



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

OIA-2025-5430

gk July 2025
[REDACTED]
[REDACTED]

Dear [REDACTED]

I refer to your email of 10 June 2025 requesting, under the Official Information Act 1982 (OIA), information *in relation to residential housing arrangements for New Zealand Defence Force (NZDF) personnel stationed at Papakura Military Camp*. Responses to the various parts of your request are provided below.

- *The number of residential properties currently rented by NZDF or on behalf of NZDF to house personnel at or near Papakura Military Camp.*
- *The average weekly rental paid by NZDF for these properties, and the average weekly rental charged to NZDF personnel occupying them.*

As at 30 June 2025, 69 properties were rented by the NZDF in Papakura. The average weekly rental paid by the NZDF for properties in Papakura for FY 2024/25 was \$698.81. The average weekly rental recovered by the NZDF over the same period was \$353.82. The total rental recovered by the NZDF for FY 2024/25 was \$1,273,000.

- *The total annual cost to NZDF of subsidising housing for SAS or other personnel at Papakura.*
- *Whether these subsidies are provided under a specific housing policy, and a copy of any such policy or guidelines.*

Agreed rental rates for NZDF personnel are discounted based on a benchmarked location, and the rates are not 'subsidised'. Tenants of NZDF houses at Papakura Military Camp pay a rental rate agreed in accordance with an exemption under the Income Tax Act 2007. A copy of the relevant extract from that Act is at Enclosure 1.

The rental rate agreed by Inland Revenue and the NZDF under the exemption becomes the market rate for all Defence accommodation (housing and barracks) for the next three years.

- *Any internal assessments, briefings, or external reviews undertaken in the last five years evaluating the cost-effectiveness of leasing private housing for military personnel at Papakura.*

No information relevant to your request was located. This aspect of your request is declined in accordance with section 18(e) of the OIA as the information requested does not exist or cannot be found.

- *Whether NZDF has plans to expand, reduce, or replace this housing arrangement — including consideration of on-base housing development.*

No.

You have the right, under section 28(3) of the OIA, to ask an Ombudsman to review this response to your request. Information about how to make a complaint is available at 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

Enclosure:

1. Extract from Income Tax Act 2007

CE 1D Exception: accommodation provided by Defence Force

When this section applies

- (1) This section applies for the purposes of section CE 1B(1) when accommodation is provided to a person who is a member of the Defence Force by the Navy, Army, or Air Force, as those terms are defined in the Defence Act 1990.

Market rental value

- (2) The market rental value of the accommodation is an amount equal to the lesser of—
- (a) the market rental value for the accommodation; and
 - (b) the market rent payable for the national New Zealand Defence Force benchmark property for the type of accommodation provided to the person, less the discount applying to the type of accommodation.

National benchmark properties and discounts

- (3) For the purposes of this section, the Commissioner and the Chief of the Defence Force, in consultation with a registered valuer, must determine—
- (a) the number and location of national benchmark properties;
 - (b) the types of accommodation represented by the benchmark properties;
 - (c) a market rental value for each type of accommodation in the benchmark properties;
 - (d) a discount applying to each type of accommodation in the benchmark properties.

Three-yearly review

- (4) A determination under subsection (3)(c) and (d) must be reviewed every 3 years. Either the Commissioner or the Chief of the Defence Force may instigate the review.

Defined in this Act: accommodation, amount, Commissioner, pay

Section CE 1D: inserted, on 1 April 2015, by section 15 of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).