



Inland Revenue
Te Tari Taake

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Taxes and duties

An introduction to New Zealand's
tax system

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Tax terms updated

In the Income Tax Act 2007, a number of tax terms have been updated to more clearly reflect their meaning. Their intent has not changed. These terms are being introduced to all Inland Revenue's publications as we update them. During the transition you can still rely on the information you get in our booklets, guides and forms, on our website and from our people, even where old terms and references are used.

When we use any updated terms in this booklet we'll also include a reference to its former name.

How to get our forms and guides

You can view copies of all our forms and guides mentioned in this booklet by going to www.ird.govt.nz and selecting "Forms and guides" or you can order copies by calling INFOexpress—see page 26

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Introduction

This booklet 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 booklet 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 25 you'll find a list of other Inland Revenue publications for more detailed information about the topics covered in this booklet.

Part 1 – General information

New Zealand's tax system

New Zealand's laws require people and organisations to pay taxes. The government uses these taxes to pay for government expenditure, including public services in New Zealand such as education, healthcare, roads and welfare. Almost all New Zealanders make a contribution to these services through the taxes they are required to pay by law.

New Zealand residents must 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 income.

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 is 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 the tax laws are 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 three conditions:

- You're in New Zealand for more than 183 days in any 12-month period.
- You have an "enduring relationship" with New Zealand (see below).
- You're overseas in the service of the New Zealand government.

The 183-day rule

If you're in New Zealand for more than 183 days in any 12-month period, you're considered to be a New Zealand resident from the first day you were here. The 183 days do not 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 will be counted as 30 days. If you're in New Zealand for part of a day, this is counted as being a whole day. This means that the days you arrive or depart are treated as days present in New Zealand.

An enduring relationship with New Zealand

The Income Tax Act 2007 says that anyone who has a permanent place of abode in New Zealand will be a New Zealand resident for tax purposes. "Permanent place of abode" doesn't only mean the building you live in—it covers all your links and ties with New Zealand. These may be social, physical, economic, financial or personal links. Overall, the test could be described as whether you have an "enduring relationship" with New Zealand.

To help us decide we look at your circumstances.

Do you have an enduring relationship with New Zealand?

Criteria	We consider
Presence in New Zealand	whether you are here continuously or from time to time
Accommodation	whether you own, lease or have access to property in New Zealand
Social ties	where your immediate family lives, if you have children being educated here, 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 here, if you're employed, if you 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 permanently
Intentions	whether you intend to live in New Zealand or return overseas after a time
Benefits, pensions and other payments	whether you receive any welfare benefits, pensions or other payments from New Zealand

This list is a guide only—it's necessary 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 an enduring relationship with 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 13.

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

From 1 April 2006 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 is for four calendar years (up to 49 months). The exemption starts on the first calendar day of the month you qualify as a tax resident in New Zealand and is valid until the last calendar day of that month four years later.

Example

Sarah qualified as a tax resident in New Zealand on 22 April 2006 and met the criteria for her foreign income to be temporarily exempt from tax in New Zealand. Sarah's exemption applies from 1 April 2006 until 30 April 2010 (effectively 49 months).

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, and
- not have been a New Zealand resident at any time in the past 10 years before you qualified as a tax resident in New Zealand (see page 6 for information about New Zealand tax residency), and
- 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—see page 11.

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 all the foreign income you received from the date of your arrival back in New Zealand, in your *Individual tax return (IR 3)*.

See page 21 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.

Types of foreign income that are temporarily exempt from tax in New Zealand:

- 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
- income from services.

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 (IR 3)*—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 IR 3 along with your New Zealand income.

You need to file an IR 3 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 day of 31 March, you'll need to apportion your foreign income received for that year in your IR 3.

Example

Sam qualified as a tax resident in New Zealand on 10 September 2006 and met the criteria for his foreign income to be temporarily exempt from tax in New Zealand from 1 September 2006 until 30 September 2010.

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.

In his IR 3 for the year ending 31 March 2011 (the tax year that his exemption ended), Sam has to show the foreign income he received from 1 October 2010 to 31 March 2011.

