests for relevant trusts, domestic partner is not required to complete the Portfolio Interest Disclosure for those trusts

If the name of the individual or trust does not pre-populate then type this into the applicable row that says 'Please enter information for:'

Individual A							
Please enter information for:	Individual A						
	2016	2017	2018	2019	2020	2021	2022
Total net balance of bank accounts at start of the income year							
	2016	2017	2018	2019	2020	2021	
Opening market value of portfolio		\$ -	\$ -	\$ -	\$ -	\$ -	
Annual contributions/deposits to portfolio							
Annual withdrawals from portfolio							
Closing market value of portfolio							
Domestic partner							
Please enter information for:	Domestic partner						
	2016	2017	2018	2019	2020	2021	2022
Total net balance of bank accounts at start of the income year							
	2016	2017	2018	2019	2020	2021	
Opening market value of portfolio		\$ -	\$ -	\$ -	\$ -	\$ -	
Annual contributions/deposits to portfolio							
Annual withdrawals from portfolio							
Closing market value of portfolio							
Qualifying dependent children							
Please enter information for:	Qualifying dependent children						
	2016	2017	2018	2019	2020	2021	2022
Total net balance of bank accounts at start of the income year							
	2016	2017	2018	2019	2020	2021	
Opening market value of portfolio		\$ -	\$ -	\$ -	\$ -	\$ -	
Annual contributions/deposits to portfolio							
Annual withdrawals from portfolio							
Closing market value of portfolio							

OFFICIAL INFORMATION ACT



Entities Disclosure Statement

In this Disclosure Statement provide information on in-scope entities (companies, partnerships, and other entities), see guide for which entities are in-scope

Section A: Entity details

Number of in-scope entities Once populated the other required cells will be present

Entity name
Entity IRD number (if applicable)
Entity type
Was your interest in this entity fully included in the Portfolio Interests Disclosure Statement or was it a publicly listed entity on the NZ stock exchange?

If you answer 'Yes' in row 11 you are not required to complete the remaining questions for the relevant entity

Which family member(s) listed below had a direct ownership interest?
Individual A
Domestic partner
Qualifying dependent children

If the response for all family members is 'No', then this is not an in-scope entity

The details should pre-populate in the table below after you have selected which family members have direct ownership interests. If the name of the entity or individual does not pre-populate then fill-in rows 23-25 with this information

Section B: Transactions involving entities

Where you have indicated above that a family member had a direct interest in an entity, please provide the following details in relation to each entity (check the entity details as entities may not be in the same column as in section A).

Entity name	
IRD number	
Family member for whom you are disclosing	
Entity distributions, not including sales of interests to the entity itself, received by the family member	
	2016
	2017
	2018
	2019
	2020
	2021
Amount of new paid-in capital by the family member to the entity	
	2016
	2017
	2018
	2019
	2020
	2021



Percent of shares (or other ownership interest) that were sold or purchased, put a minus sign in front for sales	
	2016
	2017
	2018
	2019
	2020
	2021
Consideration received for sale of shares (or other ownership interest)	
	2016
	2017
	2018
	2019
	2020
	2021
Consideration paid for purchase of shares (or other ownership interest)	
	2016
	2017
	2018
	2019
	2020
	2021

RELEASED UNDER THE OFFICIAL INFORMATION ACT

Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture
PO Box 2198
Wellington 6140
New Zealand

20 October 2021

«legal_name»
«courier_addr1»
«courier_addr2»
«courier_addr3»
«courier_addr4»
«courier_addr5»

Tēnā koe,

High-Wealth Individuals Research Project

You have been selected to take part in Inland Revenue's high-wealth individuals research project.

This is a statistical research project that aims to fill a gap in our knowledge of effective tax rates relative to economic measures of income, particularly for high-wealth individuals.

In the next three weeks, we will contact you again to ask for details about your household.

All the information you provide will be kept confidential, and will not be used to reassess your tax liability.

Why are we carrying out this project?

