

Reference: 20210243



23 July 2021



Dear 

Thank you for your Official Information Act request, received on 27 May 2021. You requested the following:

*a breakdown of the amount of money, over the past decade, that Inland Revenue has collected from deceased people with no family, where their money is passed on to the state  
Provide, if you're able to, details on what that money goes towards in terms of Government spending*

The time to respond to your request was extended by 20 working days.

### Information being released

By way of background, the Treasury (rather than Inland Revenue) is responsible for managing *bona vacantia* (ownerless) property, which includes money belonging to an estate where no other person takes a vested interest.

Our records indicate that the amounts referred to in the attached table were deposited with the Treasury as *bona vacantia* under section 77 of the Administration Act 1969 (the "Administration Act") over the past decade.

Please note also, by way of further background, that money or property can vest in the Crown as *bona vacantia* under section 77(8) of the Administration Act when a deceased person dies intestate. Intestacy can arise in two main ways:

- (a) a person fails to leave a valid will; or
- (b) a valid will fails (wholly or in part) and the will makes no provision for such an occurrence, for example the failure of a gift without a residuary beneficiary.

If there are no relatives or persons who take an absolute interest in the estate within the parameters of section 77, the property of that estate will pass to the Crown as *bona vacantia*.

In practice, the Treasury's legal team helps manage *bona vacantia* and if helpful, further information can be found here: [Bona vacantia \(ownerless\) property \(treasury.govt.nz\)](https://treasury.govt.nz).

With respect to the second half of your request, estate money that is deposited with the Treasury as *bona vacantia* is not allocated to be spent in a particular way. Rather, it is held as public money, in a Crown Bank Account, until such time as someone makes a valid claim to the funds. For example, if a person that the deceased may reasonably have been expected to provide for subsequently comes forward, then the Crown may decide to pay that estate money to that person (either in full or in part). The breakdown of funds in the attached table, therefore, does not necessarily represent the overall amount of estate funds that the Treasury currently holds; some or all of those funds may have been subsequently distributed to valid claimants.

Please note that this letter (with your personal details removed) and enclosed documents may be published on the Treasury website.

This reply addresses the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

Yi Nicholl  
**Deputy Treasury Solicitor and Manager Legal**

Attachment: Breakdown of *bona vacantia* estate money received by the Treasury over the past decade

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| Year | Amount         |
|------|----------------|
| 2011 | \$0            |
| 2012 | \$0            |
| 2013 | \$132,336.40   |
| 2014 | \$19,197.22    |
| 2015 | \$2,637.28     |
| 2016 | \$0            |
| 2017 | \$1,028,000.00 |
| 2018 | \$13,390.10    |
| 2019 | \$0            |
| 2020 | \$0            |
| 2021 | \$0            |