Inland Revenue
Te Tari Taake

IR1202
December 2017

Māori authority tax rules

This design is an interpretation of the Mangopare pattern and represents partnership

Contents

Who is this guide for? **3**

The Māori authority credit system **3**

What is a Māori authority credit? 3

How the credit system works 3

Record keeping in the Māori authority credit account (MACA) 4

Who must keep a MACA 4

Period covered by the MACA 4

Transactions recorded in the MACA 4

Attaching Māori authority credits to distributions 6

Special transitional rules 7

Making distributions to Māori authority members **9**

Types of distributions 9

Taxable and non-taxable distributions 9

Filing end-of-year returns **10**

What you must provide to us 10

What to include on the IR8J 10

Māori authority distribution statement 10

Members' distribution statement 10

Paying further income tax 11

Penalties that may apply **11**

Overdue further income tax 11

Late payment penalty 11

If you receive income from a Māori authority **11**

Services you may need **12**

myIR 12

www.ird.govt.nz 12

How to get our forms and guides 12

Follow us on Twitter 12

Language Line 12

Need to speak with us 13

Supporting businesses in our community 13

0800 self-service numbers 13

Privacy 13

If you have a complaint about our service 14

Useful publications 14

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

Who is this guide for?

This guide is for people who administer the accounts for a Māori authority.

Like all other taxpayers, Māori authorities have general tax requirements and are required to maintain records about their business and non-business activities for seven years.

There are also some special tax rules that apply to Māori authorities. These relate to:

- record keeping in a special account called the Māori authority credit account (MACA)
- attaching credits to distributions.

These are covered in more detail in this guide.

If you have elected to be a Māori authority, you must follow these rules. You can opt out at any time but must let us know. For more information see *Becoming a Māori authority (IR487)*.

The Māori authority credit system

Like all other taxpayers, Māori authorities are required to maintain records about their business and non-business activities for 7 years. You can find out more about record keeping and tax requirements at **www.ird.govt.nz** (keywords: accounting for tax) or download our *Smart business (IR320)* guide.

What is a Māori authority credit?

Māori authorities can choose to attach credits to the distributions they pay out to their members for the income tax already paid by the authority, so profits aren't taxed twice.

The amount attached is called a **Māori authority credit**.

How the credit system works

The credit system applies to all income tax. The following example shows how it works.

Example	
Tax on Māori authority	
Māori authority profit	**$1,000**
Tax at 17.5%	**$ 175**
After-tax profit	**$ 825**
Distribution paid to members	**$ 825**
Retained earnings	**Nil**
Tax on member	
Distribution received	**$ 825**
Māori authority credit	**$ 175**
Taxable amount	**$1,000**
Tax at (say) 17.5%	**$ 175**
Less Māori authority credit	**$ 175**
Tax payable by member	**Nil**
Result for member	
Cash distribution received	**$ 825**
Less tax payable	**Nil**
Net distribution after tax	**$ 825**

Record keeping in the Māori authority credit account (MACA)

The MACA records:

- how much income tax a Māori authority has paid on its income
- Māori authority tax credits available for allocation with distributions.

It has:

- an opening balance
- credit and debit entries
- a closing balance.

Who must keep a MACA?

All Māori authorities must set up a MACA except:

- those whose rules don't allow it to distribute its income or property to members, or
- those that only derive exempt income, not including certain dividends, within a wholly owned group.

Period covered by the MACA

A MACA covers the period from 1 April in one year to 31 March in the following year, regardless of an authority's balance date. This period is called the MACA year or imputation year. An authority with a balance date other than 31 March can't line up its MACA year with its accounting year.

You have to maintain these records for 7 years.

Transactions recorded in the MACA

Opening balance

The opening balance of the MACA (which may be either a debit or credit) is the same as the closing balance of the preceding MACA year.

When a Māori authority enters the Māori authority rules they will have a nil opening balance. They will need to record credit and debit entries in the MACA.

Credit entries

These entries increase the credits available for distribution to members. They are recorded in dollar amounts.