For more information

Visit www.ird.govt.nz for more information about:

- the temporary tax exemption on foreign income
- filing an *Individual tax return (IR 3)*.

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 an enduring relationship with New Zealand you'll be a resident for tax purposes. However, if the ties and links described on page 7 suggest you're not a New Zealand tax resident, 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 an enduring relationship with New Zealand, you'll become a non-resident for tax purposes. The 325 days do not have to be consecutive. Remember, if you're here for only part of a day it's counted as a whole day.

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 (IR 3NR)*, 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) with many other countries. These DTAs establish rules to decide which country has the right to tax specific types of income. Most DTAs contain a “tie-breaker” clause to establish which country has prior claim when settling competing tax claims.

These countries or territories have double tax agreements with New Zealand

Austria	Mexico
Australia	Netherlands
Belgium	Norway
Canada	Poland
Chile	Republic of Korea
China	Republic of South Africa
Czech Republic	Republic of the Philippines
Denmark	Russian Federation
Fiji	Singapore
Finland	Spain
France	Sweden
Germany	Switzerland
India	Taiwan
Indonesia	Thailand
Ireland	United Arab Emirates
Italy	United Kingdom
Japan	United States of America
Malaysia	

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 – individual (IR 595)*. If you're going to claim working for families tax credits (see page 21) you'll also need to complete an *IRD number application – children (IR 594)* for all the children you're applying for.

When applying for an IRD number you'll also have to show us some identification, eg a birth certificate or current passport.

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, these types of income are subject to income tax:

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

At the time of printing this booklet, the New Zealand income tax rates are:

1 April 2009 to 31 March 2010	
Income	Taxed at
Up to \$14,000	12.5%
\$14,000 to \$48,000	21%
\$48,001 to \$70,000	33%
Over \$70,000	38%

Tax credits

There are tax credits* that reduce the overall amount of tax you may have to pay if:

- your total income is mainly from salary, wages or self-employment and is below \$9,880 and you work over 20 hours a week or,
- you're a New Zealand tax resident and your annual net income** is between \$24,000 and \$48,000 and aren't eligible for working for families tax credits (either you or your partner), don't receive an income-tested benefit, NZ super or Veterans pension, or an overseas equivalent of any of these.

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

*Formerly rebates

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 these tax credits, if you're eligible and how to claim them go to www.ird.govt.nz or call INFOexpress (see page 26).

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
- some childcare and housekeeper costs

These tax credits can be claimed using a *Tax Credit form (IR 526)*. 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 pay-as-you-earn (PAYE) 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 see page 14 for how to get one.
- fill in a *Tax code declaration (IR 330)* 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 (IR 330)* form or www.ird.govt.nz

Most salary and wage earners and those who receive benefits and pensions pay the correct amount of tax and don't need a square-up of their tax at the end of the year. However, if you do require an end-of-year tax square-up, you may receive or request a personal tax summary or be required to file an *Individual tax return (IR 3)*, depending on your situation.

To check if you need an end-of-year tax square-up visit www.ird.govt.nz and use the calculator *Do you need to file an IR 3 tax return or receive a personal tax summary?*

Our factsheet *Information for salary and wage earners (IR 723)* has information about getting an end-of-year tax square-up, receiving a personal tax summary or filing an IR 3.

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—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
- keep accurate records
- fill out an *Individual tax return (IR 3)* each year and send it to us by the due date. When completing your IR 3 you'll need to include income from all sources and work out the tax on your total taxable income.

Visit www.ird.govt.nz for more information on business or rental income, including:

- the requirements for getting an IRD number for your business
- paying tax
- your tax-related responsibilities, including what income tax return you're required to file
- expenses or deductions you can claim
- goods and services tax (GST) and employer responsibilities
- good business practices when running a business in New Zealand.

Our *Smart business (IR 320)* 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, see our *Rental income (IR 264)* guide for information on your tax responsibilities.

A list of other useful publications is on page 25.

Goods and services tax

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 12.5%.

When a 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 cannot claim a deduction for GST in this way. The effect of this is that the final consumer of any product or service pays 12.5% 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).

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 be interest from financial institutions (banks, finance companies, building societies or credit unions).

