



Inland Revenue
Te Tari Taake

IR44G
March 2016

Registered superannuation funds return guide 2016

Complete and send us your IR44 return by
7 July 2016, unless you have an extension of
time to file - see page 4 of the guide.



www.ird.govt.nz

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

- **Log in or register for a 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 guides and forms.

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.

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 "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.

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

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Who has to file a return?

All superannuation funds registered with the Financial Markets Authority (formerly known as the Government Actuary) must file an IR44 return. If your scheme isn't registered with the Financial Markets Authority and allows beneficiaries to contribute, it will be treated as a company for tax purposes and must file an IR4. If the scheme doesn't allow beneficiaries to contribute, it will be treated as a trust and must file an IR6.

Your fund may face penalties or prosecution if you:

- are required to put in a return but don't
- give false or misleading information (including not showing correct income details)
- don't take reasonable care in preparing the return.

All questions in the return must be completed, unless your fund is an investor fund - see the note to Question 9 on page 6.

The information on the first page of the return helps us to be sure that any correspondence we send goes to the right place.

Return due date

If the fund has a 31 March 2016 balance date you have until 7 July 2016 to send in a return, unless you have an extension of time. If you have a balance date other than 31 March, the due date may be different. If you're not sure, call us on 0800 443 773.

If the fund has a tax agent you may have until 31 March 2017 to file the return. Contact your agent for more information.

Financial arrangements

A superannuation fund must account for income from financial arrangements on either a cash or accrual basis, provided they meet the criteria to use the cash basis method.

Financial arrangements include government stock, futures contracts and deferred property settlements. Changes to the rules for the treatment of financial arrangements have split the rules into two sets. Generally, the first set applies to financial arrangements entered into before 20 May 1999 and the second applies to financial arrangements entered into on or after 20 May 1999.

Both sets of rules require the income or expenditure to be spread over the term of the financial arrangement.

Sale or maturity of financial arrangements

When a financial arrangement matures or is sold, remitted or transferred, a "wash-up" calculation, known as a base price adjustment, must be carried out. The calculation ensures the total gains or losses from the financial arrangement are brought to account.

If you need any information on when losses can be deducted, or how to calculate a base price adjustment, please call us on 0800 443 773.

Questions

Question 2 Name of fund

If the fund has changed its name since filing the last return please attach evidence of the name change, such as a letter of confirmation from the Financial Markets Authority.

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 fund uses its agent's postal address. The agent will let us know of any change of address when updating their client list.

Question 5 Balance date

If your fund operates with a balance date other than 31 March, we must give written consent for that date to be used for tax purposes. Send a written application, including full reasons, to the address on page 26 of this guide.

Question 7 Final operating return

If this is a final return, include a set of final accounts showing the distribution of all assets and liabilities to the date the fund was finalised.

If the fund is registered for GST, or as an employer, you'll also need to complete a *Business cessation (IR315)* form to finalise your records.

Question 9 Investor funds

Special provisions apply if all the fund's assets:

- consist of life insurance policies
- are invested in other superannuation funds.

These funds are referred to in this guide as "investor funds", and any fund they have invested in will be referred to as a "master fund".

An investor fund that meets the conditions above will only need to complete:

- Questions 1 to 11L, and
- the declaration at Question 22 on page 4 of the return.

Question 10 Transferring deductions

If a superannuation fund has invested in another superannuation fund, the second fund may claim certain expenses incurred by the first fund.

The expenses can only be transferred to the second fund if the conditions of section DV2 of the Income Tax Act 2007 are met.

- The expenses must relate to developing, marketing, selling, promoting or advertising for members to the fund, or management of the fund (but not expenses incurred in acquiring any plant, machinery, equipment, land or buildings, or expenses that are not income in the hands of the recipient).
- The first fund must make an election to transfer the expenses.

If you want to transfer expenses, please show the details of the scheme and the amounts to be transferred in the table at Question 11 in the return.

