



Earthquake – record reconstruction

After an earthquake we understand that tax isn't the first thing on your mind. However, you may have concerns about reconstructing your records if they've been destroyed or damaged. This factsheet outlines what you can do if you have missing records. If you need information about tax relief measures, go to www.ird.govt.nz/earthquake

Please call us on 0800 473 566 as soon as possible if you have tax records that have been destroyed or damaged, particularly if this means you can't file your returns or make payments on time. We'll ask you to give us an estimated time frame for when you expect to be able to file the return and make payment.

If you've exhausted all sources to fully reconstruct your records and there's still information you can't obtain, please contact us and we can talk about how we help you finalise your tax obligations.

What about penalties for not filing or paying on time

Once you've contacted us about any expected delays in filing or paying, we'll make a note on your file and give you time to reconstruct your records or make payment (if applicable).

When your accounts have been reconstructed, your returns filed, and the amount showing on the return is paid, you can apply for remission of any late filing penalties, late payment penalties and use of money interest. You can apply by sending us a secure email using our secure online services at www.ird.govt.nz. Alternatively you can call us on 0800 473 566 or write to us.

Where you're able to file the return but can't make payment, please file the return and contact us so we can discuss the options for managing your payments. We can set up payments by instalments and/or full or partial write-offs in certain circumstances.

If you have a tax agent, accountant or agency who helps with your return

Please contact them as they'll have an understanding of your business and your accounting documents. They'll also be able to provide advice and assistance with reconstructing records.

Ways to retrieve your records

Reconstructing records really depends on what information has been damaged or destroyed.

Computers and back-ups

Where computers have been damaged but you're able to recover the damaged computer, you may be able to retrieve the hard drive from it. You may need some technical support people to see if some information can be retrieved. If you are using a software provider you should contact them as they might be able to reconstruct your records.

Paper documents

The starting point for reconstructing accounts is bank statements. You may be able to obtain these online or you can ask your bank for copies of the transactions that occurred during the period you have missing information.

Regular providers of goods or services can be contacted to obtain copies of invoices. When requesting a copy of the invoice, please ask your provider to clearly mark the invoice as a copy.

Even if you believe you have been able to reconstruct your records in full, it is important to let us know your records have been reconstructed so we can note your file for future reference.

Need more information

Visit us on Facebook for more information and to find out where we are in your community at www.facebook.com/ircanterburyrecovery or follow us on Twitter at twitter.com/NZInlandRevenue

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