



Inland Revenue
Te Tari Taake

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Taxes and duties

An introduction to New Zealand's tax system



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- **Calculators and tools** - use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** - download our forms and guides.

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- review your KiwiSaver contributions
- manage your child support payments
- file returns
- update your contact and bank account details.

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Contents

ird.govt.nz	2
myIR	2
Introduction	4
Part 1 - General information	5
New Zealand's tax system	5
Tax residence	5
Paying tax as a resident	8
Temporary tax exemption on foreign income	8
Becoming a non-resident	11
Recognised seasonal employers scheme	11
Paying tax as a non-resident	11
Double tax agreements	12
IRD numbers	13
Balance dates	13
Part 2 - Types of taxes and duties	14
Income tax	14
Tax credits	14
GST (Goods and services tax)	16
Accident compensation	17
RWT (Resident withholding tax)	17
Trusts	18
Part 3 - Social assistance	19
Child support	19
Working for Families Tax Credits	19
Services you may need	22
How to get our forms and guides	22
Forms and publications	22
0800 self-service numbers	23
Need to talk to us?	23
Nominate someone to act on your behalf	23
Privacy	24
If you have a complaint about our service	24

Introduction

This guide gives you an introduction to the different kinds of taxes Inland Revenue collects in New Zealand. We've written it mainly for new residents and potential immigrants to New Zealand. We also explain the following social assistance programmes that we administer:

- Child support - money paid by a parent not living with their children to help support their children financially.
- Working for Families Tax Credits - an entitlement for families with dependent children aged 18 and under.

Note

This guide deals with tax residence rules only. The tax residence rules are different from the usual New Zealand immigration and residency rules.

When we refer to a "New Zealand resident" or a "non-resident", we mean a New Zealand resident or non-resident for tax purposes.

On page 22 you'll find a list of other publications for more detailed information about the topics covered in this guide.

The information in this guide is based on current tax laws at the time of printing.

Part 1 - General information

New Zealand's tax system

Everyone in New Zealand must pay their share of tax. This is how the government funds public services such as education, healthcare, roads and welfare. Almost all New Zealanders contribute to these services through the taxes they are required to pay by law.

New Zealand residents pay income tax in New Zealand on their worldwide income. If you're a New Zealand resident, most of the income you receive will be subject to tax. This includes income from personal effort, investments, benefits, pensions and overseas.

New Zealand also has a goods and services tax (GST), which is included in the price you pay for most goods and services.

New Zealand doesn't have a capital gains tax, but profits from selling some assets can be taxable in some circumstances. There's no tax on cash or personal assets you bring into New Zealand.

Inland Revenue is the main government department that administers tax laws and collects tax payments. New Zealand Customs also collects some taxes and duties on imported goods.

New Zealand's tax system relies on people's honesty in complying with the tax laws. It's important you understand your tax responsibilities, to avoid being penalised.

Tax residence

The residence rules set out in tax law is different from the normal citizenship rules. Having New Zealand citizenship or permanent residence doesn't necessarily mean you're a resident for tax purposes. On the other hand, you could be a resident for tax purposes, but not hold citizenship here.

As an individual, you're a New Zealand resident for tax purposes if you meet any of these conditions:

- You've been in New Zealand for more than 183 days in any 12-month period and haven't become a non-resident (refer to page 11).
- You have a "permanent place of abode" in New Zealand.
- You're away from New Zealand in the service of the New Zealand government.

The 183-day rule

If you've been in New Zealand for more than 183 days in any 12-month period, you're considered to be a New Zealand tax resident from the first of those 183 days. The 183 days don't have to be consecutive. For example, if you come to New Zealand for 10 days in April and then return for 20 days in September of the same year, that's counted as 30 days.

If you're in New Zealand for part of a day, it's counted as being a whole day. This means that the days you arrive or depart are treated as days present in New Zealand.

If you've ever been resident in New Zealand under the 183-day rule you remain resident until you become a non-resident (refer to page 11).

A permanent place of abode in New Zealand

The Income Tax Act 2007 says that a person, other than a company, who has a "permanent place of abode" in New Zealand is a New Zealand tax resident. To have a permanent place of abode in New Zealand there must be somewhere in New Zealand you could live (ie, a house or other dwelling). If there is somewhere in New Zealand you could live, all of your ties and links with New Zealand need to be considered. If you have strong ties to New Zealand it's likely that you have a permanent place of abode in New Zealand. A number of ties need to be considered - the table on the following page has more information.