RWT rates

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

- 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
- your income level.

Which rate should I choose?

If you've given your financial institution your IRD number, they'll deduct RWT at 19.5%. However, if your total income is more than \$48,000, RWT should be deducted at a higher rate. The following table lists the RWT rates:

Total income	RWT rate
up to \$48,000	19.5%
\$48,001 to \$70,000	33%
\$70,001 and over	39%

You can elect to have your interest deducted 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 of 39%.

Note

RWT rates are different to personal tax rates and even though banks and financial institutions will be withholding RWT from interest income at the correct rates, you may find you have paid too much income tax at the end of the income year.

To check if you need an end-of-year square-up visit www.ird.govt.nz and use the calculator *Do you need to file an IR3 tax return or receive a personal tax summary?*

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 an *RWT election (IR 456)* 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 do not 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. See our booklet *Trusts' and estates' income tax rules (IR 288)* for more information.

Gift duty

A New Zealand resident who gives gifts with a total value of \$27,000 or more in any 12-month period must pay gift duty on those gifts. The following table gives the rates of gift duty.

Value of gift	Rate of duty
\$0 to \$27,000	Nil
\$27,001 to \$36,000	5% of the amount over \$27,000
\$36,001 to \$54,000	\$450 plus 10% of the amount over \$36,000
\$54,001 to \$72,000	\$2,250 plus 20% of the amount over \$54,000
over \$72,000	\$5,850 plus 25% of the amount over \$72,000

Anyone who gives gifts worth over \$12,000 in any 12-month period has to file a *Gift statement (IR 196)*, even if there is no duty payable on these gifts. See our booklet *Gift duty (IR 194)* 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.

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 carer is receiving a sole parent benefit to help offset the cost of the benefit.

Some parents pay financial support directly 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 visit www.ird.govt.nz/childsupport or call 0800 221 221.

Working for families tax credits

Working for families tax credits are for families with children 18 or under. There are four payment types 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—children who are 18 or younger who you support financially
- your children's ages
- any shared care arrangements
- how much you and your spouse or partner* earn—your family income
- where your income comes from, eg, salary or wages, business, student allowance or a benefit
- the number of hours you work each week.

*Partner means your civil union or de facto partner

You also have to meet residency requirements to be eligible for working for families tax credits.

The four payment types are:

Family tax credit

This is the most widely received payment and is paid regardless of your source of income. The amount you receive depends on how much you earn, the number of children you have, their ages and any shared care arrangements.

In-work tax credit

This payment is for families who normally work a minimum number of hours each week, either:

- a two-parent family where one or both parents between them normally work 30 hours or more a week, or
- a single parent normally working 20 hours or more a week.

Provided the working hours condition is met, in-work tax credit is also available when parents are self-employed, receiving NZ Super or a veteran's pension. It's not available to families receiving an income-tested benefit or student allowance.

If you and/or your partner would normally work the required hours, but are currently receiving accident compensation, you may still qualify for in-work tax credit if your injury happened after 31 December 2005.

Minimum family tax credit

This payment ensures a minimum family income after tax. To get this payment at least one parent must be working for salary or wages. Two-parent families need to work at least 30 hours a week between them and single parents need to work at least 20 hours a week.

If you and/or your spouse or partner would normally work the required weekly hours but are injured and are paid accident compensation instead, you can still qualify for minimum family tax credit.

Parental tax credit

This payment helps with the costs of a new baby for the first eight weeks after it arrives. You can receive up to \$1,200 (in total) depending on your family income. How much you get also depends on the type of income you received in the first eight weeks after your baby arrived.

For more information on working for families tax credits go to www.ird.govt.nz/wff-tax-credits to:

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

You can also request an information pack by calling INFOexpress—see page 26.

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 8 am to 8 pm weekdays and from 9 am to 1 pm Saturdays.