The project seeks to improve the evidence base for making assessments of the fairness of the tax system. The project is not making any policy recommendations, but the analysis will inform future tax policy advice.

The research will be published in a report to be made public in mid-2023. This report will not identify any individual, their financial information or their specific effective tax rate.

How will you be involved in the project?

We have selected about 400 high-wealth individuals to take part in this research project.

The project will use household income as the unit of analysis, so we will ask you for information about your partner (if you have one) and any dependent children.

You and your partner will separately be asked to provide information to Inland Revenue. If you have any dependent children, you will be asked to provide information about them.

What information will you and your partner be required to provide?

In November 2021, we will ask you to provide details of your partner and any dependent children.

In January 2022, we will ask you for information about the various entities and business undertakings (that is, companies and trusts) you, or your dependent children, have an interest in. We will ask your partner for the same information in relation to the entities and business undertakings they have an interest in.

In May 2022, you and your partner will be asked to provide further financial information to help us calculate the measures of income for our analysis.

This information is important. Information requested in November, January and May will be sought under section 17GB of the Tax Administration Act 1994. You will be legally required to respond to these information requests.

Confidentiality

We will preserve the privacy and confidentiality of all information we collect from you.

Information collected under section 17GB has specific statutory protections that prevent the Commissioner of Inland Revenue from using it in proceedings against you. We will only use information you provide in response to a section 17GB request for this project. See the enclosed information sheet for more information.

What are you required to do now?

If we have a record of your nominated tax agent for personal income tax, we have noted their email below and informed them that you have been selected to take part in this project.

However, as the project does not relate to your income tax obligations, please confirm which tax agent or representative, if any, you authorise to act for you.

By 29 October 2021, please nominate your tax agent or representative by emailing the enclosed authority form to etrproject@ird.govt.nz or by sending it to the above PO Box (marking it for the attention of Felicity Barker). We would prefer you to nominate only one tax agent or representative.

If you have not received this letter by email, this means we do not hold a current email address for you. Please provide us with your preferred email address, or amend the address we have for you, by emailing etrproject@ird.govt.nz by 29 October 2021. Please let us know if you do not want your Inland Revenue customer record updated.

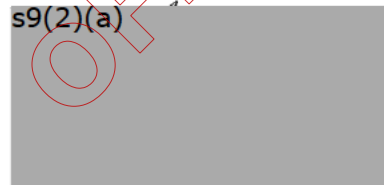
In the next three weeks, we will send you a link to an online form (by email and/or letter) asking for details of your partner and any dependent children. We will then contact your partner to tell them about this project and ask them to nominate a representative.

Further information

You can find out more about the project in the accompanying information sheet and at www.ird.govt.nz/hwi-research-project. If you have any questions or would like to arrange a phone call to discuss, please email etrproject@ird.govt.nz.

Yours sincerely

s9(2)(a)



David Carrigan

Deputy Commissioner Policy and Regulatory Stewardship

Cc: «agent_email»

Enclosures:

- High-wealth individuals project information sheet
- Authorisation form for agent or representative

Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture
PO Box 2198
Wellington 6140
New Zealand

2 November 2021

«legal_name»
«courier_addr1»
«courier_addr2»
«courier_addr3»
«courier_addr4»

Tēnā koe,

High-Wealth Individual Research Project on-line form

You will be aware from our 20 October 2021 letter that you have been selected to take part in Inland Revenue's high-wealth individuals research project.

Project purpose

The goal of the project is to improve the evidence base on which to assess the fairness of the tax system. The project will compare the amount of tax an individual, and their household, pays against a number of different measures of income. This will allow us to estimate a range of effective tax rates for each household. Accordingly, we need details about your household.

Information requested

In this letter, we are asking you to provide information about your partner (if you have one) and any dependent children. The exact information you are required to provide is set out in the enclosure to this letter.

You are legally required to provide this information as we are requesting it under one of the Commissioner's information-gathering powers – section 17GB of the Tax Administration Act 1994. A person who is notified by the Commissioner that they are required to provide information under section 17GB must provide any information that the Commissioner considers relevant for a purpose relating to the development of policy for the improvement or reform of the tax system. The wording of section 17GB is set out in the enclosure.