1. New Zealand income tax paid during the tax year to meet a provisional tax obligation or to satisfy an income tax liability. There are exceptions for income tax paid in the following circumstances:
   - any income tax that would have been payable had the MACA year ended on the day immediately before the day the Māori authority became a Māori authority
   - income tax paid by using credits the Māori authority already holds in its MACA that it has received from income from another Māori authority
   - a payment of "further income tax" credited against any income tax or provisional tax that happens after the payment of the further income tax
   - an allocation of any overpayment of provisional tax by a Māori authority.
2. Further income tax the Māori authority paid to reduce the previous year's closing debit balance. For more information, see page 5.
3. Māori authority credits attached to distributions received from other Māori authorities.
4. Imputation credits attached to a dividend that is paid to the Māori authority.
5. FDP (foreign dividend payment) credits attached to dividends received by Māori authorities that don't have an FDP account.
6. An adjustment, which has subsequently been overturned, to offset a previous debit that has arisen from a determination that the credits are subject to an arrangement to obtain a tax advantage.
7. RWT deducted from income that the Māori authority receives.

In most cases, credit entries occur in the MACA on the date the transaction that caused them takes place - the date of payment. This happens regardless of the period it relates to.

Debit entries

These entries reduce the amount of credit available for distribution to members. Like credits, they're also recorded in dollar amounts.

1. Māori authority credits attached to the distributions paid by the Māori authority to its members.
2. The amount of any overpaid provisional tax allocated by the Māori authority to satisfy any provisional tax of another wholly owned Māori authority.
3. Income tax refunds received during the income year except where the refund:
   - is for income tax related to an income year where the Māori authority didn't maintain a MACA
   - relates to a part of a year in which the Māori authority didn't operate a MACA.
4. An "allocation debit" entry when the Māori authority credit ratio of any subsequent Māori authority taxable distribution differs from that of the "benchmark" distribution and a "ratio change declaration" hasn't been made. For more information, see below.
5. Refund of FDP paid to the Māori authority where the Māori authority isn't a "foreign dividend account" company.
6. Adjustments when a change of shareholding of more than 34% has taken place. For more information see page 6.
7. Any overpaid income tax applied by Inland Revenue for tax liabilities other than income tax or provisional tax instalments.
8. An apportionment of income tax for the number of days the organisation was a recognised Māori authority.
9. An amount equal to the credit balance immediately before a Māori authority ceases to be a Māori authority.
10. Adjustments made when we consider an arrangement has been made to obtain a tax advantage.
11. Adjustments made to eliminate any unused credit balance affected by the loss of continuity if membership of the authority.

In most cases, a debit entry appears in the MACA on the date of the transaction.

Closing balance

This is the result of taking the opening balance and adding the credit entries then deducting the debit entries.

If the closing balance is a credit, the Māori authority has tax credits that it can use next year such as attaching the credit to a distribution. If the closing balance is a debit, the authority has allocated more tax than it has paid. A payment of further income tax is required to be made by 20 June to clear the debit balance. A 10% Māori authority distribution penalty tax is also payable.

Benchmark distribution

A distribution is a transfer of value (such as a payment of interest, principal or dividend) from the Māori authority to its members. The first taxable Māori authority distribution made by a Māori authority in any tax year is called the benchmark distribution. This sets the ratio between the credits and dividends for the rest of the tax year. If there are changes to the benchmark ratio of subsequent dividends, the *Ratio change declaration (IR407)* form must be completed. See 'Ratio change declaration' below. For examples of different types of distributions, see page 9.

Māori authority credit ratio

This credit ratio is calculated using the following formula:

$$\frac{\text{Māori authority credit}}{\text{net distribution}}$$

where:

Māori authority credit	is the amount of the Māori authority credit attached to the distribution and, if a Māori authority credit isn't attached, that amount is zero.
Net distribution	is the amount of the distribution by the Māori authority, not including any Māori authority credit.

The ratio of Māori authority credits attached to the benchmark distribution will generally determine the ratio that all other distributions in that MACA year must take. If a Māori authority tries to distribute Māori authority credits at a higher ratio to the one set by its benchmark distribution, it will have to pay an "allocation debit" penalty, unless it declares the ratio change.

Ratio change declaration

To declare the change, complete a *Ratio change declaration (IR407)* form.

> ***Note***
>
> **If a MACA goes into debit throughout the year it must pay any debit balance that exists at 31 March on or before the following 20 June.**

Attaching Māori authority credits to distributions

A Māori authority may choose whether to attach credits to the distributions it pays to its members. However, if it chooses to do so it must follow certain rules.

Māori authority tax rate and maximum ratio

The Māori authority tax rate is 17.5%. Māori authorities are free to decide whether to attach a Māori authority credit to distributions they pay, but there is a maximum ratio of credit to distributions that can be allocated. If this ratio is exceeded, the Māori authority would effectively be passing on more credits to its members than tax it has paid on the profits from which those distributions were paid.