If there is somewhere in New Zealand you could live, it's necessary to decide whether it's your permanent place of abode.

To decide you need to consider all of your circumstances.

Do you have a permanent place of abode in New Zealand?	
Circumstance	Look at
Presence in New Zealand	how much time you spend in New Zealand, and whether you're here continuously or from time to time
Accommodation	how you've previously used the accommodation you have in New Zealand, and your connection with it, ie, whether you own it, lease it or control it
Family and social ties	where your family live (especially immediate family) and if you belong to any New Zealand clubs, associations or organisations
Economic ties	if you have bank accounts, credit cards, investments, life insurance or superannuation funds here
Employment or business	if you run a business or you're employed here, if you have (or may have) employment to return to, the terms of any employment contract
Personal property	if you have vehicles, clothing, furniture or other property or possessions kept here
Intentions	whether you intend to come back to New Zealand to live, and if you do, when
Benefits, pensions and other payments	whether you receive any welfare benefits, pensions or other payments from a New Zealand agency or organisation

This list is a guide only - you'll need to consider your **overall** situation when working out whether you're a New Zealand tax resident.

Please note that even if you maintain ties (or even a physical home) in other countries, you can still be a New Zealand tax resident. As long as you have a permanent place of abode in New Zealand you'll always be a resident. This test overrides any rules about the number of days you're here.

If you're a New Zealand tax resident and also a tax resident of another country under that country's tax laws, it's possible that you could be taxed twice on the same income. To avoid this, New Zealand has double tax agreements with many other countries. These agreements are explained on page 12.

Paying tax as a resident

If you're a New Zealand resident you're taxed on your worldwide income. In your first New Zealand tax return you must include your worldwide income from all sources from the date you arrived in New Zealand.

You're normally allowed a credit for any tax paid overseas, up to the amount of New Zealand income tax payable on that overseas income. To claim a credit you'll need to be able to produce records that show the overseas tax you've paid.

Note

In New Zealand the tax on each person's income is calculated separately. For example, there are no joint assessments for a husband, wife or partner.

Temporary tax exemption on foreign income

Most types of individual income derived from overseas may be temporarily exempt from tax in New Zealand. This temporary tax exemption is available to people who:

- qualify as a tax resident in New Zealand on or after 1 April 2006, and
- are new migrants or returning New Zealanders who have not been resident for tax purposes in New Zealand for at least 10 years prior to their arrival in New Zealand.

The temporary tax exemption for foreign income starts on the first day that you are a tax resident here. It ends 48 months after the month you qualify as a tax resident in New Zealand.

Example

Sarah was in New Zealand from 10 to 14 March 2016. She then moved here on 22 April 2016, and qualified as a tax resident on 16 October 2016. She met the criteria for her foreign income to be temporarily exempt from tax in New Zealand. Sarah's exemption applies from 10 March 2016 until 31 October 2020.

Qualifying for the exemption

To be eligible for a temporary tax exemption on foreign income you must:

- have qualified as a tax resident in New Zealand on or after 1 April 2006
- not have been a New Zealand tax resident at any time in the past 10 years before you qualified again as a tax resident in New Zealand (page 5 has information about New Zealand tax residence)
- not have been eligible for this tax exemption before (including if you were eligible but chose to waive the exemption), and
- not be receiving Working for Families Tax Credits (your spouse or partner must not be receiving them either).

The exemption can only be granted once in a lifetime - you can't extend your tax exemption or renew it after its expiry date. There are some types of foreign income that don't qualify for a temporary tax exemption (refer to page 10).

The exemption and Working for Families Tax Credits

You can't receive Working for Families Tax Credits while being tax exempt from foreign income. If you're eligible for the temporary tax exemption on foreign income and you (or your spouse or partner) are also eligible for Working for Families Tax Credits, you need to decide which option is the best for your situation.

If you decide to waive the temporary tax exemption so you can claim Working for Families Tax Credits, you'll need to show, in your **Individual tax return - IR3**, all the foreign income you received from the date of your arrival in New Zealand.

Go to page 19 for information about Working for Families Tax Credits.

How to claim the exemption

The tax exemption is automatically granted if you're eligible. If you qualify for the exemption, you're not required to tell us about foreign income you receive (except for foreign income that doesn't qualify for the temporary tax exemption) for the period that your exemption applies.

To contact us, call us within New Zealand on 0800 227 774, or on +64 4 978 0779 if you're calling from overseas.