Question 11 Taxable income

Write the fund's income for tax purposes in Box 11. If this is a loss, put a minus sign in the last box. If the income is nil, show "0.00". Attach either:

- a fully completed *Financial statements summary (IR10)* form, or
- a set of the fund's financial accounts.

Note

The *Financial statements summary (IR10)* is a short form of the financial statements of a business.

Use an IR10 and speed up processing of the return. We don't need a set of accounts if you use an IR10. You still need to complete a set of financial accounts and keep them in case we ask for them later.

For help with filling out the IR10, please see our *IR10 guide (IR10G)*, available from our website at www.ird.govt.nz (search keyword: IR10G).

Foreign investment fund (FIF) and controlled foreign company (CFC) income

If at any time during the 2016 income year, the fund held rights such as shares, units, or an entitlement to benefit, in any foreign company, unit trust, superannuation scheme or life insurance policy, the fund may be required to calculate income from interests in a foreign company or an FIF.

The main exclusions from an interest in an FIF are:

- investments in certain Australian resident companies listed on approved indices on the Australian stock exchange, that maintain franking accounts
- limited exemptions for interests in certain venture capital interests that move offshore for 10 income years from the income year in which the company migrates from New Zealand
- a 10% or greater interest in a CFC.

The previous exemption for interests in grey list countries has been removed for interests of less than 10%.

Further information on the exclusions, FIF or CFC rules is available at www.ird.govt.nz and in the *Tax Information Bulletins (TIB)*.

What to show in your tax return

At Question 11 include any income arising from an interest in a CFC or an FIF, including any taxable dividends.

At Box 18B include any tax credits from a CFC or FIF.

Convert all overseas income and tax credits to New Zealand dollars. You can do this in one of the following ways:

- use the rates table available on our website (search keywords: overseas currencies)
- use the mid-month rate available from our leaflet *Conversion of overseas income to New Zealand currency (IR270)*
- contact the overseas section of a trading bank and ask for the exchange rate for the day you received your overseas income
- refer to our currency conversion tables published in the May and November issues of our *Tax Information Bulletin (TIB)*.

Taxable property sales

If the fund invested in residential property on or after 1 October 2015 and sold/disposed of it before the end of the income year, any profit is taxable income, even if there was no intention to sell when it was purchased.

Show the net profit as part of the income total in Box 11. If there is a net loss it can only be offset against income from other property sales/disposals.

Complete a *Property sale information (IR833)* form for each property sold/disposed of and include it with the return. The form explains how to calculate and correctly return the resulting profit or loss. You can download the form from our website www.ird.govt.nz (search keyword: IR833). Complete the form even if the details have been included in a *Financial statements summary (IR10)* or set of accounts.

Australian dividends

The Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 has made it possible for Australian companies to pass on credit for tax paid in New Zealand to their shareholders.

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 from 1 October 2003.

Show any Australian dividend income at Question 11. Claim the "New Zealand imputation credits" in the dividend imputation credits box at Question 18D and include overseas tax credits at Question 18B.

Please note this doesn't mean Australian imputed or franking credits can now be claimed.

Dividends received from companies qualifying for the Australian resident listed company exemption aren't covered by the FIF rules. Further information on this and other exemptions is available at www.ird.govt.nz/toii/fif/

Foreign-sourced dividends

Under the FIF rules, dividends received from overseas companies aren't taxed separately in most instances. Generally, funds would use the default FIF income calculation method (fair dividend rate). However, the foreign tax deducted from the dividend can be claimed as a credit against the tax payable on the calculated FIF income.

For more information about the FIF rules go to www.ird.govt.nz/toii/fif/

Investor funds

Read the note to Question 9 on page 6 for an explanation of the terms "investor fund" and "master fund".

Where an investor fund's income has been included in the master fund's income tax return under "income", the investor fund's income at Question 11 will be "0.00". In this situation the answer to Question 13 will be "No".

Filling in the adjustment boxes

Boxes 11A and 11F - Transfers

As explained in the note to Question 10 on page 7 certain expenses can be transferred between superannuation funds.