Example

Māori authority profit	**$100.00**
Tax @ 17.5%	**$ 17.50**
Tax paid profit	**$ 82.50**

The Māori authority has paid $17.50 of tax on the $82.50 available for distribution. The base ratio is therefore 21.21 cents in the dollar ($17.50 ÷ $82.50).

Resident withholding tax (RWT)

RWT is a tax deducted from investment income, like Māori authority dividends, before the investor, or beneficiary, receives it. The amount of RWT to pay is:

- 17.5% if a the member's IRD number is recorded
- 33% if the member's IRD number is not recorded.

Māori authority doesn't have the member's IRD number and the distribution exceeds $200, in which case the tax rate is 33%, reduced by any Māori authority credits attached, up to a maximum rate of 17.5%.

This amount is reduced by any Māori authority credits attached, up to a maximum rate of 17.5%. This means that people who receive Māori authority dividends don't have to pay all the tax in a lump sum at the end of the year. People who don't declare their dividends still have tax deducted from it. In these circumstances, we still follow up on undeclared income, and take action against people who don't declare it.

Taxable Māori authority distributions are also subject to RWT if the:

- Māori authority decides not to attach any credits to the distribution
- credits attached are less than 17.5% of the gross distribution.

Example

Mere is a member in a Māori authority and has provided an IRD number. The Māori authority makes a distribution to Mere of $90, which is made up of $80 in cash and $10 in Māori authority credits. The Māori authority must withhold a further $5.75 in tax so that Mere only receives $74.25 in cash.

Net distribution		**$ 74.25**
Māori authority credits	**$ 10.00**	
RWT	**$ 5.75**	**$ 15.75**
Gross distribution		**$ 90.00**

The total tax paid by way of credits and RWT is $15.75, which is 17.5% of the gross distribution of $90.

Companies must hold 66% membership to pass on credits

Where a Māori authority is a company, credits can only be passed on to members of a Māori authority if at least 66% of those members remain with the authority from the time the credits arise, to the date they're distributed to the members. If the membership of a Māori authority changes by more than 34%, the Māori authority has lost membership continuity. This rule is set in place to prevent members who didn't hold their shares at the time the Māori authority credit arose, being able to use the Māori authority credits they receive as part of any future distribution.

In this situation, a Māori authority must enter a debit entry into the Māori authority credit account (MACA).

Special transitional rules

Māori authority credits are often distributed in a different tax year from when the relevant tax was paid. So, there are some special rules to cover the change in the tax rate during the transitional period.

These apply from the start of a Māori authority's 2011-12 income year until 31 March 2013.

Ratio of tax credits to distributions

The tax rate determines the maximum ratio of Māori authority credits your Māori authority can attach to distributions it makes. From the start of the 2011-12 income year, the ratio is 17.5:82.5, ie, you can attach $17.50 of credits to each $82.50 of distributions made.

Applying this maximum is straightforward when attaching credits that relate to tax paid at the current tax rate of 17.5%.

However, making this change immediately to all distributions could risk disadvantaging members, if the authority still has credits in its credit account or FDP account that relate to tax paid at 19.5%.

During the transitional period, a Māori authority can **choose** to continue attaching credits that relate to 19.5% tax at up to the previous maximum ratio of 19.5:80.5 if:

- the MACA has a credit balance at the start of its 2011-12 income year and the 19.5% tax rate was used, or
- it pays any income tax at the previous 19.5% rate after that date, or
- it receives tax credits (eg, as a member of another Māori authority) after that date, that were imputed at over 17.5:82.5.

After 31 March 2013, the maximum ratio of 17.5:82.5 will be charged for all distributions, regardless of which tax rate the tax credit relates to.

Example 1

The Māori authority has credits to allocate during the transitional period:

Taxable income (2010-11 return)	**$10,000**
Māori authority credit for tax paid at 19.5%	**$ 1,950**

On 1 September 2011, the authority allocates credits for a distribution payment to its members.

Distribution payment 1 September 2011	**$ 80.50**
Credits attached for tax paid at 19.5%	**$ 19.50**
Total distributions	**$ 100**

Even though the 17.5% tax rate now applies for income tax currently payable, the maximum Māori authority credit ratio remains 19.5:80.5 for this allocation because these credits relate to tax paid at the 19.5% rate. After this distribution, the authority still has $1,930.50 of credits remaining in its MACA that it can attach at the 19.5:80.5 any time up to 31 March 2013.