The types of foreign income temporarily exempt from tax in New Zealand are, for example:

- controlled foreign company (CFC) income that is attributed under New Zealand's CFC rules
- foreign investment fund (FIF) income that is attributed under New Zealand's FIF rules (including foreign superannuation)
- non-resident withholding tax (eg, on foreign mortgages)
- approved issuer levy (eg, on foreign mortgages)
- income arising from the exercise of foreign employee share options
- accrual income (from foreign financial arrangements)
- income from foreign trusts
- rental income derived offshore
- foreign dividends
- foreign interest
- royalties derived offshore
- income from employment performed overseas before coming to New Zealand, such as bonus payments

- gains on the sale of property derived offshore (held on revenue account)
- offshore business income (that is unrelated to the performance of services).

The foreign income that will continue to be taxed in New Zealand is:

- employment income from overseas employment performed while living in New Zealand, and
- business income relating to services performed offshore.

If you receive non-exempt types of foreign income from the date of your arrival back in New Zealand, you'll need to show this income in your **Individual tax return - IR3**, even if you qualify for a temporary tax exemption on other types of foreign income.

After the exemption has ended

When your temporary tax exemption ends, you need to include all your foreign income, (received since your exemption ended) in your tax return along with your New Zealand income.

You need to file a tax return after the end of your exemption and every tax year after that, as long as you have foreign income, regardless of whether or not you told us of your foreign income when you arrived in New Zealand.

New Zealand's tax year runs from 1 April to 31 March. If your exemption ends at any time in a tax year other than on the standard balance date of 31 March, you'll need to apportion your foreign income received for that year in your tax return.

Example

Sam qualified as a tax resident in New Zealand on 10 September 2015 and met the criteria for his foreign income to be temporarily exempt from tax in New Zealand from 10 September 2015 until 30 September 2019.

Sam's exemption ends in the middle of a standard New Zealand tax year and he will continue to receive foreign income after his exemption ends (30 September 2019).

In his IR3 for the year ending 31 March 2020 (the tax year that his exemption ended), Sam has to show the foreign income he received from 1 October 2019 to 31 March 2020.

For more information

Visit ird.govt.nz for more about:

- the temporary tax exemption on foreign income
- filing an **Individual tax return - IR3**.

You can also call us within New Zealand on 0800 227 774, or on +64 4 978 0779 if you're calling from overseas.

Becoming a non-resident

Remember that if you have a permanent place of abode in New Zealand you'll be a resident for tax purposes. However, if the ties and links described on page 7 suggest you don't have a permanent place of abode here, you can become a non-resident under the "325-day rule".

The 325-day rule

If you're away from New Zealand for more than 325 days in any 12-month period, and you don't have a permanent place of abode in New Zealand, you'll become a non-resident for tax purposes. The 325 days don't have to be consecutive. Remember, if you're here for part of a day it's counted as a whole day.

Recognised seasonal employers scheme

Under the recognised seasonal employers scheme, workers from overseas are employed in the horticulture and viticulture industries. This is to help out with the shortage of local workers.

If you're a recognised seasonal worker you're non-resident for New Zealand tax purposes, but you have to pay New Zealand tax on your New Zealand income. Your employer will deduct tax at a flat rate under the PAYE scheme. You need to use the NSW (non-resident seasonal worker) tax code on your **Tax code declaration - IR330**.

Paying tax as a non-resident

If you're a non-resident you're taxed here only on your income from New Zealand sources. Non-residents fill in a **Non-resident individual tax return - IR3NR**, which is different from a resident's tax return. If you're a non-resident with income from New Zealand, please make sure you let us know. This is so we can send you the right return form and tax you correctly.

Normally, overseas countries will let you claim a credit for the tax that you pay on your income from New Zealand, limited to the overseas tax payable on the New Zealand income.

Double tax agreements

To avoid double taxation if a person is a tax resident of two different countries, New Zealand has negotiated double tax agreements (DTAs) and Tax information exchange agreements (TIEAs) with many other countries. These DTAs and TIEAs establish rules to determine what taxing rights each country has. Most DTAs and TIEAs contain a "tie-breaker" clause to establish which country has prior claim when settling competing tax claims.

These countries or territories have a DTA or TIEA with New Zealand		
Australia	India	Russian Federation
Austria	Indonesia	Samoa
Belgium	Ireland	Singapore
Canada	Isle of Man	South Africa
Cayman Islands	Italy	Spain
Chile	Japan	Sweden
China	Jersey	Switzerland
Cook Islands	Korea, Republic of	Taiwan
Czech Republic	Malaysia	Thailand
Denmark	Mexico	Turkey
Fiji	Netherlands	United Arab Emirates
Finland	Norway	United Kingdom
France	Papua New Guinea	United States of America
Germany	Philippines	Vietnam
Hong Kong	Poland	

To get more details about any of these, call us on 0800 227 774 if you're a salary or wage earner, or 0800 377 774 if you're in business.

