



Inland Revenue
Te Tari Taake

IR 9GU
March 2015

Clubs or societies return guide 2015

Read this guide to help you fill in your IR 9 return.

Complete and send us your IR 9 return by 7 July 2015, unless you have an extension of time to file—see page 4.



www.ird.govt.nz

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How to get our forms and guides

You can view copies of all our forms and guides by going to **www.ird.govt.nz** and selecting “Forms and guides”. You can also order copies by calling 0800 257 773.

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

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Introduction

The questions in this guide follow the same numbering as in your return.

If you need more help after you've read this guide, these guides provide detailed information:

- *Charitable organisations (IR 255)*
- *Education centres (IR 253)*
- *Provisional tax (IR 289)*.

Who has to file a return?

All New Zealand clubs and societies must file a tax return each year unless they derive only exempt income.

If your organisation has a certificate of exemption from RWT (resident withholding tax) on interest and dividends this doesn't mean your income is exempt income. Call us on 0800 377 774 if you're not sure whether your club or society is required to file a tax return.

If we've sent you a taxpack but your organisation is tax exempt, call us on 0800 377 774 so we can update our records.

If your club or society's income is not exempt but the organisation did not have income that was liable for income tax during the tax year from 1 April 2014 to 31 March 2015, please just fill in:

- page 1 of the return, and
- the declaration on page 4.

All other organisations must complete all parts of the return.

Return due date

If the club or society has a 31 March balance date, you have until 7 July 2015 to send in the return (unless you have been granted an extension of time). If you have a balance date other than 31 March the return date may be different. Call us on 0800 377 774 if you're not sure.

If the club or society is the client of an agent, you may have until 31 March 2016 to file. Contact your agent for more information.

Questions

Question 2 Club or society's name

If the club or society has changed its name since the last time a return was filed, please provide proof of the name change details so we can update our records.

Question 3 Postal address

If you have a new postal address, write the details at Question 3. If your new postal address is a PO Box number, please show your box lobby, if you have one. If you're unsure of your box lobby please contact New Zealand Post.

Leave this address panel blank if the club or society uses its agent's postal address. The agent will let us know of any change of address when updating their client list.

Question 6 Bank account number

Bank account number

The fastest and safest way to get any refund is to have it direct credited to your club or society's New Zealand bank account or other deposit account eg, a building society account. If your club or society's bank account number isn't preprinted on the return form, please include it at Question 6.

If your suffix has only two numbers, enter them in the first two squares of the suffix box.

Question 8 Incorporation

An organisation can be incorporated under New Zealand legislation, such as the Incorporated Societies Act 1908, Companies Act 1993 or the Charitable Trusts Act 1957, or it may be incorporated under foreign legislation.

Make sure you complete this box as different tax rates apply for incorporated societies. See page 13 of this guide.

Question 9 Has the club or society ceased?

If the club or society has ceased, include a set of accounts (if accounts are required) to the date the organisation ceased.

If the organisation is registered for GST, or as an employer, you will need to complete a *Business cessation (IR 315)* form to finalise your records.

Question 10 Friendly societies

An organisation is a friendly society if it's registered under the Friendly Societies and Credit Unions Act 1982.

The net income to be shown in Box 10 is income from business transactions with people who aren't members of the society, less all allowable expenses related to deriving the taxable income from non-members.

Any interest from investments that a friendly society earns is exempt income, providing it's not part of the income from a business the society runs.

Where taxable activities cover both members and non-members, the income and expenses must be apportioned to calculate the taxable portion.

Print the net profit from the business carried on with non-members in Box 10. If the figure is a loss, put a minus sign in the last box.

Question 11 Exempt income

The income of some types of club or society is exempt unless the funds can be used for the private benefit of any of the organisation's members. A list of these organisations is on the return.

Question 12 All other clubs and societies

A club or society's taxable income is based on its net profit or loss from revenue sources only, including:

- interest, dividends and rents
- taxable Māori authority distributions (see page 8)
- sponsorship and admission fees
- advertising revenue from club journals, magazines or other printed material.

Any membership subscriptions or levies are not income for tax purposes.

Certain transactions the club or society does with its members may be liable for income tax. This includes the purchase of trading stock and the supply of services. Deduct any costs incurred in earning income from taxable sources when you calculate the club or societies taxable income.