Example 2

A Māori authority began trading during 2010 and has earned a sum of Māori authority credits for tax it paid at 19.5%.

Taxable income (2010-11 return)	**$ 1,000**
Māori authority credit for tax paid at 19.5%	**$ 195**

On 26 March 2012, in the last week of the 2011-12 tax year, the authority makes its first distributions to members.

Distributions made	**$ 805**
Credits imputed at 19.5:80.5 (maximum)	**$ 195**
Total distribution	**$ 1,000**

The debit for this distribution matches the full amount of Māori authority credits in its MACA that relate to tax paid at 19.5%.

If the authority later makes a further distribution, attaching Māori authority credits for tax it paid in the 2011-12 income year (at 17.5%) because it's already allocated all 19.5%-related credits in its MACA, the 17.5:82.5 maximum applies. If it gains no more 19.5%-related credits, the new maximum applies for all its future distributions.

Recording credits and debits in memorandum accounts

If your Māori authority chooses to continue imputing credits at over 17.5:82.5 (up to 19.5:80.5), it needs to track which credit and debit entries in its MACA relate to the 19.5% tax rate. This rule also applies to group MACA records and FDP accounts.

This tracking ensures your Māori authority:

- doesn't over-allocate the credits, and
- provides correct data in its Māori authority/FDP return.

However, each Māori authority must maintain only a single memorandum account and file a single return.

Variation from benchmark distribution ratio

If the Māori authority tax rate change is the sole reason for a Māori authority credit ratio of credits attached to any subsequent distribution from that set by the first benchmark distribution, you don't need to file a *Ratio change declaration (IR407)*.

Example 3

In Example 2 on page 28, the first distribution payment set the benchmark distribution ratio for the 2011-12 tax year at 19.5:80.5. The second payment's ratio was 17.5:82.5, but this variation was only due to the tax rate change, so the authority doesn't have to declare the ratio change before issuing the distribution.

Variation from previous year's ratio

When submitting your Māori authority's annual return, we require an explanation if the authority's ratio for the year overall varies more than 20% from the ratio in your previous year's return. In determining whether you need to give an explanation, you can ignore any portion of the variation that exists because of the change in tax rate.

Example 4

Your overall ratio this year varies 22% from last year's.

- **You don't need to explain if it's made up of:**
  - **3% due to the tax rate change, and**
  - **19% due to other factors.**
- **You do need to explain if it's made up of:**
  - **1% due to the tax rate change, and**
  - **21% due to other factors.**

Ignoring the tax rate impact, the variation is still over 20%.

Last day for using transitional ratio

A Māori authority can make distributions imputed at more than 17.5:82.5 up till 31 March 2013.

After this date, they must use the maximum Māori authority ratio of 17.5:82.5 for all distributions, regardless of the tax rate the tax credits relate to.

Making distributions to Māori authority members

Types of distributions

Distribution type	*Example*
The amount paid or credited by the Māori authority to a member in any manner or under any name.	
A taxable bonus issue made by the Māori authority.	
An amount applied by the Māori authority exclusively for the member.	A Māori authority may pay a member's electricity bill. Although this amount isn't paid or credited to the member, it's treated as a distribution as it's applied for the benefit of that member.
An amount advanced by the Māori authority to a member to the extent that the advancement isn't a genuine investment by the Māori authority.	A Māori authority may extend an, interest-free loan to a member. As they would have received interest if they had invested that money in a bank, the interest forgone by the Māori authority is treated as a distribution to the member who received it.
Property disposed of by the Māori authority to a member without payment in cash or kind or where the payment is less than the market value of the property.	A Māori authority owns a hectare of land with a market value of $30,000. If the Māori authority sells that land to a member for $20,000, the $10,000 difference between the market value and the actual price paid will be treated as a distribution to the member.
Property disposed of by a member to the Māori authority for more than the market value of the property.	A Māori authority member owns a hectare of land with a market value of $30,000 that the Māori authority wishes to use for its own purposes. If the Māori authority were to pay $40,000 for the land, the $10,000 that the member receives over and above the market value of the land will be treated as a distribution.

Taxable and non-taxable distributions

Māori authorities must ensure that in distributing this income to members, members receive proportionate shares of both taxable and non-taxable incomes.

Taxable distributions include as their source:

- gross income of the Māori authority
- that gross income not exempt from tax.

Non-taxable distributions include as their source:

- exempt income
- tax paid income received under other tax type rules.