You are not required to provide information that would be covered by legal professional privilege or where there is a right of non-disclosure for documents containing tax advice.

Your response is due by **5pm on 24 November 2021.**

How to respond

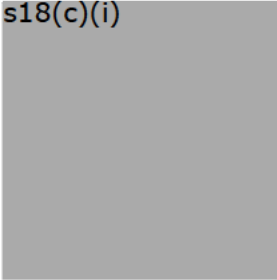
There are four different ways you can provide your response. Our preferred method is to complete the form via a secure online platform. You can access this platform either by using the URL link below (or, if you have received an email, using the hyperlink in that email) or by scanning the QR code below. You will need to complete the online form in full, in one sitting if you are not using the hyperlink in the email. If you start, and do not finish, you may start again by using the URL link again.

Below we explain how to complete the form through each of the four different ways.

To use the URL, please type the URL link below into your preferred web browser and press enter to access the online form.

You are also able to access and complete the form using a QR code.

s18(c)(i)



Please open the camera on your smartphone, tablet or other device and hold it over the QR code above to scan it. This will open the form for you to complete on your device.

If we already have an email address for you, you will separately receive an email with a hyperlink to the online form. Using this hyperlink will save you having to type the link into the web browser yourself. You only need to complete the form once.

If you are unable to complete the form electronically, you may complete the form in the enclosure and submit your responses by email to etrproject@ird.govt.nz or by posting a hard copy to us at the PO Box in the header (marking it for the attention of Felicity Barker).

Further information

If we do not have your email address, we are asking you to provide one (if you have one) so that future correspondence about this project can be emailed to you.


You may ask someone else to respond on your behalf, for example, your agent, but it is important to understand that the legal obligation to comply remains your own. If you have authorised an agent or representative for the project, they will have been informed you have received this request. The consequences for non-compliance with section 17GB are the same as for the Commissioner's other information-gathering powers. For further information, please refer to *OS 13/02 – section 17 notices*.

All information collected as part of this project will be kept confidential and secure and will only be used for the purpose of the project (see the information sheet attached to our 20 October 2021 letter for further details). You will still have rights of access and correction in accordance with Inland Revenue's privacy policy.

An overview of the project and the information sheet can be found on our website at www.ird.govt.nz/hwi-research-project. If you have any questions about this letter or would like to arrange a phone call to discuss, please email etrproject@ird.govt.nz.

Yours sincerely

s 9(2)(a)



David Carrigan
Deputy Commissioner Policy and Regulatory Stewardship

Enclosure:

- Information required under s 17GB of the Tax Administration Act 1994 and Section 17GB of the Tax Administration Act 1994



Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture

PO Box 2198
 Wellington 6140
 New Zealand

Information required under section 17GB of the Tax Administration Act 1994

There are two sections to complete.

The first section asks for your personal details. This information will ensure we correctly match your survey response to you. We are wanting to send future correspondence about this project by email. If we do not already have an email address for you, we are asking you to provide one.

The second section asks for details of your current partner (if you have one) and any dependent children. We need this information as the high-wealth individuals research project will base its calculations of income on income derived by the family unit. This is similar to how income is defined for other research that uses information from Stats NZ's Household Economic Survey. The family definitions are similar to those used in the Household Economic Survey.

If you do not know the information that is requested or if it is not applicable, please indicate this.

Section 1 – Your Personal Details

1. a. First name
- b. Middle name(s)
- c. Surname
- d. Please provide any other names that you have ever been known by (e.g. maiden name)
2. Date of birth
3. IRD number
4. Any other Tax Identification Number(s) you have and country of issue
5. a. Please provide the email address (if you have one) that you would like future correspondence for this research to be sent to
- b. If this email address is not already included in your Inland Revenue customer record, can it be added?