Types of income for organisations – Q11 and Q12

Interest and dividends

Show any net interest received in Box 11 or 12, and any dividends in Box 11A or 12A. This includes interest paid by Inland Revenue.

Interest on broken term deposits

If you have broken a term deposit during the year, there may be “negative interest” to account for. This is interest repaid on a term deposit. This may reduce the amount of interest to declare on the tax return.

If the term deposit was broken in full, or it was business-related, deduct the negative interest from the gross interest shown on the RWT withholding certificate (IR 15 or equivalent statement).

Deduct the allowable negative interest component using the worksheet on page 8 before entering the gross amount at Question 11 or 12 of the return. In all other cases, the negative interest is deductible in a later return when the term deposit matures.

Worksheet

Copy your gross interest from your RWT withholding certificate to Box 1.

1 ▶ \$:

Print any negative interest you have paid in Box 2.

2 ▶ \$:

Subtract Box 2 from Box 1 and print the answer in Box 3. Copy this amount to Question 11 or 12 of your tax return.

3 ▶ \$:

Interest paid or charged by Inland Revenue

Include any interest paid by Inland Revenue as income, or if you paid interest to Inland Revenue for late payment of tax, it is allowed as a deduction in the tax year the interest is received or paid. If your overall interest is also a negative amount, put a minus sign in the last box.

Taxable Māori authority distributions

Māori authorities can make various types of distributions. You're only required to declare taxable Māori authority distributions made from gross income that Māori authorities earned during the 2004–05 income year or subsequent income years.

Fill in Box 11B or 12B if you received any taxable Māori authority distributions between 1 April 2014 and 31 March 2015. The Māori authority that paid you the distribution sends you a Māori authority distribution statement.

Credits attached to distributions

The Māori authority may attach a credit to the distribution it makes to members. This credit will be classified as a "Māori authority credit" and is part of the tax the Māori authority has already paid on its profits so the distributions are not taxed twice.

What to show in your return

Your Māori authority distribution statement shows:

- the amount of the distribution made to you, including what portion is taxable and what portion is non-taxable
- the amount of Māori authority credit.

These amounts, not including any non-taxable distribution, will need to be transferred to the following boxes:

- taxable Māori authority distributions should be shown in either Box 11B or 12B
- Māori authority credits should be shown in “other tax credits” Box 18I.

Example

A Māori authority makes a pre-tax profit of \$10,000. They pay tax of \$1,750 on this profit (Māori authority tax rate of 17.5%) and distribute the entire profit to their 10 members, so each member will receive \$825 as a cash distribution and \$175 of Māori authority credits.

Each member of the authority liable to file an IR 9 return would show the following information:

Box 11B or 12B – \$1,000 (made up of \$825 + \$175)

Box 18I – \$175

Non-taxable distributions

Any other distributions received from a Māori authority, which are not taxable in the hands of a Māori authority member don't need to be included in the IR 9 return. These amounts are classed as non-taxable distributions and can't have credits attached.

Other income

Print the net profit in Box 11C or 12C. The net profit is the gross income less expenses related to earning the income.

Overseas income

You can convert all overseas income and tax credits to New Zealand dollars by:

- using the rates table available on www.ird.govt.nz (search keywords: overseas currencies)
- using the mid-month rates in our leaflet *Conversion of overseas income to New Zealand currency (IR 270)*
- contacting the overseas section of a trading bank and asking for the exchange rate for the day you received your overseas income.

Australian dividends from non-foreign investment fund investments

If you hold shares in an Australian company which has elected to maintain a New Zealand imputation account, you may see a “New Zealand imputation credit” on your dividend statement. It’s possible for dividends to be paid with these credits attached. Show any Australian dividend income at Box 11A or 12A. Claim the New Zealand imputation credits in the dividend imputation credits box at Question 18C and include overseas tax credits at Question 18A.

This **does not** mean Australian imputed or franking credits can now be claimed. Inland Revenue approval may be required for an exemption from income tax.

Foreign-sourced dividends

Under the new foreign investment fund (FIF) rules, dividends received from overseas companies may no longer be separately taxable. Generally, clubs or societies would use the new default FIF income calculation method, called the fair dividend rate (FDR), which does not tax dividends separately. However, the foreign tax deducted from the dividend can be claimed as a credit against the tax payable on the calculated FIF income. To learn more about FIF rules go to www.ird.govt.nz/toii/fif/

Foreign rights

If you're calculating controlled foreign company (CFC) or FIF income you may be required to complete an additional disclosure form for that investment.

