



IRD number application - non-resident/offshore individual

For full details go to www.ird.govt.nz (search keyword: offshore).

Only use this form if you're a non-resident or offshore person.

An offshore person is someone who:

- is a New Zealand citizen who has been overseas for the last three or more years continuously (and is not currently in New Zealand),

or

- doesn't have a New Zealand residence visa granted by Immigration New Zealand,

or

- has a New Zealand residence class visa and has been overseas for the last twelve months continuously (and is not currently in New Zealand).

If these **don't apply** then use the *IRD number application - resident individual (IR595)* form.

Note: If you're an Australian citizen present in New Zealand at the time you're applying for your IRD number you will complete an *IRD number application - resident individual (IR595)* form.



To apply for an IRD number for you or a child in your care

Use the applicant checklist on page 2 before completing the form and signing the declaration on page 5.

If you're in New Zealand take the form with the original and legible copies of supporting documents and photo ID for an "In person verification" to an authorised Inland Revenue agent.

These are:

- Automobile Association (AA) Driver Licensing Agents
- PostShops.

If you're outside New Zealand, and you understand that Inland Revenue can't guarantee that emails won't be intercepted or read while in transit, email to: offshore@ird.govt.nz or post to:

Inland Revenue, PO Box 39050, Wellington Mail Centre 5045, New Zealand

If you're outside New Zealand only send legible copies of supporting documents and photo ID.

If your request is **URGENT** then clearly state the reason why on a separate piece of paper.

To apply for an IRD number for you

If in **New Zealand** you must provide each of the following:

- Photo ID eg Passport or similar;
- Proof of address eg Utilities letter or similar;
- Tax Identification number (or reason if no number held);
- Proof of reason for application eg contract of employment;
- NZ bank account or customer due diligence (if held).

You will also need to have your identity verified in person.

If you are overseas or cannot have your identity verified in person by an authorised Inland Revenue agent you will need to meet the above requirements and are required to provide a NZ bank account or customer due diligence. (See notes for Question 10 below). If you cannot provide a NZ bank account or customer due diligence refer to www.ird.govt.nz (Keyword search: offshore).

To apply for an IRD number for a child

If you are applying for a child who is in your care and they are under 16 you must provide the following:

For you:

- A form of photographic identification
- Proof of your current or recent address.

For the child:

- A document that shows the relationship between you and the child eg birth certificate or court documents showing child and caregivers name.
- Documentation as stated in the section - To apply for an IRD number for you.

If you have any questions about the required documents please call us on 0800 377 774 (if calling from New Zealand) or +64 3 951 2020 (if calling from overseas).

If the documents you provide are in another name, you must provide a legible copy of the document that confirms how your name was changed, eg, marriage certificate, deed poll, change of name certificate.

Question 1 - children under 16

If you're applying on behalf of a child, the IRD number shown here must belong to the person who will provide the relevant documents identifying their relationship to the child. If you're also applying for an IRD number, attach the child's application to your own one.

Questions 2-4 - applicant information

- If you're completing the application for a child, enter the child's information in this section.
- If you're completing the application for yourself, enter your information in this section.
- If you're using a preferred name, which is different from your given name, you must provide a document confirming your preferred name.

Questions 5 - current postal address

Complete only if it's different from the residential address. If not a street address show one of the following:

- PO Box
- private or locked bag
- Line 1 - PO Box number
- Line 1 - private or locked bag number
- Line 2 - box lobby
- Line 2 - box lobby

Don't show your tax agent's address here.

Question 7 - contact information

By ticking the box at Question 7b you agree to receive your new IRD number by email. If you provided a mobile phone number, you will also receive a text message with your new IRD number. Inland Revenue will take all reasonable steps to reduce any risk of unauthorised access or release of confidential information. If you don't provide consent, your IRD number will be mailed to the postal address you provided.

Question 8 - reason for applying for an IRD number

Provide proof of the following:

- If buying and/or selling New Zealand real estate - the property purchase agreement or letter from your tax agent, lawyer, real estate agent, or property conveyancer confirming activity.
- If for rental property - the rental agreement, property purchase agreement or letter from your tax agent confirming activity.
- If for employment - your work visa or letter of employment on the employer's letterhead.
- If for a student loan - the acceptance letter from the tertiary institution.
- If a director or shareholder of New Zealand registered company - a copy of New Zealand Companies Office register or letter from your tax agent to confirm activity.
- If a partner in a partnership - the partnership agreement or a letter from your tax agent confirming activity.
- If a trustee of a trust - the trust deed or a letter from your tax agent confirming activity.
- If "other", proof of activity or letter from your tax agent confirming activity.

Question 9 - Taxpayer identification number

If you have a taxpayer identification number (TIN) in another country/ jurisdiction outside of New Zealand or as well as New Zealand, you will need to show your most recent TIN and the country/jurisdiction it applies to. Or if you don't have a TIN, give the reason why you don't have one. A TIN can have a different name in other countries, eg, personal, national identity, tax or social security number.

Question 10 - Fully functional New Zealand bank account or customer due diligence completed

Bank account

To prove that you have a fully functional New Zealand bank account, you can provide a bank statement showing at least one deposit **and** one withdrawal for differing amounts, or a letter from your bank advising the account is fully functional, active or has had Anti Money Laundering checks completed. You can take our *Documents to confirm your New Zealand bank account is fully functional (IR984)* to your bank. It provides the details your bank needs to confirm your bank account is active. You can download the IR984 from our website www.ird.govt.nz (search keyword: IR984) to take to your bank to show the proof we require.

Customer due diligence by a New Zealand reporting entity

To prove customer due diligence the NZ reporting entity can complete question 10b on this form, or give you a letter confirming customer due diligence has been completed in accordance with the Anti-Money Laundering and Countering Financing of Terrorism Act 2009.

