

This annual return is to be completed by resident foreign trustees as defined in the Tax Administration Act 1994. Please read the notes on the back before completing this form. Once completed, remember to sign the declaration.

This return is for the year ending
Day Month Year

1. Full name of foreign trust

2. Full name of resident foreign trustee

3. Address of resident foreign trustee

Street address

Suburb or RD

Town or city

Postcode

Contact phone and email address

Phone

Email address

4. Did the trust receive any settlements or make any distributions to beneficiaries during the year? Yes - Please complete a *Foreign trust settlements and distributions schedule (IR900A)* No - go to 5

5. Please attach financial statements for the trust for this return year

6. Are all of the resident foreign trustees natural persons, and not in the business of providing trustee services? Yes - go to Question 8 No - Please complete all remaining questions

7. Have you, as trustee, made payment to Inland Revenue for the annual return fee of this trust? Yes No
(See 'Fees and how to pay' on the back of this form).

Date paid or credited
Day Month Year

7a. Please provide the following details for your payment:

Particulars:

(First 12 characters from Question 2 above)

Code:

Reference:

8. Foreign trust registration number
(Issued by Inland Revenue at time of registration)

9. Declaration

Full name

Designation or title

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

Signature

Date

Notes

This return is to be completed by resident foreign trustees as defined in the Tax Administration Act 1994.

Definitions

Resident foreign trustee

A "resident foreign trustee" is a person who:

- either alone or jointly with another person, acts as trustee of a foreign trust, and
- is resident in New Zealand within the meaning of the Income Tax Act 2007.

A resident foreign trustee can be an individual or a corporate body and includes a trustee of a foreign trust that is registered as a charitable entity under the Charities Act 2005.

Purpose

Use this return to provide annual return details for each foreign trust. Please complete one annual return per trust.

Legislation requires that each foreign trust must provide details of any settlements into the trust or distributions out of the trust. This information is collected on the *Foreign trust settlements and distributions schedule (IR900A)*.

Fees and how to pay

NZ foreign trust annual return fees are to be paid into Inland Revenue's departmental account with Westpac – 03 0049 0001100 00 via bill payment method.

The fee for each annual return is NZ \$50.

For the payment, the Particulars, Code and Reference fields are to be filled out as follows:

Particulars (up to 12 characters) – the name of the resident foreign trustee

Code – 'Frgn Trust'

Reference – 'Ann Return' (for annual return)

Foreign trustees should make a single payment if they are administering multiple trusts. If sending multiple forms please include a schedule of the forms including the name of the foreign trust.

If you have not made a payment please confirm at Q6 that all foreign trustees are natural persons and not in the business of providing trustee services.

Changes

When you become aware of any changes to the information previously disclosed, you need to complete a new *Foreign trust connected person schedule (IR607A)* and/or a *Foreign trust settlements and distributions schedule (IR900A)* and send it to us within 30 days.

Send

Once completed post the form to us at the following address:

International Revenue Strategy
Inland Revenue
PO Box 2198
Wellington 6140

Or e-mail to: NZForeignTrusts@ird.govt.nz

More information

For more information you can:

- email any questions to NZForeignTrusts@ird.govt.nz
- visit www.ird.govt.nz