If your fund is claiming expenses transferred from another fund, please enter the amount in Box 11A. If your fund has transferred the expenditure to another superannuation fund, complete the election details and show the amount of the transfer in Box 11F.

Boxes 11B and 11G - Capital adjustments

Where the resulting profits and/or losses have been treated as capital:

- deduct adjustments from the fund's income (profits) and include them in Box 11B, and
- include adjustments to increase the fund's income (losses) in Box 11G.

Boxes 11C and 11H - Revenue adjustments

Where the resulting profits and/or losses have been treated as revenue:

- deduct adjustments from the fund's income (losses) and include them in Box 11C, and
- include adjustments to increase the fund's income (profits) in Box 11H.

Question 11L Tax payable

2016 tax rates

Fund type	Tax rate
Widely held funds and KiwiSaver scheme	28%
Multi-rate PIEs will generally use their investors' prescribed investor rate	Maximum 28%
All other registered superannuation funds	33%

Note: Funds that are multi-rate (PIEs) will need to ensure their tax isn't recalculated to one of the other rates shown in the table.

Question 13 Foreign rights disclosure

If at any time during the 2016 income year, the fund calculated CFC or FIF income at Question 11 you may be required to complete an additional disclosure form for that investment.

If the fund isn't widely held or a PIE, additional disclosure isn't required if the investments are in countries which New Zealand has a double tax agreement with, as at 31 March 2016, and have used the fair dividend rate or comparative value method.

If the fund is widely held or a PIE you are required to file an additional disclosure.

If you need assistance making a CFC or FIF disclosure, please call 0800 377 774.

For full details of the disclosure requirements go to www.ird.govt.nz (search keywords: disclosure requirements).

Question 14 Investment gains and losses

Superannuation funds are subject to income tax on realised investment gains if:

- they are considered to be in the business of dealing in these investments, or
- the disposals were made in the ordinary course of business, or
- the investments were purchased with the dominant purpose of resale.

Realised investment losses will be allowed to the same extent.

The legislative changes that introduced the fair dividend rate FIF calculation method and the new PIE, mean these gains are no longer subject to income tax. Further information is available in the *Tax Information Bulletin (TIB)* Vol 19, No 3 and No 6.

Question 18B Overseas tax credit

Include in Box 18B any credit for tax paid overseas, including tax credits from a CFC or FIF.

Credit for tax paid overseas is limited to the lesser of:

- the New Zealand tax payable on the overseas income
- the actual overseas tax paid.

Work out the New Zealand tax payable as follows:

$$\frac{\text{overseas income (NZ\$)}}{\text{taxable income (Box 11K)}} \times \frac{\text{total tax payable (Box 18A)}}{\text{total tax payable (Box 18A)}} = \text{New Zealand tax payable on overseas income}$$

Write the lesser of this amount and the actual overseas tax paid in Box 18B.

Claiming overseas tax paid on offshore dividends

You can claim the tax credits up to the amount of New Zealand income tax payable on the FIF income associated with the attributing interest that has paid the dividend. If you've used the fair dividend rate method then the tax credits would offset the tax payable on the fair dividend rate income associated with that attributing interest.

Where there is no FIF income or an FIF loss

Tax paid overseas can only be used to cover your liability for income tax payable on your FIF income. If there is no New Zealand income tax payable on your FIF investment, no claim can be made for the overseas tax paid on any dividends received from that FIF. You cannot get a refund of overseas tax paid, or reduce tax payable on any other income. For more information read *A guide to foreign investment funds and the fair dividend rate (IR461)*.

Note

Franking credits on Australian dividends and tax shown on United Kingdom dividends can't be claimed.

Unused foreign tax credits

These are generally forfeited (lost).

Carrying forward any excess or unused foreign tax credits

You can't carry forward unused foreign tax credits where you have used the fair dividend rate, comparative value, deemed rate of return or cost methods to calculate FIF income or loss.