Section 2 – Your Family Details

6. Do you currently have a partner?
 - *This is a person who is related to you through a marriage or civil union or through a de facto relationship. If you have separated but remain married, then do not include them as your partner below.*
 - *A de facto relationship is where two people:*
 - *currently share a mutual concern for each other and are emotionally committed for the foreseeable future, and*
 - *are not married or in a civil union, and*
 - *have a degree of economic, social and emotional interdependence through*
 - *often living at a shared address, or*
 - *sharing of household responsibilities, bills, and/or financial accounts, or*
 - *others viewing you as a couple.*

7. Please provide the following information about your partner. These details will be used to contact your partner to ask them for information needed for the high-wealth individuals research project. If there is insufficient information to contact your partner, we will need to contact you again about this.
- a. Partner's first name
 - b. Partner's middle name(s)
 - c. Partner's surname
 - d. Please provide any other names that your partner has been known by (e.g. maiden name)
 - e. Partner's date of birth
 - f. Partner's IRD number
 - g. Partner's other Tax Identification Number(s) and country of issue
 - h. Partner's postal address
 - i. Partner's phone number
 - j. Partner's email address
8. Do you currently have any dependent children?
- *A dependent child is a child of you and/or your partner from a biological, adoptive or fostering relationship who is:*
 - Aged 17 or under, and
 - Not in full time paid employment (regularly working 30 hours or more per week), and
 - Not married, in a civil union or in a de facto relationship themselves, and
 - You regard as being part of your household due to them, for example:
 - *often living at a shared address with you, or*
 - *sharing household activities with you, or*
 - *being viewed as your dependent child by others.*
9. How many dependent children do you have?
10. Please provide the following information in respect of any dependent child (starting with the eldest) who, to the best of your knowledge, currently has net assets in their own name in excess of \$1,000,000 or in the 2021 income year had taxable income in excess of \$1,000,000. You are not required to undertake a valuation exercise to answer this question.
- a. Child's first name
 - b. Child's middle name(s)
 - c. Child's surname
 - d. Child's date of birth
 - e. Child's IRD number



Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture
PO Box 2198
Wellington 6140
New Zealand

Section 17GB of the Tax Administration Act 1994

Section 17GB - Commissioner may require information or production of documents for tax policy development

- (1) A person must, when notified by the Commissioner that the person is required to provide information under this section, provide any information that the Commissioner considers relevant for a purpose relating to the development of policy for the improvement or reform of the tax system.
- (2) The Commissioner must not use, as evidence in proceedings against a person, information provided by the person in response to a notice under subsection (1).
- (3) Subsection (2) does not apply to any information subsequently obtained by the Commissioner under another section of this Act.

RELEASED UNDER THE OFFICIAL INFORMATION ACT

Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture
55 Featherston Street
PO Box 2198
Wellington 6140
New Zealand

21 February 2022

«FirstName» «Middlename» «LastName»
«courier_addr1»
«courier_addr2»
«courier_addr3»
«courier_addr4»

By courier

Tēnā koe,

High-Wealth Individuals Research Project – request for information about entities

You will be aware from our previous correspondence that you have been selected to take part in Inland Revenue's high-wealth individuals research project.

Today we issued a notice pursuant to section 17GB of the Tax Administration Act 1994 requiring you to complete a questionnaire about entities (that is, companies and trusts etc.) that you have an interest in. In accordance with the legislation, we emailed this notice to the person you advised is your authorised agent or nominated representative for this project.

You may have already heard from your authorised agent or nominated representative, but if you have not, please contact them. Your response is due by **5pm on 4 April 2022**.

If you require a copy of the Entity Questionnaire – comprising an excel workbook called 'Disclosure Statements' and a guide explaining how to complete the Disclosure Statements, please contact us at etrproject@ird.govt.nz or the above PO Box (attention: Felicity Barker) or request a copy from your authorised agent or nominated representative. The Entity Questionnaire and guide can also be accessed through the URL below:

s18(c)(i)

Important: Please ensure you keep this invitation or a note of the URL above. You will need it later to upload your Disclosure Statements.