Example

A Māori authority of two members wishes to distribute $2,000. Of the $2,000, $1,000 is a taxable Māori authority distribution, and the other $1,000 isn't. The Māori authority can't "stream"* the taxable Māori authority distribution to the member who has most use for any Māori authority credits that may be attached. Instead, the Māori authority must distribute a $500 taxable Māori authority distribution and a $500 other distribution to each of the two members.

* "Stream" means to be selective about who gets allocated income or tax credits based on the best tax result. In the example the authority can't allocate the non-taxable distribution to a member on say 33% marginal tax rate and allocate the $1,000 taxable distribution to a member on 10.5% marginal tax rate.

Filing end-of-year returns

What you must provide to us

At the end of each year all Māori authorities must complete and return the following returns to help us determine the right amount of tax has been paid.

- Income tax return: *Māori authorities (IR8)*, unless they have an exemption . This return provides a complete statement of the authority's taxable income
- *Annual Māori authority credit account return (IR8J)*
- Māori authority distribution statement.

What to include on the IR8J

All Māori authorities maintaining a MACA must complete an end-of-year *Annual Māori authority credit account return (IR8J)*. You must show the following information in this return:

- opening balance
- amount and source of all debits
- amount and source of all credits
- closing balance.

A Māori authority must file its IR8 return by the due date for filing its income tax return for the corresponding income year.

Limits on income tax refund

Income tax refunds will generally be limited to the amount of the credit closing balance at the most recently ended MACA year. For example, a refund of income tax being issued 31 May 2011 will be limited to the credit balance in the MACA as at 31 March 2011. This is because some of the credits that were in the MACA have already been attached to distributions paid to members.

The balance of the income tax credit that hasn't been refunded will be automatically transferred to the following financial year as a provisional tax payment.

If the MACA closing balance is nil or a debit, the Māori authority won't be entitled to receive any income tax refund.

Māori authority distribution statement

A Māori authority that makes a distribution to a member must, at the time it makes the distribution, complete and retain a distribution statement.

The distribution statement must include:

- the name of the Māori authority
- the name, address, and IRD number of the member who is receiving the distribution
- the date the distribution is made
- the total amount of distribution made
- the amount of the distribution made to the member, including what portion is a taxable distribution and what portion is a non-taxable distribution
- the total amount of Māori authority credits attached to the distribution or treated as being attached to the distribution (shown as a nil amount if Māori authority credits are not attached)
- any more information the Commissioner may require.

All Māori authorities maintaining a MACA must complete a statement advising us of the total amount of distributions of credits made to their members. If no distributions have been made, a nil statement must be completed. File this with the Income tax return: *Māori authorities (IR8)*.

Members' distribution statement

All Māori authorities maintaining a MACA and making distribution to their members must provide them with a distribution statement. This tells them about distributions they receive so they can, if necessary, complete their personal tax returns.

Paying further income tax

If the MACA has a debit balance at 31 March the authority must make a payment, "further income tax", to clear the debit balance. The authority gets a benefit from the further income tax payment. It can be used to meet any income tax liability that they become liable for after the payment is made.

Penalties that may apply

Overdue further income tax

If a Māori authority has a debit balance in its MACA at 31 March it will automatically incur a 10% penalty on the further income tax due - a Māori authority distribution penalty tax. This is to encourage Māori authorities to have a credit closing balance.

Both further income tax and Māori authority distribution penalty tax are due by 20 June following the end of the MACA year.

Late payment penalty

An extra 1% late payment penalty is charged on any balance over $100 which is outstanding after 20 June, plus 4% of the amount of tax to pay at the end of the 7th day after the due date.

A further 1% incremental penalty is charged on any amount outstanding (including penalties) after each further month until the amount is paid in full.

Note

If a Māori authority stops being a Māori authority and a debit balance exists, the authority must clear that debit no later than the last day on which the organisation is still a Māori authority. If this amount isn't paid by the due date, late payment penalties may apply.

For more information about penalties and interest, go to our guides *Taxpayer obligations, interest and penalties (IR240)* and *Late payment and late filing penalties (IR741)*.

If you receive income from a Māori authority

It's important members receiving distributions from Māori authorities understand their own personal income tax responsibilities.

Distributions from Māori authorities now have credits attached to them. Credits received that exceed the Māori authority member's tax liability may be refunded to the Māori authority member. However, we are entitled to use the Māori authority credits to meet any other tax payments payable by the member, for example, any tax arrears. A refund will be made where there's still a credit after all tax liabilities have been met.