The types of foreign investment that may not require an additional disclosure are investments in countries New Zealand has a double tax agreement with as at 31 March 2014, which have used the comparative value (CV) or FDR method.

If you need assistance making a CFC disclosure please call 0800 377 774 to get the appropriate disclosure form.

Full details of the disclosure requirements are available in our *Tax Information Bulletins (TIBs)*. The disclosure forms are available from **www.ird.govt.nz**

Portfolio investment entities (PIEs) and attributed PIE income/loss

Certain PIEs attribute their net income/loss, and tax credits they derive, across their investors. Clubs or societies that are investors include the attributed income or loss in their tax return.

Each year, the PIE is required to provide an investor statement setting out the details of the income/loss attributed to the investor for the year. The statement also shows the various types of tax credits associated with the income attributed. These tax credits are subject to the tax credit limits calculated in relation to the tax on the attributed PIE income.

The attributed PIE income/loss is included in the club or society's return for the period that includes the end of the PIE's income year. Generally, PIEs will have a 31 March balance date.

The amount of income derived by the club or society as a distribution by a PIE is excluded income, other than fully imputed dividends from a PIE that is a listed company.

Box 12E Income deduction for non-profit bodies

A non-profit body can claim a deduction of up to \$1,000. This deduction is the smaller of:

- the amount at Box 12D, or
- \$1,000.

If the organisation's income is less than \$1,000 before the tax credit, it will have no taxable income.

This deduction is not available to organisations covered by Questions 10 and 11.

If your organisation has an exemption from RWT as a non-profit body, it does not necessarily mean it has non-profit status and is exempt for income tax purposes.

Question 14 Donations

The following societies can claim a deduction for donations made to organisations with "donee organisation" status:

- friendly societies
- building societies
- societies that have been registered under the Incorporated Societies Act 1908, or the Industrial and Provident Societies Act 1908.

You can view the list of donee organisations at www.ird.govt.nz

Note

State-funded tertiary education institutions, state schools and state-integrated schools don't have to be approved to have donee organisation status.

The deduction for donations can't be more than the society's income after expenses (before the donation deduction is taken into account).

Calculate the society's donation deduction.

- If the amount in Box 13 is a loss, print nil in Box 14.
- If the donations made by the society exceed the amount in Box 13, copy the amount in Box 13 to Box 14.
- If the donations made by the society do not exceed the amount in Box 13, print the donations in Box 14.

Question 18 Tax calculation

Incorporated bodies:

- are taxed at 28 cents in the dollar, and
- may be provisional tax payers, and so may have to make provisional tax payments—see page 18.

Unincorporated bodies:

- are assessed at individual tax rates but are not entitled to tax credits, and
- may be provisional tax payers, so may have to make provisional tax payments—see page 18.

If your organisation is an unincorporated body, calculate the tax on its taxable income using these rates.

Income thresholds	Income tax rates for the 2015 income year
\$0 – \$14,000	10.5%
\$14,001 – \$48,000	17.5%
\$48,001 – \$70,000	30.0%
\$70,001 +	33.0%

Claim any tax deducted from income paid to the organisation in Box 18A, 18C, 18G or 18I as appropriate.

Box 18D Excess imputation credits brought forward

If your organisation is unincorporated and had unused imputation credits in the 2014 return, they were unable to be refunded and must be brought forward and claimed against this year's tax payable. You can find the amount of excess imputation credits to be brought forward to 2015 in the "Loss/excess imputation credits carried forward" letter we sent you after your 2014 year.

Print the amount in Box 18D of your return. Add up your total imputation credits from Boxes 18C and 18D and print the total in Box 18E.

Box 18E Imputation credits

If the imputation credits at Box 18E are greater than the amount in Box 18B, the difference can't be refunded.

If the organisation is an incorporated body, the excess imputation credits must be converted to a loss and carried forward. To do this, divide the difference between Boxes 18B and 18E by 0.28. We'll send you a letter confirming the amount of net loss carried forward to the 2016 return.

If the organisation is an unincorporated body, the difference between Boxes 18B and 18E must be carried forward to the 2016 return and credited against the tax liability. We'll send you a letter confirming the amount of excess imputation credits carried forward.

