

## Leaving New Zealand and filing a tax return

This factsheet explains what you need to do if you're leaving New Zealand and want to file a tax return before the end of the tax year.

When you leave New Zealand, you need to work out if you'll be a resident or a non-resident for tax purposes.

If you're away from New Zealand for more than 325 days in a 12-month period (the days don't have to be consecutive) and you don't have a permanent place of abode here, you'll generally be considered a non-resident for tax purposes. Your tax residency determines what income tax return you may need to file and what income you need to declare on it.

Find out the meaning of "permanent place of abode" and how to work out your personal tax residency at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: personal tax residency).

If you're becoming a non-resident for tax purposes and don't continue to receive income from a New Zealand source after you leave, you may need to complete an *Individual tax return (IR3)* declaring your income and expenses up to your date of departure.

Find out if you need to file an IR3 at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: need to file).

### Completing an IR3 tax return

To file an IR3 tax return before the end of the year you'll need to download and send in the most recent year's IR3 from our website (search keyword: IR3). You'll need to cross out the year on the form and then write the dates the return covers, ie, 1 April to your date of departure. Returns for the current tax year are available after the tax year ends on 31 March.

With your completed IR3, you'll need to send us a copy of:

- proof of your income, deductions and claimable expenses information until the date of your departure
- your airline tickets or a travel agent's itinerary with proof of full payment
- your postal address, including country and postcode.

If you received salary or wages you'll be able to get your earnings information through myIR Secure Online Services at [www.ird.govt.nz/myir](http://www.ird.govt.nz/myir) or from your final payslip.

If you'd prefer to file your IR3 online, just wait until after the tax year ends and you'll be able to file through myIR.

**Note:** Your employer is required to provide your earnings information to us by the 20th of the month following the month in which you were paid.

Send your return and the required information to:

Inland Revenue  
PO Box 39090  
Wellington Mail Centre  
Lower Hutt 5045

The fastest and safest way to get your refund is to have it direct credited into a New Zealand bank account. Please provide one if you can. It normally takes between 8 to 10 weeks to process part-year returns.

### Keeping in touch

Keeping up to date with your tax affairs after you've left New Zealand is easy. You can:

- visit our website [www.ird.govt.nz](http://www.ird.govt.nz)
- use myIR to view your account and send us secure messages
- call us on +64 4 978 0779
- elect a nominated person to act on your behalf. Set up a nominated person in myIR or by calling us. You'll need the name and IRD number of the person you want to nominate.

### More information

If you're a non-resident for tax purposes and continue to receive income from New Zealand after you leave, you'll need to file an *Income tax return: Non-resident individual (IR3NR)* return every year to declare your New Zealand income.

If you're a tax resident after you leave, you'll need to file an IR3 every year to declare your New Zealand and worldwide income. However, New Zealand has double tax agreements (DTAs) with many other countries to decide which country has the first or sole right to tax specific types of income. Find out about DTAs at [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: dta).

Find out more about your tax responsibilities when leaving New Zealand at [www.ird.govt.nz/international](http://www.ird.govt.nz/international)