New Zealand tax credits (imputation or RWT) deducted from overseas dividends

Because they are New Zealand tax credits they can be claimed as follows:

- If the credits are RWT (resident withholding tax) they are used to offset tax payable with any excess refundable.
- If they are imputation credits they are used to reduce tax payable with any excess converted to a loss to carry forward to next year.

The full amount of these New Zealand tax credits can be entered in the return even where the FIF income is reduced to zero or there is an FIF loss.

These credits will only be attached to Australian company or unit trust dividends.

Investments in portfolio investment entities (PIEs)

Certain PIEs attribute the net income/loss and tax credits they derive across their investors. Investors that are funds include the attributed income or loss and tax credits 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 PIE income/loss is included in the fund's return for the period including the end of the PIE's income year. Generally, PIEs will have a 31 March balance date. The amount of income derived by the fund as a distribution by a PIE, is excluded income of the fund other than fully imputed dividends from a PIE that is a listed company.

If the fund is a PIE it will need to comply with the requirements under subpart HM of the Income Tax Act 2007.

Question 18D Imputation credits

If the fund received imputation credits, it may have a net loss to carry forward. This will happen if the imputation credits are greater than the total tax payable amount at Box 18C.

To calculate the net loss to carry forward, subtract the total tax payable (Box 18C) from the total imputation credits (Box 18D). Divide the answer by the relevant tax rate, ie, 0.33 (33%) or 0.28 (28%). Carry the net loss forward to the 2017 return. We'll send you a notice confirming the amount to carry forward to the fund's 2017 tax return.

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 2017 provisional tax
- have any balance direct credited to your fund's or other bank deposit account, eg, a building society account. Please include the fund's bank account details at Question 19G.

If you've made payments towards your 2017 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.

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 on 0800 443 773.

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 relative (eg, child, parent, spouse, or partner)
- 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.

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.

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 person
- 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

Fill out the boxes on page 4 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, it's the later of the day after your balance date (or 1 April if your balance date is before 31 March), or the due date in the account it's going to.

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

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

Question 20 Initial provisional tax liability

A fund has an initial provisional tax liability for a tax year if:

- it started to derive income from a taxable activity in the tax year, and
- had not derived gross income from a taxable activity within the preceding four years.

However, there is no obligation to pay provisional tax in the year that the fund has an initial provisional tax liability if the residual income tax for the current and/or previous year was \$2,500 or less.

Some new businesses make voluntary payments to mitigate interest liabilities. For more information please read our guide *Provisional tax (IR289)*.

Print the date the fund started to derive income from the taxable activity in Box 20.

Interest rules for initial provisional tax liability

If you have an initial provisional tax liability, you may be charged interest from the first, second or third instalment date. The instalment date interest applies from is determined by the business start date.

More information about an initial provisional tax liability and the dates that interest applies from is available in our guide *Provisional tax (IR289)*.

There are special rules about how interest is calculated when a fund has an initial provisional tax liability and has changed its balance date. For further information please refer to our *Tax Information Bulletins (TIB)*.

Question 21 2017 provisional tax

2017 provisional tax is charged for income the fund will earn in the 2017 income year. It's payable in two, three or six instalments. There are three options for calculating your provisional tax - standard, estimation and ratio.

If the fund's 2016 residual income tax (RIT) is:

- **\$2,500 or less** it does not have to pay provisional tax, but it can make voluntary payments
- **more than \$2,500 but expected to be \$2,500 or less**, it may estimate 2017 provisional tax at nil
- **more than \$2,500 and expected to be more than \$2,500 for 2017**, it must pay 2017 provisional tax using one of the payment options.

Residual income tax (Box 18G) is the amount remaining after deducting all credits except provisional tax payments.

Standard option

2017 provisional tax is the 2016 RIT amount plus 5%. If you use this option, write **S** in Box 21 of the return and the amount of 2017 provisional tax in Box 21A.

Estimation option

Your fund can estimate its 2017 provisional tax any number of times up to its third instalment due date. If its 2017 RIT is expected to be less than the 2016 tax, estimating may prevent the fund from paying more than it has to.