Distribution statements

A member should also receive a distribution statement from a Māori authority. If you're a member, this information will assist you when completing your personal income tax return or when requesting a personal tax summary.

IRD numbers

If you're a member receiving taxable distributions from a Māori authority, make sure you give your IRD number to the Māori authority. The authority can then apply the current tax rate of 17.5% to the distribution, instead of the 33% no-notification rate that will apply if you don't supply an IRD number.

RWT paid

Any RWT paid on taxable Māori authority distributions should be included with total RWT paid on interest. However, it is essential to attach a note to the return to explain the source of RWT and why there was no accompanying interest income as this makes return processing more efficient.

Note

Māori authority members whose total income exceeds $48,000 will have to request a personal tax summary or file an income tax return if they also receive taxable Māori authority distributions of more than $200.

Services you may need

myIR

A myIR account lets you manage all your Inland Revenue matters securely online. You can update your address, phone, email or bank account details, check your eDocuments, work out your income tax filing options and check your KiwiSaver account.

Register for a myIR account today to:

- check if you're due a refund
- file an EMS, IR3 tax return or GST return
- see payments to or from Inland Revenue (including child support and student loans)
- manage your alert email settings
- apply for/manage your Working for Families Tax Credits.

myIR is available 24 hours a day, seven days a week. Go to **www.ird.govt.nz/myIR** to find out more.

Forgotten your user ID or password?

Request these online and we'll send them to the email address we hold for you.

www.ird.govt.nz

Go to our website for information and to use our services and tools.

- **Log in or register for myIR** to manage your tax and entitlements online.
- **Demonstrations** - learn about our services by watching short videos.
- **Get it done online** - complete forms and returns, make payments, give us feedback.
- **Work it out** - 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.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

Note

Māori authorities cannot file their IR8s online unless they have a tax agent who eFiles.

How to get our forms and guides

You can get copies of all our forms and guides by going to **www.ird.govt.nz** and selecting "All forms and guides" from the right-hand menu, or by entering the shoulder number in the search box. You can also order copies by calling 0800 257 773.

Follow us on Twitter

Follow **@NZInlandRevenue** for tweets on tax and social policy matters, including media releases, due dates and consultations.

Language Line

Language Line is a free, phone-based interpreter service for customers whose first or preferred language isn't English. Over 40 languages are available - go to **www.languageline.govt.nz** for the full list. Whenever you need to talk to us you can ask for a Language Line interpreter and choose the language you feel most comfortable using.

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

Our contact centre hours are 8am to 8pm Monday to Friday, and Saturday between 9am and 1pm. We record all calls. Our self-service lines are open at all times and offer a range of automated options, especially if you're enrolled with voice ID.

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

Supporting businesses in our community

Our Community Compliance teams offer a free tax education service to businesses and not-for-profit organisations to help them meet their tax obligations. The service is available to individuals (one-on-one meetings) and groups (workshops or seminars).

Use this service to find out more about:

- the records you need to keep
- the taxes you need to know about
- how to best use our online services
- completing your tax returns (eg, GST, employer returns)
- filing returns and making payments
- your KiwiSaver obligations.

Our kaitakawaenga Māori are available to advise Māori organisations and individuals.

Check out our short videos at **www.ird.govt.nz/introbizvids** then go to **www.ird.govt.nz/contact-us/seminars** to find a seminar near you.

0800 self-service numbers

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 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, 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.

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** 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 (IR778)*.

Useful publications

See page 12 for how to get these publications.

Penalties and interest (IR240)
A guide to the different types of penalties and interest we may charge if you don't file or pay on time. It also tells you how you can reduce or avoid penalties.

Payments and gifts in the Māori community (IR278)
Factsheet explaining the tax treatment of payments and gifts in the Māori community for the purposes of income tax, GST, and employing staff.

Smart business (IR320)
A guide containing information on record keeping, cashflow forecasting, and time management and basic tax responsibilities.

Employer's guide (IR335)
This guide explains the tax responsibilities of anyone who employs staff. It is your responsibility to make deductions from payments you make to them, as well as giving information to us.

GST guide (IR375)
A guide about GST (goods and services tax) for all individuals, businesses and organisations that have to charge GST.

Late payment and late filing penalties (IR741)
This guide provides information about late payments and late filing penalties, including when they are charged, instalment arrangements and grounds for remission.

Becoming a Māori authority (IR487)
A guide to becoming a Māori authority including a *Māori authority election (IR483)* form.