Question 19 Refunds and/or transfers

If you're entitled to a refund you can:

- transfer it to arrears that are being paid off
- transfer all or part of it to your 2016 provisional tax
- have any balance direct credited to your club or society's bank account or other deposit account eg, a building society account shown at Question 6.

If you've made payments towards your 2016 provisional tax and, after completing this return, find you have less or no provisional tax to pay, the overpayment can be included in the amount we refund or transfer. Print the overpaid amount in Box 19A.

Direct credit

See page 5 for more information on how to have your refund direct credited to your bank account.

Refunds of less than \$5

If your refund is less than \$5 it will be carried forward to your next tax assessment. We'll offset it against any amount you may owe us or add it to any refund. If you don't want it carried forward, please call us.

Transfers

If you'd like your refund ("the credit") transferred to another account or to arrears you're paying off by an instalment arrangement, you'll need to tell us what date you'd like it transferred. The date you choose depends on what tax has been overpaid and whose account you want the credit transferred to.

If the transfer is to arrears being paid off through an instalment arrangement, you'll need to include a note with your return authorising the transfer. Please state clearly:

- that the transfer is to arrears currently under an instalment arrangement
- the name and IRD number of the taxpayer the transfer should be made to
- whether the taxpayer is an "associated taxpayer"
- the tax type and period
- the date you'd like the transfer to take place.

Associated taxpayers

When transferring overpaid tax, associated taxpayers are:

- a company you're a shareholder-employee in
- a partner in the same partnership
- a trustee of a family trust you're a beneficiary of.

You can ask for your credit to be transferred at any date as long as it's not before the relevant date shown below.

Future transfer dates

If you'd like your credit transferred at a date in the future, attach a note to the front of your return with details of:

- the amount you want transferred
- the account you want it transferred to, and if it's the account of an associated taxpayer
- the date you'd like it transferred.

If you don't tell us the date you'd like your credit transferred, we'll transfer it at a date we think gives you the greatest advantage. Contact us if you'd like to change the transfer date and tell us if this transfer is to cover a debt.

Requesting transfers on the return form

Fill out the boxes on page 3 of your return if you'd like to transfer a credit to another account.

Transfer date

For credit transferred to your account or an associated person's account:

- If the credit is from excess tax deducted (eg, PAYE deducted) it's the day after your balance date (or 1 April if your balance date is before 31 March).
- If the credit is from overpaid provisional tax it's the day you overpaid it.

For credit transferred to a non-associated person's account, it's the later of the day you requested the transfer, or the day after you file your return.

Contact us if you'd like to change the transfer date. Include the account details you want the credit to be transferred to. If it's going to another person, tell us the transfer date.

Question 20 Initial provisional tax liability

An organisation has an initial provisional tax liability for a tax year if it:

- starts to derive income from a taxable activity in the tax year, and
- had not derived income from a taxable activity within the preceding four years, and
- had a residual income tax of more than \$2,500 for the tax year.

Generally, organisations aren't liable to pay provisional tax in their first year of operation. If you meet the criteria to have an initial provisional tax liability you may have to pay interest. The interest cost may be reduced by making voluntary provisional tax payments. Print the date the organisation started to derive income from taxable activity in Box 20.

Interest rules for an initial provisional tax liability

Special rules apply when interest may be charged if your club or society has an initial provisional tax liability. It may be charged interest from the first, second or third instalment date, which is determined by the business start date. For most organisations with a balance date of 31 March, the start date for interest will be:

- 29 August, if the taxable activity started before 30 July of the same year
- 16 January, if the taxable activity started between 30 July and 16 December of the previous year
- 8 May, if the taxable activity started on or after 17 December of the previous year.

For organisations with a balance date of 31 March, and registered for six-monthly GST filing, the start date for interest will be:

- 29 October, if the taxable activity started before 30 September of the same year
- 8 May, if the taxable activity started on or after 30 September of the previous year.

If the organisation has a balance date other than 31 March, the provisional tax payment dates will generally be the 28th day of the 5th, 9th and 13th months following the balance date.

There are special rules about how interest is calculated when a club or society has an initial provisional tax liability and has changed its balance date.

For further information please refer to our *Tax Information Bulletin (TIB)* Vol 9, No 12 (November 1997).