IRD numbers

If you don't already have a New Zealand IRD number, you can apply for one by filling in an **IRD number application - resident individual - IR595** form or complete the IRD number application form online at ird.govt.nz/IRDnumber If you're going to claim Working for Families Tax Credits (page 19) you'll also need to complete an IRD number application for all the children you're applying for.

When applying for an IRD number you'll need some form of identification, eg, a birth certificate or current passport. Take the form with your identification documents to an Inland Revenue appointed verifier. Further details can be found on the form.

For more information on applying for an IRD number go to ird.govt.nz/IRDnumber

If you've had a New Zealand IRD number before, call us on 0800 227 774 to check that it's still valid.

Once you have your IRD number, please have it handy whenever you call us.

Balance dates

New Zealand's tax year runs from 1 April to 31 March. Some individuals, all self-employed people and businesses have to fill in a tax return after 31 March each year to declare all their income and tax paid.

Some self-employed people and businesses have a balance date other than 31 March, eg, some farmers have a 30 June balance date. Depending on the circumstances, we may give approval for other self-employed people and businesses to have a different balance date.

Part 2 - Types of taxes and duties

Income tax

In New Zealand, income tax is paid on these types of income:

- salary and wages
- business and self-employed income
- most social security benefits
- income from investments
- rental income
- in some circumstances profit from selling capital assets (this doesn't usually apply to personal assets sold)
- income that a New Zealand resident earns from overseas.

The level of your total gross income (before tax and allowable deductions) will determine what tax rates are applied. For tax rate details go to ird.govt.nz/tax-rates

Tax credits

Independent Earner Tax Credit

There is a tax credit that can reduce the overall amount of tax you may have to pay if you're a New Zealand tax resident and your annual net income* is between \$24,000 and \$48,000 and you:

- aren't eligible for Working for Families Tax Credits (either you or your partner),
- don't receive an income-tested benefit, NZ superannuation or veteran's pension, or an overseas equivalent of any of these.

If your only income is from salary or wages (and you don't have any allowable expenses, eg, income protection insurance) your net income will be your annual salary or wages before tax.

To find out about this tax credit, if you're eligible and how to claim it go to ird.govt.nz/ietc or phone 0800 227 774. Remember to have your IRD number handy.

* Net income means your total income from all sources less any allowable deductions or current year losses (not including any losses brought forward).

Donations tax credits

If you earn a taxable income (eg, salary, wages, benefit or self-employed income) there are also tax credits for making donations to charitable organisations.

These tax credits can be claimed using a **Tax credit claim form - IR526**. You need to provide receipts with your claim.

Paying tax on salary or wages

If your income is from salary, wages or a social security benefit, your tax will be deducted under the PAYE (pay as you earn) system. This means the pay you get in your hand has already had tax deducted.

If your employer provides non-cash benefits as part of your employment package, they'll pay fringe benefit tax on them. You won't be taxed on these benefits.

When you receive income from employment (salary or wages):

- give your employer your IRD number so that the correct amount of tax is deducted from your pay. If you don't have an IRD number, go to page 13 to find out how to get one.
- fill in a **Tax code declaration - IR330** to ensure that you're taxed at the correct rate. Without a tax code declaration, tax is deducted at the higher no-notification rate of 45 cents in the dollar.

For information on what tax code to use for your job refer to the **Tax code declaration - IR330** or ird.govt.nz/tax-codes

Most salary and wage earners and those who receive benefits and pensions pay the correct amount of tax during the year. You will receive an Income tax assessment or be required to file an **Individual tax return - IR3** at the end of the tax year, depending on your situation.

To check if you need to file an IR3 log in to myIR at ird.govt.nz and use the online service.

Paying tax on rental or business income

You may earn income that doesn't have tax deducted before you receive it, eg, income from running your own business. In this situation (other than your first year in business) you'll generally have to pay your tax in instalments during the year. This is called provisional tax. When you file your tax return at the end of the financial year, the provisional tax you've already paid will be offset against the end-of-year tax amount you owe.

