



Headquarters  
New Zealand Defence Force  
Defence House  
Private Bag 39997  
Wellington Mail Centre  
Lower Hutt 5045  
New Zealand

OIA-2025-5331

21 July 2025

Dear [REDACTED]

Further to the response to you of 27 May 2025, I refer to your email of 2 April 2025 requesting a copy of the Benchmarking Report provided to the New Zealand Defence Force (NZDF) by a registered valuer. I apologise for the considerable amount of time it has taken to reply that is well beyond the 11 June 2025 date of which you were notified. Unfortunately the consultations necessary to inform this decision took longer than expected, and provision of this decision was delayed by other work.

The Benchmarking Report you requested is provided to the NZDF by a registered valuer as a requirement of section CE 1D of the Income Tax Act 2007. The report is provided on a basis of confidence and its release would likely prejudice the provision of this required information. It is in the public interest that such reports continue to be supplied, therefore the full report is withheld in accordance with section 9(2)(ba)(i) of the OIA. Data from this Report informed the response to you of 27 May 2025.

You retain the right, under section 28(3) of the OIA, to ask an Ombudsman to review this decision on your request. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Please note that responses to official information requests are proactively released where possible. This response to your request will be published shortly on the NZDF website, with your personal information removed.

Yours sincerely

**GA Motley**  
Brigadier  
Chief of Staff HQNZDF