Question 21 2016 provisional tax

2016 provisional tax is charged for income the organisation will earn in the 2016 income year. It's payable in instalments. If the organisation's 2015 residual income tax (RIT) is:

- \$2,500 or less, it doesn't have to pay provisional tax, but it can make voluntary payments
- more than \$2,500 but expected to be \$2,500 or less for 2016, it may estimate 2016 provisional tax at nil
- more than \$2,500 and expected to be more than \$2,500 for 2016, it must pay 2016 provisional tax using one of the payment options.

If you anticipate your RIT will exceed \$2,500 for the 2016 year, read the notes on interest—see page 21. You may be liable for interest from your first provisional tax instalment date.

All clubs or societies may choose one of the following three options to work out their provisional tax:

Standard option

If you use this option, write **S** in Box 21 of the return and the amount of 2016 provisional tax in Box 21A.

- For unincorporated organisations, 2016 provisional tax is the 2015 RIT plus 5%.

If the 2015 return hasn't been filed by the due dates for the first or second instalment of 2016 provisional tax, the 2016 provisional tax is the 2014 RIT plus 10%.

- For incorporated organisations, 2016 provisional tax is the 2015 RIT plus 5%.

If the 2015 return hasn't been filed by the due dates for the first or second instalment of 2016 provisional tax, the 2016 provisional tax is the 2014 RIT plus 10%.

Estimation option

An organisation can estimate its 2016 provisional tax as many times as it wants to up to its final instalment date. If the 2016 RIT is expected to be lower than its 2015 RIT, estimating may stop it from paying more provisional tax than it has to.

If the organisation estimates its provisional tax, write **E** in Box 21 on the return and the amount of 2016 provisional tax in Box 21A.

Note

An estimate must be "fair and reasonable" at each instalment it applies to if you use the estimation option. Read the notes on the not taking reasonable care penalty and interest on page 21.

Remember, when making your estimate, that incorporated and unincorporated bodies have different tax rates.

Incorporated bodies use the tax rate of 28% from 1 April 2011 (previously this was 30%). For unincorporated bodies, see the tax rates on page 13.

Ratio option

Note

If you're using the ratio option and select **E** at Box 21, you're electing to stop using this option.

If the club or society is GST registered, you may qualify to use the ratio option to calculate your provisional tax.

Only enter **R** at Box 21 if you've already elected to use the ratio option. You must apply in writing to use the ratio option before the beginning of the income year you want to use it in.

If you've already elected to use the ratio option and want to continue using it, enter **R** at Box 21.

You'll find more information about the ratio option in our guide *Provisional tax (IR 289)*.

Not taking reasonable care penalty

When you estimate the organisation's 2016 provisional tax, your estimate must be fair and reasonable. If the 2016 RIT is greater than the provisional tax paid, the organisation may be liable for a not taking reasonable care penalty of 20% of the underpaid provisional tax.

Interest

Generally, if the organisation has paid too much provisional tax, we pay interest, or if it hasn't paid enough provisional tax, we charge interest.

Interest the organisation pays is tax deductible, while interest we pay is taxable income.

For more information about interest and penalties, read our guide *Penalties and interest (IR 240)*.

Election to be a provisional tax payer

A club or society is a provisional tax payer for the 2015 year if its RIT for that year is more than \$2,500. If the 2015 RIT is \$2,500 or less, but the club or society paid provisional tax for the year, it may elect to be a provisional tax payer for 2015. This may affect the interest the organisation may be entitled to for 2015.

To elect to be a provisional tax payer for the 2015 year, attach a note to the front of the 2015 return.

Change in balance date

There are special rules about when provisional tax is due and how interest is calculated if there has been a change in balance date. You'll find more information about these rules in our guide *Provisional tax (IR 289)*.

Tax pooling

Tax pooling allows provisional tax payers to pool provisional tax payments, offsetting underpayments by overpayments within the same pool, reducing possible exposure to late payment penalties and use-of-money interest. The pooling arrangement is made through a commercial intermediary, who arranges for participating taxpayers to be charged or compensated for the offset.

For more information about tax pooling, including a list of intermediaries, go to www.ird.govt.nz

Payment dates

2016 provisional tax

Generally, a club or society with a 31 March balance date pays provisional tax by the following due dates:

- First instalment 28 August 2015
- Second instalment 15 January 2016
- Third instalment 7 May 2016

A club or society with a balance date other than 31 March pays provisional tax on the 28th day of the 5th, 9th and 13th months after the balance date. There are two exceptions:

- An instalment due on 28 December will be due on 15 January
- An instalment due on 28 April will be due on 7 May.