When you receive rental or business income, you need to:

- apply for an IRD number for your business unless you are operating as a sole trader
- keep accurate records
- fill out an **Individual tax return - IR3** each year and send it to us by the due date. When completing your IR3 you'll need to include income from all sources and work out the tax on your total taxable income.

Note

There are different requirements for getting an IRD number for a business, depending on what type of business you have. If you are operating as a sole trader you can use your own individual IRD number.

Visit ird.govt.nz for more information on:

- the requirements for getting an IRD number for your business
- paying tax
- expenses or deductions you can claim
- GST (goods and service tax) and employer responsibilities
- good business practices when running a business in New Zealand.

Our **Smart business - IR320** guide is for new and existing businesses. This guide includes information on basic income tax responsibilities, record and book keeping, claiming expenses, and information on GST and employer responsibilities.

If you receive rental income, check our **Rental income - IR264** guide for information on your tax responsibilities.

A list of other useful publications is on page 22.

GST (goods and services tax)

GST is New Zealand's main type of tax apart from income tax. It is an indirect tax, which businesses (including retailers) charge as part of the cost of goods and services that they supply. The current rate is 15%.

When a GST-registered business buys goods or services from its suppliers, it can claim a credit for the GST the suppliers charge on these purchases. However, end-user consumers can't claim a deduction for GST in this way. The effect of this is that the final consumer of any product or service pays 15% GST on its cost.

GST is charged on virtually all goods and services supplied in New Zealand, except for rental of residential property, financial services such as mortgages, loans and investments, and the sale of a business that is capable of being carried on by the purchaser as a taxable activity (going concern).

For more information on GST read our **GST guide - IR375**, or go to ird.govt.nz/gst

Accident compensation

New Zealand has a comprehensive accident insurance scheme which covers the costs of all work and non-work-related accidents. The Accident Compensation Corporation (ACC) administers this scheme.

Levies for cover are paid by employers and self-employed people directly to ACC. Inland Revenue collects employees' levies on behalf of ACC as part of the PAYE tax system.

RWT (Resident withholding tax)

If you receive interest from any person or organisation, RWT is deducted before the interest is credited to you. This might include interest from financial institutions such as banks, finance companies, building societies or credit unions.

RWT rates

The rate at which RWT is deducted from your interest depends on:

- the rate you have elected
- the date the interest is paid or credited
- whether or not you've given your IRD number to the person or organisation who is paying you interest
- whether or not you have elected an RWT rate with your interest payer
- your income level.

Which rate should I elect?

If you've given your financial institution your IRD number, but not elected an RWT rate to be used, they'll deduct RWT at the no-notification rate. This may result in your RWT being deducted at too high a rate.

The rate you choose needs to take into account all the income you expect to earn in the tax year, not just the income from your investment.

For current RWT rates go to ird.govt.nz/rwt

You can elect to have your interest deducted at a higher rate to avoid an end-of-year tax bill.

Note

If a financial institution doesn't have a client's IRD number it will deduct RWT at the no-notification rate.

How do I make an election?

To make an RWT rate election you can either:

- contact your bank or financial institution and tell them which rate you prefer to be on, or
- complete a **Choose your RWT deduction rate - IR456** form and give one to each bank or financial institution you deal with.

The rate you choose will apply once your bank or financial institution has processed this information.

International tax rules

New Zealand residents must pay income tax in New Zealand on their worldwide income. In addition, a New Zealand resident who has significant investments overseas must calculate the income from those investments according to New Zealand tax rules.

These calculation rules don't apply to ordinary overseas bank accounts that you hold. To declare the income from these bank accounts, you simply convert the interest to New Zealand dollars (using the exchange rate for the date on which the interest was credited) and include it in your tax return.

For more involved or substantial overseas investments (including interests in superannuation schemes), the calculations can be quite complicated. To find out more about them contact your tax advisor or agent.

Trusts

If you're a settlor, trustee or beneficiary of a trust outside New Zealand, there are some trust tax rules you may need to know about. Refer to our **Trusts and estates income tax rules - IR288** guide for more information.

Part 3 - Social assistance

Child support

Child support is money paid by parents not living with their children to help financially support those children, when:

- a couple who have children split up, or
- two people have children and are not living together, or
- dependent children are no longer living with either parent.

Child support is not a tax, it's a payment administered by Inland Revenue.

Inland Revenue Child Support assesses the amount the paying parent needs to pay and collects this money. It's then passed on to the person looking after the children to help with the costs of bringing them up, or to the government where the receiving carer is receiving a sole parent benefit to help offset the cost of the benefit.