If you estimate its provisional tax, write **E** in Box 21 and the amount of 2017 provisional tax in Box 21A. The instalments should be one-third of your estimation. If you're using the ratio option and select **E** at Box 21 this means you're electing to stop using the ratio option.

Ratio option

If you're 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 to use the ratio option by phone or in writing before the beginning of the income year you wish 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.

More information about the ratio option is available in our guide *Provisional tax (IR289)*.

Interest

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

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

Note

Interest will continue to accrue until the tax has been paid. You can stop any more interest accruing on the fund's account by paying the total tax assessed for the period the interest was charged. If the fund has been charged interest, it should be paid by the due date for payment of tax.

Election to be a provisional tax payer

A fund is a provisional tax payer for the 2016 year if its RIT for that year is more than \$2,500. If the 2016 RIT is \$2,500 or less but the fund paid provisional tax for the year, the fund may elect to be a provisional tax payer for that year, which may affect the interest the fund is entitled to.

To elect to be a provisional tax payer for the 2017 year, attach a note to the front of the 2016 return.

Penalty for not taking reasonable care

When you estimate the fund's 2017 provisional tax, your estimate must be fair and reasonable. If the 2017 RIT is greater than the provisional tax paid, you may be liable for a penalty which is 20% of the underpaid provisional tax.

For more information:

- on interest and penalties, read our guide *Penalties and interest (IR240)*
- on provisional tax, read our guide *Provisional tax (IR289)*.

Tax pooling

Tax pooling allows taxpayers to pool provisional tax payments, offsetting underpayments by overpayments within the same pool, and reducing their 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 (search keywords: tax pooling).

Payment dates

2017 provisional tax

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

First instalment	28 August 2016
Second instalment	15 January 2017
Third instalment	7 May 2017

A fund with a balance date other than 31 March generally pays provisional tax on the 28th day of the 5th, 9th and 13th months after the balance date.

There are two exceptions:

- Payments that would otherwise be due on 28 December are payable on 15 January.
- Payments that would otherwise be due on 28 April are payable on 7 May.

These dates will alter if:

- the fund is registered for GST, and
- the GST filing frequency is six-monthly, or
- provisional tax is paid by the ratio option.

If any of these situations apply to you, read our guide *Provisional tax (IR289)*.

2016 end-of-year income tax

Funds that have an agent and an extension of time may have until 7 April 2017 to pay their tax. If you think this applies, contact your agent.

Otherwise, a fund with a balance date between 1 March and 30 September must pay its end-of-year income tax and any interest by 7 February 2017.

A fund with a balance date between 1 October and 28 February must pay its end-of-year income tax by the 7th 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.

You can pay in person by cash or eftpos at Westpac branches.

We recommend making electronic payments because it's the most accurate and reliable method. These electronic options are available through your bank:

- 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 of our payment options, go to www.ird.govt.nz/pay or read our factsheet *Making payments to Inland Revenue (IR584)*.

Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

If you can't 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.

Read our guide *Penalties and interest (IR240)* for more details.

Interest rules

Your fund will be charged interest if it has more than \$100 unpaid tax (including any late payment penalties) after the payment due date.

If your fund overpays its tax by more than \$100 we may pay you interest.

Where a return has a credit at Box 18G, interest starts on the later of the following:

- A The day after the due date for payment
- B The day after the date payment was made
- C The day after the return was lodged.

For more help

If you have any questions about tax for superannuation funds, please contact:

Large Enterprises Services
Investigations and Advice
Private Bag 39984
Wellington Mail Centre
Lower Hutt 5045

Phone 0800 443 773

Fax 04 890 4502

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 (IR778)*. 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 to callers seven days a week except between 5 am and 6 am 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.

Postal addresses

Payments

Inland Revenue
PO Box 39050
Wellington Mail Centre
Lower Hutt 5045

Returns

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

General correspondence

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

For a full list of addresses go to [www.ird.govt.nz/contact us](http://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 (search 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** (search 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 (IR778)*.

New Zealand Government