Your obligations

You are legally required to provide this information. You are not required to provide information that would be covered by legal professional privilege or where there is a right of non-disclosure for documents containing tax advice. For further information, please refer to *OS 13/02 – section 17 notices* and *OS 18/02 – non-disclosure right for tax advice documents*.

You may ask someone else to respond on your behalf, for example, your agent, but it is important to understand that the legal obligation to comply remains your own. A copy of section 17GB is enclosed with this letter. The consequences for non-compliance with section 17GB are the same as for the Commissioner's other information-gathering powers. For further information, please refer to *OS 13/02 – section 17 notices*.

All information collected as part of this project will be kept confidential and secure. You can find more information on the protection of your information in the Privacy Impact Assessment published on the Inland Revenue website:

www.ird.govt.nz/hwi-research-project

How to respond

You and your partner (if you have one) have both been asked to provide information to Inland Revenue on your respective financial affairs. This information has been requested from each of you separately to protect your privacy. However, as explained in the guide, you may choose to provide a single joint response or separate responses.

Instructions on how to submit the Disclosure Statements via the URL are at the end of the guide. This is the most secure and our preferred way for you to submit the Disclosure Statements.

If you are unable to submit the completed Disclosure Statements by uploading it via the URL, you may submit it by email to [s18\(c\)\(i\)](mailto:s18(c)(i)@ird.govt.nz). If you reply by email, we request that you use encryption to protect this information.

If you are unable to submit your response electronically, please print and fill out the Disclosure Statements, adding additional pages where necessary. Please post your completed Disclosure Statements to us at the above PO Box (attention Felicity Barker).

Your response is due by **5pm on 4 April 2022**.

Further information

All information collected as part of this project will be kept confidential and secure. The Disclosure Statements will be classified as 'In Confidence - Policy Research Only' when they are populated. You can find more information on the protection of your information in the Privacy Impact Assessment published on the Inland Revenue website:

www.ird.govt.nz/hwi-research-project

You have rights of access and correction in accordance with Inland Revenue's privacy policy.

Enclosed with this letter is an updated Information Sheet on the project. Please note that we were unable to provide the updated Information Sheet to you prior to sending this letter as we do not hold a current email address for you. Please provide us with your preferred email address by emailing etrproject@ird.govt.nz.

If you have any questions about completing the Disclosure Statements or require assistance in completing the Disclosure Statements, please email [s18\(c\)\(i\)](mailto:s18(c)(i)@ird.govt.nz). Please indicate if you would like a call back.

If you have any questions about the project generally, or require assistance in uploading the Disclosure Statements, please email etrproject@ird.govt.nz.

Yours sincerely

[s9\(2\)\(a\)](mailto:s9(2)(a)@ird.govt.nz)

David Carrigan

Deputy Commissioner – Policy and Regulatory Stewardship

Enclosures:

- Section 17GB Tax Administration Act 1994
- Information Sheet – February 2022

**Policy and Regulatory Stewardship
Kaupapa me te Tiaki i ngā Ture**

PO Box 2198
20 Aitken Street
Wellington 6140
New Zealand

9 June 2022

«FirstName» «Middlename» «LastName»
«courier_addr1»
«courier_addr2»
«courier_addr3»
«courier_addr4»

By courier

Tēnā koe,

High-wealth individuals research project – financial information required

You will be aware from our previous correspondence that you have been selected to take part in Inland Revenue's high-wealth individuals research project.

Today we issued a notice pursuant to section 17GB(1) of the Tax Administration Act 1994 requiring you to provide certain financial information about both yourself and some of the entities that you have an interest in. In accordance with the legislation, we emailed this notice to the person you advised is your authorised agent or nominated representative for this project.

You may have already heard from your authorised agent or nominated representative, but if you have not, please contact them. Your response is due by **5pm on 24 August 2022**.