Customer due diligence must be completed by a NZ reporting entity. The Department of Internal Affairs, the Financial Markets Authority and the Reserve Bank of New Zealand provide lists of reporting entities.

Where neither a NZ bank account or proof of customer due diligence can be obtained please refer to www.ird.govt.nz (keyword search; offshore).

Question 11 - temporary tax exemption on foreign income (complete this question if you continue to receive income from overseas)

You qualify for a temporary tax exemption on foreign income for four calendar years (up to 49 months) if you meet both these requirements:

- You have qualified as a tax resident in New Zealand.
- You haven't been a New Zealand tax resident at any time in the 10 years prior to your arrival date in New Zealand.

Please note:

- You can only claim this exemption once.
- You can't receive Working for Families Tax Credits (if eligible) while your foreign income is tax-exempt.

For more information on temporary tax exemption on foreign income, go to www.ird.govt.nz

Question 12 - non-resident contractor or non-resident seasonal worker

- If you have arrived in New Zealand to work as an independent contractor (whether the person paying you is a New Zealand resident or not) you will be a "non-resident contractor" for the first 183 days (in any 12-month period) of your presence in New Zealand.
- You aren't an independent contractor if you're working as an employee receiving salary and/or wages from an employer.
- Complete this section if you're a non-resident contractor or a non-resident seasonal worker and will be using the NSW tax code. For more information please ask your employer.

Nominated persons

We can't discuss your tax affairs with anyone except you. However, you can nominate someone else to do this for you and have access to your Inland Revenue records once you have received your IRD number.

You'll still be responsible for your own tax affairs, so you'll need to make sure any returns are filed and tax is paid by the due date.

For more information, or if you wish to nominate someone to act on your behalf, complete an *Elect someone to act on your behalf (IR597)* form.

You can get this from www.ird.govt.nz You don't need to complete the IR597 if you're using a tax agent and not a nominated person.

Applicant's checklist

Have you:

- included a form of photographic identification?
- included proof of your residential address?
- included proof of your New Zealand bank account number or confirmation of customer due diligence completed?
- included proof of your intended activity in New Zealand?
- included linking documents for your child, if applying for an IRD number for them?
- completed and signed the application?

Please retain pages 1 - 2 for your own records.

If you're outside New Zealand only send legible copies of these documents.



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- Please read the **Notes** on page 2 before you complete this application.
- Please write in capital letters, eg, ABC. Don't use abbreviations, eg, ST.
- If handwriting, please complete the application in blue and/or black pen.

Children under 16

1. ■ If you are applying for a child, print your own IRD number here, or attach to your own application (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)
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Applicant information

2. ■ **Name of applicant as shown on identity documents**
- First name(s)

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- Last/family name or surname

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- **Title** Mr Mrs Miss Ms Other

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- **Preferred name** First name(s)

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- Last/family name or surname

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3. ■ **Date of birth**
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|-----|-------|------|--|--|--|
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| Day | Month | Year | | | |
4. ■ **Previous name** First name(s)

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- Last/family name or surname

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(maiden name, change of name)

Address information

Please provide the address you are currently living at and the address you wish to have your IRD number sent to (if different)

5. ■ **Current residential address** (not a PO Box or private bag number)
- Street address

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- Suburb

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 Town or city

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 State or province

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- Country

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 Postcode/Zipcode

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- **Current postal address** (only if it's different from your home or street address)
- Street address, PO Box, Private or Locked Bag number

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- Suburb

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 Town or city

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 State or province

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- Country

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 Postcode/Zipcode

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- **Previous address** (not a PO Box or private bag number)
- Street address

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- Suburb

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 Town or city

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 State or province

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- Country

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 Postcode/Zipcode

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12. Please tick to show if you are a:

non-resident contractor

non-resident seasonal worker

neither

Declaration - please read carefully before signing

I declare that the information in this form is true and correct.

I authorise Inland Revenue to contact any agency or person that issued a document I have used in support of this application, to verify the details of that document for the purpose of this application.

I have read the privacy statement below before signing this declaration.

Signature

Date

Day	Month	Year			

If completing this form online an electronic signature is acceptable

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 New Zealand 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 (if calling in New Zealand) or +64 3 951 2020 (if calling from overseas) for more information. For full details of our privacy policy go to www.ird.govt.nz (search keyword: privacy).

Verifier use only

Information verified by

Print name

Name of organisation and branch

Date

Day Month Year

Documents provided

- | | | | |
|--------------|---|---------------------------|--------------------------|
| Adult | Proof of photo ID | <input type="radio"/> Yes | <input type="radio"/> No |
| | Proof of address | <input type="radio"/> Yes | <input type="radio"/> No |
| | Proof of activity | <input type="radio"/> Yes | <input type="radio"/> No |
| | TIN/reason why no TIN | <input type="radio"/> Yes | <input type="radio"/> No |
| | Proof of fully functional New Zealand bank account or customer due diligence completed or alternative documentation | <input type="radio"/> Yes | <input type="radio"/> No |
| | Urgent <i>(if yes, please note the reason why urgent)</i> | <input type="radio"/> Yes | <input type="radio"/> No |

Notes

- | | | | |
|--------------|---|---------------------------|--------------------------|
| Child | Linking document | <input type="radio"/> Yes | <input type="radio"/> No |
| | Proof of fully functional New Zealand bank account or customer due diligence completed or alternative documentation | <input type="radio"/> Yes | <input type="radio"/> No |
| | Urgent <i>(if yes, please note the reason why urgent)</i> | <input type="radio"/> Yes | <input type="radio"/> No |

Notes

STAMP