



Do you need to contact us?

We are now in the peak of our tax season and, as a result, you may experience a wait of 5 minutes or more before speaking to a staff member in our call centres.

To save time, why not use one of our self-service options? The self-service options and the information available are:

Website – <http://www.ird.govt.nz/taxagents/>

From the agents' area of the website you are able to:

- Order stationery through StationeryXpress
<http://www.ird.govt.nz/taxagents/>
- Send and receive mail
<http://www.ird.govt.nz/taxagents/contacts/send-receive-mail/>
- Request a personal tax summary
<http://www.ird.govt.nz/cgi-bin/form.cgi?form=agentptsrequest>
- Request a summary of earnings (up to 10 in one request)
<http://www.ird.govt.nz/cgi-bin/form.cgi?form=agentsoerequest>
- File returns
<http://www.ird.govt.nz/taxagents/online-services/returns/>
- Make calculations
<http://www.ird.govt.nz/taxagents/calculators/keyword/>
- Look at our publications
<http://www.ird.govt.nz/taxagents/forms-guides/keyword/>

Check out the site for further details about what other information/services are available.

INFOexpress

Our automated INFOexpress service can provide you with your clients' details without having to contact a call centre. Account balances can be spoken back to you within seconds of using the service, and if you request a faxback of your clients' details, the fax will arrive in your office within 30 minutes!

Did you know all the following services are available from INFOexpress just by ringing **0800 456 678?**

- Account balances
- Return and account information
- Stationery requests
- Link and delink clients
- Request a personal tax summary
- Request a summary of earnings
- Confirm a personal tax summary
- Request information to be faxed back to you
- Find out the status of GST or income tax refunds
- Provide rebate information

To find out the other options available through INFOexpress, check out the website at

<http://www.ird.govt.nz/taxagents/contacts/info-express/>

Look at Account information

This service provides account balances, earnings and transaction information, for your own and your clients' linked tax types.

If you wish to register using a tax agent's IRD number you will first require a visit from your agent account manager (AAM) who will explain a number of issues important to the integrity of the Look at Account Information service.

If you have already spoken to your AAM and would like to register for this service go to:

<https://e-services.ird.govt.nz/registraton/registrationstep1.jsp>

If you have already registered for the service and would like to use it go to: <https://e-services.ird.govt.nz/gls/index.jsp>

E-Filed GST returns

As a result of feedback received from you, we have made an enhancement to the banner page issued with your clients' GST returns.

The banner page will now list the details of all clients whose paper-based returns are enclosed under the heading "Standard filers" followed by a list of E-Filed returns under the heading "Electronic filers".

This change will be implemented for all returns received from July.

Electricians with overdue tax

The Industry Partnership team is focusing on helping electricians sort out any overdue taxes they may have. We have developed a flyer, *No time for tax?*, that we recently sent to all registered electricians as an insert in their industry magazine, *Electron*. The flyer encourages anyone who is having trouble paying their tax to contact us so we can help them get back on track.

If you have any clients who are electricians, and who have tax debt, you are most welcome to phone us on the Industry Partnership direct line **0800 TAX TALK (0800 829 825)**. We can be flexible when arranging for the repayment of the debt.

Availability of L letters

The L letter facility assists you in encouraging your clients to provide their records so that their income tax returns can be prepared and filed by 31 March each year.

The L letter facility is available for clients who have an EOT, and are late providing you with all the necessary information to complete their returns.

An L letter is issued in the name of Inland Revenue, and will remind clients they have not provided their tax agent with enough information to file a return. By issuing an L letter, the client is removed from your performance statistics until the return is filed.

You can request an L letter through INFOexpress, and this service will be available from 5 August 2005. You may want to consider having L letters issued to any clients who have not yet provided their records.

More information about L letters is available in the extension of time (EOT) arrangement on the tax agents' page of our website <http://www.ird.govt.nz/taxagents/>



Filing the correct FBT return

Our processing centres have advised that they are receiving a *Fringe benefit annual return (IR 422)* for companies that should be filing an *Income year return (IR 421)* because they have shareholder-employees.

Filing the incorrect return may delay processing and result in unnecessary return policing letters being issued to you and/or your clients. If you are unsure which return to file please call us on the tax agents' 0800 number and we can tell you the correct return and due date and issue a return, if required.

If you would like to change the the basis on which you file and pay FBT, please complete a *Fringe benefit tax election (IR 414)* form.

All forms are available through the Tax agents' CD Rom, the internet at www.ird.govt.nz or by phoning INFOexpress on 0800 257 773.

Income year return (IR 421)

This return is for companies with shareholder-employees. It covers the same period as the company's accounting year. The due date for filing the return and payment is the same as that for paying end-of year income tax. For a company with a 31 March balance date this will generally be 7 April, where the company's income tax return is filed by an agent with an extension of time.

Annual return (IR 422)

This is the return for employers who have elected to file annual returns. The period covered by this return is from 1 April to 31 March. It is due by 31 May of the same year.

Online services account and your first-time password

We will soon be introducing a time limit on first-time passwords and userIDs. If these have not been used within ninety days of registration, they will be cancelled.

You will have received an online services letter with your first-time password when you registered. If you have not already done so, please log in with this password in combination with the userID you entered when registering. You will be prompted to change your password when you first log on to the service.

Once you have changed your first-time password no other time restriction for use of your Online Services account will apply.

If you have any questions regarding this article you can contact us at lookup@ird.govt.nz

New Zealand and Australian tax help for businesses

A range of web-based information to help New Zealand and Australian businesses with their tax affairs was launched on 1 July by Inland Revenue and the Australian Taxation Office (ATO).

The web material has been developed as part of a joint initiative between the ATO and Inland Revenue and follows consultation with businesses and their advisors both here and in Australia.

The information is intended to help identify and address administrative issues that are barriers to business trading across the Tasman. It will help people considering business opportunities in Australia, as well as people who already have business dealings there.

Research showed that the most common issue for businesses here and in Australia was a lack of clear information about tax obligations in the other country, resulting in extra compliance costs due to businesses needing to pay for additional specialist tax advice.

While New Zealand businesses seeking to expand into Australia will still need to seek expert advice on tax matters and business structures, the new web-based information is seen as a valuable first step for businesses to identify the issues.

Alongside comparative information on the two tax systems, the web material explores the tax implications for a range of scenarios from selling goods and services across the Tasman to setting up a permanent place of business in Australia.

The website information was pre-tested in both New Zealand and Australia with positive results; however we recognise the need to continually improve. We are interested in customer feedback and have incorporated a feedback form in this part of the website which we encourage customers to complete.

The direct link to the information on Inland Revenue's website is <http://www.ird.govt.nz/yoursituation-bus/nz-in-australia/>

It can also be accessed directly from the ATO's website <http://www.ato.gov.au/businesses/>

Note from the editor

If your mailing details are incorrect, we have missed someone off the distribution list or you have suggestions for future topics, please contact:

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Email: agents.answers@ird.govt.nz

AGENTSanswers is also on our website:

www.ird.govt.nz/taxagents/newsletters/agents-answers