If you require a copy of the Financial Questionnaire – comprising an excel workbook called 'Financial Disclosure Statements' and a guide explaining how to complete the Financial Disclosure Statements, please contact us at etrproject@ird.govt.nz or the above PO Box (attention: Felicity Barker) or request a copy from your authorised agent or nominated representative. The Financial Disclosure Statements and guide can also be accessed through the URL below:

s18(c)(i) [REDACTED]

Important: Please ensure you keep this letter or a note of the URL above. You will need it later to upload your Financial Disclosure Statements.

Your obligations

You are legally required to provide this information as we are requesting it under one of the Commissioner's information-gathering powers – section 17GB(1) of the Tax Administration Act 1994. A person who is notified by the Commissioner that they are required to provide information under section 17GB(1) must provide any information that the Commissioner considers relevant for a purpose relating to the development of policy for the improvement or reform of the tax system. The wording of section 17GB is enclosed with this letter.

You are not required to provide information that would be covered by legal professional privilege or where there is a right of non-disclosure for documents containing tax advice. For further information, please refer to *OS 13/02 – section 17 notices* and *OS 18/02 –*

[REDACTED]

non-disclosure right for tax advice documents.

You may ask someone else to respond on your behalf, for example, your agent, but it is important to understand that the legal obligation to comply remains your own. The consequences for non-compliance with section 17GB are the same as for the Commissioner's other information-gathering powers. For further information, please refer to *OS 13/02 – section 17 notices*.

How to respond

You and your partner (if you have one) have both been asked to provide information to Inland Revenue on your respective financial affairs. This information has been requested from each of you separately to protect your privacy. However, as explained in the guide, you may choose to provide a single joint response or separate responses.

Instructions on how to submit the Financial Disclosure Statements via the URL are in the guide. We prefer that you submit the Financial Disclosure Statements in this way as it is the most secure.

If you are unable to submit the Financial Disclosure Statements by uploading them via the URL, you may submit them by email to [s18\(c\)\(i\)@ird.govt.nz](mailto:s18(c)(i)@ird.govt.nz). If you reply by email, we request that you use encryption to protect this information.

Your response is due by **5pm on 24 August 2022**.

When information about in-scope disclosed trusts is unavailable

If you are unable to answer any of the questions about in-scope disclosed trusts because the information is not within your knowledge, possession or control, then by **4 July 2022** you are required to tell us the name and contact details of the person(s) with access to this information.

To provide these contact details, please download the form called 'Contact Details for In-Scope Disclosed Trusts' (which can be accessed by clicking on the URL above) and email the completed form to etrproject@ird.govt.nz. Further instructions are given in the guide. If we do not hear from you by **5pm on 4 July 2022** then we will assume that you will be able to provide the required information by **24 August 2022**.

Further information

All information collected as part of this project will be kept confidential and secure. The Financial Disclosure Statements will be classified as 'In Confidence – Policy Research Only' when they are populated. You can find more information on the protection of your information in the Privacy Impact Assessment published on the Inland Revenue website:

www.ird.govt.nz/hwi-research-project

You have rights of access and correction in accordance with Inland Revenue's privacy policy.

Enclosed with this letter is an updated Information Sheet on the project. Please note that we were unable to provide the updated Information Sheet to you prior to sending this letter as we do not hold a current email address for you. Please provide us with your preferred email address by emailing etrproject@ird.govt.nz.

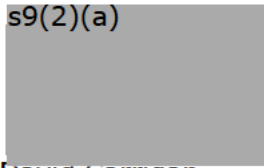
If you have any questions about completing the Financial Disclosure Statements or require assistance in completing them, please email [s18\(c\)\(i\)@ird.govt.nz](mailto:s18(c)(i)@ird.govt.nz). Please indicate if you would like a call back.

If you have any questions about the project generally or require assistance in uploading the

Financial Disclosure Statements via the URL, please email etrproject@ird.govt.nz.

Yours sincerely

s9(2)(a)



David Carrigan

Deputy Commissioner – Policy and Regulatory Stewardship

Enclosures:

- *Section 17GB Tax Administration Act 1994*
- *Information Sheet 3 – May 2022*

RELEASED UNDER THE
OFFICIAL INFORMATION ACT