Some parents pay financial support direct to the other parent without the money passing through Inland Revenue Child Support. This can happen when the person caring for the children isn't receiving a sole parent benefit.

For more information about child support please go to ird.govt.nz/childsupport or call 0800 221 221.

Working for Families Tax Credits

Working for Families Tax Credits are for families with children aged 18 or under. There are different types of payments and you may qualify for one or more, depending on your family situation.

How much you can get depends on:

- how many dependent children you have who are 18 or younger
- your children's ages
- any shared care arrangements
- how much you and your spouse or partner earn (your family income)
- where your family income comes from, eg, salary or wages, business, student allowance or a benefit, and
- the number of hours you work each week.

You also have to meet residency requirements to be eligible for Working for Families Tax Credits.

Note

Partner means your civil union or de facto partner.

The Working for Families Tax Credits payment types are:

Family tax credit (FTC)

This payment depends on how much you earn, the number of dependent children you have, and any shared care arrangements. We pay FTC if you're a working family, when you receive a student allowance or NZ Super. Work and Income often pays FTC to families receiving a benefit.

In-work tax credit (IWTC)

This payment is for families who are normally in paid work:

As long as families receive income from paid work or receive certain compensation payments, IWTC is available to parents who are:

- self-employed
- receiving NZ Super
- receiving a Veteran's Pension, or veteran's weekly compensation payments.

It isn't available to families receiving an income-tested benefit or student allowance.

You can get IWTC if you and/or your spouse or partner are normally in paid work, but are receiving accident compensation for an injury that happened on or after 1 January 2006.

Minimum family tax credit (MFTC)

MFTC is payable to families working for salary or wages who earn an annual family income up to \$27,768 after tax from 1 April 2019. This is to ensure those families have a minimum income of \$534 a week after tax. A single parent must be working at least 20 hours a week, and in a two-parent family, one or both parents between them must be working at least 30 hours a week.

If you and/or your spouse or partner would normally work the required weekly hours but are injured and receive accident compensation instead, you can still qualify for MFTC.

Best Start tax credit (BSTC)

BSTC is available for children due or born on or after 1 July 2018.

BSTC was introduced to assist families with the costs in a child's early years. You can get this payment for up to three years after a new child arrives. You can receive up to \$3,120 per year, or \$60 a week.

BSTC is not adjusted for income levels in your child's first year but is adjusted in the second and third year.

For more information on Working for Families Tax Credits go to ird.govt.nz/working-for-families to:

- see if you're eligible
- work out how much you may be entitled to
- register.

You can also call us on 0800 227 773 (or 0800 377 774 if you or your spouse or partner are in business) or on +64 4 978 0779 (if calling from overseas). We're available from 8am to 8pm weekdays and from 9am to 1pm Saturdays.

Services you may need

How to get our forms and guides

You can get copies of our forms and guides at ird.govt.nz/forms-guides

Forms and publications

These publications have more information on topics covered in this guide:

First-time employer's guide - IR333

GST - do you need to register? - IR365

GST guide - IR375

Helping you to understand child support - IR100

IRD number application - resident individual - IR595

IRD number application - resident non-individual - IR596

New Zealand tax residence - IR292

Provisional tax - IR289

Rental income - IR264

Resident withholding tax (RWT) on dividends - IR284

RWT on interest - payer's guide - IR283

Self-employed or an employee? - IR336

Smart business - IR320

Smart business quick reference summary sheets:

- **GST - quick reference - IR324**
- **Income tax in your first year of business - IR325**

Tax code declaration - IR330

Penalties and interest - IR240

Trusts and estates income tax rules - IR288

Visitor's tax guide - IR294

0800 self-service numbers (New Zealand callers)

This service is available to callers seven days a week except between 5am and 6am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order forms and publications	0800 257 773
All other services	0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Need to speak with us?

Have your IRD number ready and call us on one of these numbers.

General tax, tax credits and refunds	0800 775 247
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue returns and payments	0800 377 771

We're open 8am to 8pm Monday to Friday, and 9am to 1pm Saturday. We record all calls.

Our self-service lines are open 7 days a week - except between 5am and 6am each day. They offer a range of automated options, especially if you're enrolled with voice ID.

Find out more at ird.govt.nz/contact-us

Nominate someone to act on your behalf

You can nominate someone to act on your behalf to help you with your tax and entitlements. You can add a nominated person in myIR.

Having a nominated person does not change your responsibilities. You're still personally responsible for your tax obligations.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process.

Find out more about making a complaint, and the disputes process, at ird.govt.nz/disputes