Services you may need

Forms and publications

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

Conversion of overseas income to New Zealand currency (IR 270)

First-time employer's guide (IR 333)

Gift duty (IR 194)

GST – do you need to register? (IR 365)

GST guide (IR 375)

Helping you to understand child support (IR 100)

IRD number application – individual (IR 595)

IRD number application – non-individual (IR 596)

New Zealand tax residence (IR 292)

Provisional tax (IR 289)

Rental income (IR 264)

Resident withholding tax (RWT) on dividends (IR 284)

Resident withholding tax (RWT) on interest – payer's guide (IR 283)

Self-employed or an employee? (IR 336)

Smart business (IR 320)

Smart business quick reference summary sheets:

- *Employer obligations (IR 322)*
- *Record keeping (IR 323)*
- *Goods and services tax (GST) (IR 324)*
- *Income tax (IR 325)*

Tax code declaration (IR 330)

Taxpayer obligations, interest and penalties (IR 240)

Trusts' and estates' income tax rules (IR 288)

Visitor's tax guide (IR 294)

Working and raising a family? (IR 201)

Working for Families Tax Credits registration pack (IR 200)

INFOexpress

INFOexpress is our automated phone service. You can order stationery (forms and guides) and request personal tax summaries using our natural language speech recognition system. This lets you use your voice instead of keying in numbers on the phone keypad. For all other services you'll need to use a touch tone phone and key in numbers for options.

Remember to have your IRD number with you when you call.

It's also helpful if you know the number or name of any forms or booklets you're ordering. For personal information, such as account balances, you'll also need an INFOexpress personal identification number (PIN). You can get a PIN by calling 0800 257 777 and following the step-by-step instructions.

You can call INFOexpress for the following services between 6 am and 12 midnight, seven days a week:

- Forms and guides (speech recognition) 0800 257 773
- Request a personal tax summary (speech recognition) 0800 257 444
- Request a taxpack 0800 257 772
- Request a summary of earnings 0800 257 778
- Information on interest-free student loans 0800 466 468
- All other services (eg work out working for families tax credits entitlement, get account balances, order statements, calculate your end-of-year tax and tax credit entitlements). 0800 257 777

Other contact numbers

If you have any queries, call us on the numbers below from 8 am to 8 pm Monday to Friday, and 9 am to 1 pm on Saturdays.

Personal tax enquiries (individuals who are not in business)

General tax enquiries	0800 227 774
Working for families tax credits	0800 227 773

Business enquiries (including individuals owning rental properties)

General business tax enquiries	0800 377 774
Employers	0800 377 772
GST	0800 377 776

Remember to have your IRD number handy.

Free calling does not apply to cellular or international calls.

Customer service quality monitoring

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all phone calls answered in, and made by, our permanent call centres. For further information about our call recording policy and how you can access your recorded information, please go to www.ird.govt.nz or call us on 0800 227 774 or 0800 377 774 (if you or your partner are in business).

You can nominate someone to act on your behalf

We can't discuss your Inland Revenue business with anyone except you. However, you can nominate someone else to take care of it and have access to your records.

You can also have them receive your statements, refunds and other correspondence—but remember you'll still have overall responsibility for meeting your obligations, including filing returns and making payments by the due date.

For more information or to nominate someone to act on your behalf, you can:

- complete an *Elect someone to act on your behalf (IR 597)* form
- call us on 0800 227 774.

Note: Remember to have your IRD number handy.

You'll need these details to nominate someone to act on your behalf:

- the full name of the nominated person and their IRD number (if you have it)
- the tax types the nominated person is to have authority to act on
- how long you want the nominated person to act for you.

Privacy

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with the Ministry of Social Development, Ministry of Justice, Department of Labour, Ministry of Education, New Zealand Customs Service, Accident Compensation Corporation or their contracted agencies. Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

If you have a complaint about our service

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

If you have a complaint, the quickest and easiest way to resolve it is usually with the staff member you've been dealing with. If you're not satisfied, ask to speak to their manager.

If you're still not satisfied, we have a Complaints Management Service that can take a fresh look at your complaint. You can go to www.ird.govt.nz, call us on 0800 274 138 between 8 am and 5 pm weekdays, or put your complaint in writing and send it to:

Complaints Management Service
Inland Revenue
PO Box 1072
Wellington 6140

If you disagree with how your tax has been assessed, you may need to follow a formal disputes process. For more information, read our factsheet *If you disagree with an assessment (IR 778)*.