These dates will alter if:

- the club or society is registered for GST and the GST is filed six-monthly, or
- provisional tax is paid through the ratio option.

If one of these situations applies to you, please read our guide *Provisional tax (IR 289)*.

2015 end-of-year income tax

Clubs or societies with an agent and an extension of time may have until 7 April 2016 to pay their tax. If you think this applies, contact your agent for more information.

Otherwise, a club or society with a balance date between 1 March and 30 September must pay its end-of-year income tax and any interest by 7 February 2016.

A club or society with a balance date between 1 October and 28 February must pay its end-of-year income tax by the seventh day of the month before the following year's balance date.

How to make payments

You can make payments:

- electronically
- by credit or debit card
- by posting a cheque
- by using the drop box at Inland Revenue offices.

Electronic payments are made through your bank by:

- online banking
- automatic payment
- direct credit.

When making electronic payments, include:

- your IRD number
- a tax type code
- the period the payment relates to.

For full details on payment options go to **www.ird.govt.nz** (keywords: making payments) or read our guide *Making payments (IR 584)*.

Paying online by credit or debit card

You can also make all your online payments by credit or debit card. Westpac New Zealand charges a 1.42% convenience fee for each transaction. You won't have to pay this fee if you're making payments from overseas for a student loan or non-custodial child support.

Late payment

We will charge you interest if you don't make your tax payment by the due date. We may also charge you a late payment penalty if you miss a payment. If you have a good payment history with us we may contact you before we do this.

If your tax remains unpaid, we'll charge an initial 1% late payment penalty on the day after the due date. We'll charge a further 4% penalty if there's still an amount of unpaid tax (including penalties) seven days after the due date.

Every month the amount owing remains unpaid after the due date we'll charge a further 1% incremental penalty. Interest and late payment penalties are not charged on outstanding amounts of \$100 or less.

For information about child support penalties, please go to our website or call 0800 221 221.

Arrangements

If you're unable to pay your tax by the due date, please call us. We'll look at your payment options, which may include an instalment arrangement, depending on your circumstances. Arrangements can be agreed on, before or after the due date for payment. There are greater reductions in the penalties charged if the arrangement is made before the due date. You can send us an instalment arrangement proposal online. Go to **www.ird.govt.nz** (keyword: arrangement).

Self-assessment by taxpayers

Taxpayers have to assess their own liability as part of their return filing obligations. We may amend your assessment if a correction is required.

If you dispute our assessment please read our factsheet *If you disagree with an assessment (IR 778)*. The four-month period for you to issue a notice of proposed adjustment (NOPA) to your self-assessment will start on the date Inland Revenue receives your return.

Services you may need

0800 self-service numbers

This service is available seven days a week (any time, except between 5 am and 6 am) for a range of self-service options. Remember to have your IRD number with you when you call.

For access to individuals' personal information, such as account balances, you'll need to be enrolled for voice ID or have a personal identification number (PIN). You can enrol for voice ID by calling 0800 257 843 and reset an existing PIN by calling 0800 257 777.

Order publications and taxpacks	0800 257 773
Request a summary of earnings	0800 257 778
Request a personal tax summary	0800 257 444
Confirm a personal tax summary	0800 257 771
All other services	0800 257 777

When you call our self-service numbers, we'll ask you to say why you're calling. Our speech recognition system will then direct you to a self-service line where you can get the information you want. If you need to talk to us, your call will go direct to an advisor who has the specific information to help you.

Need to talk to us?

You can call us on these numbers:

General tax, tax credits and refunds	0800 227 774
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue returns and payments	0800 377 771

We're here to take your call between 8 am and 8 pm Monday to Friday and Saturday between 9 am and 1 pm (excluding child support calls). If you have an IRD number, remember to have it with you when you call.

For more information go to www.ird.govt.nz/contact-us/

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

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

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to **www.ird.govt.nz** (keyword: 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. You can call the staff member you've been dealing with or, if you're not satisfied, ask to speak with their team leader/manager. If your complaint is still unresolved you can contact our Complaints Management Service. For more information go to **www.ird.govt.nz** (keyword: complaints) or call us on 0800 274 138 between 8 am and 5 pm weekdays.

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

