



**Inland Revenue**  
Te Tari Taake

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# Education centres

**A tax guide for organisations  
that provide education**

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# Introduction

This guide is for you if you're involved in running any type of education centre, including:

- universities
- schools
- kindergartens
- kōhanga reo
- crèches.

## www.ird.govt.nz

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

- **Log in or register for myIR** - 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.

## 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 entering the shoulder number in the search box. You can also order copies by calling 0800 257 773.

### Note

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

# Glossary

## Business

Any enterprise or activity operated to make a profit. Tax will be charged on any profits after expenses the business makes. If the business makes a loss, this can be offset against other income in the current year or future years.

## Charitable organisation

An organisation that carries out charitable activities or exists exclusively for charitable purposes, which include:

- the relief of poverty
- the advancement of education
- the advancement of religion
- other activities that will benefit the community.

A charitable organisation must be registered with the Charities Commission for its income to be eligible for exemption from income tax.

For more information see our guide *Charitable organisations (IR255)* or go to the Charities Commission website [www.charities.govt.nz](http://www.charities.govt.nz)

## Consideration

For GST, it includes any amount paid in return for a supply of goods or services.

- It doesn't have to be compulsory.
- It doesn't need to be cash, eg barter.
- It may be a promise to not do something, eg in return for goods, a creditor may agree not to pursue a debt.
- It may be an incentive offered to induce a supply.
- It may be paid by someone else, eg a parent pays for a child's haircut.

It does not include unconditional gifts made to non-profit bodies if the donor does not receive a direct benefit, eg street appeals or bequests.

## **Non-profit body**

An association or organisation, whether incorporated or not:

- that isn't carried on for the profit or gain of any member, and
- whose rules don't allow money, property or any other benefits to be distributed to any of its members.

A non-profit body must have written rules to get an income tax exemption. For GST, non-profit bodies include schools bound by the Education Act 1989 and charitable organisations.

## **Public authority**

Includes all government departments, agencies and corporations, but not:

- the Governor-General
- members of the Executive Council
- ministers of the Crown or members of parliament.

## **Taxable activity**

Any activity carried on continuously or regularly is a taxable activity. It must supply (or intend to supply) goods and services to others for a consideration (see page 4), but not necessarily for profit.

Taxable activities don't include:

- employment as a salary or wage earner
- hobby activities
- the occasional sale of domestic or private assets
- making GST-exempt supplies.

## **Turnover**

This is the total gross value of all goods and services supplied, excluding GST. It includes:

- goods and services sold or provided in New Zealand
- exported goods
- services supplied overseas
- grants, subsidies and barter arrangements.

It doesn't include:

- the sale of stock and assets because of winding down or ceasing business
- the sale of plant or assets being replaced
- exempt goods and services
- unconditional gifts.

### **Unconditional gift**

A donation or payment made:

- voluntarily to any non-profit body for the non-profit body to use
- where there is no identifiable direct benefit to the giver or the family of the giver.

Examples of unconditional gifts are:

- donations
- receipts from door-to-door appeals and street collections
- bequests
- voluntary school fees (but not school activity fees).

Subscriptions, income from trading activities and any payments made by the Crown or a public authority are not unconditional gifts for GST purposes.

# Part 1 - Basic tax information

## What is an education centre?

The term "education centre" includes all organisations providing educational services, from universities to daycare centres. Throughout this guide we've called them "centres".

## Types of education centres

1. Centres bound by the Education Act 1989 and its amendments
2. Charitable organisations
3. Non-profit bodies
4. Businesses.

## Centres bound by the Education Act 1989 and its amendments

These are schools operated by boards of trustees. They include:

- state primary schools
- intermediate schools
- secondary schools
- private integrated schools
- composite schools
- Kura Kaupapa Māori schools, and
- special education schools.

These schools are exempt from income tax by the Education Act 1989 and don't have to file income tax returns. They may have to pay other taxes such as GST.

## Charitable organisations

These are centres that meet the criteria required of a charitable organisation. Charities have to be registered with the Charities Commission for their income to be eligible for an income tax exemption. They may have to pay other taxes, such as GST and fringe benefit tax (FBT).

## Non-profit bodies

These are generally community-based organisations with rules that prevent members from receiving any benefits. Some non-profit bodies are childcare and playcentre-type organisations, kōhanga reo and community associations that haven't been registered with the Charities Commission.

If the net income (taxable income after expenses) is over \$1,000, the centre must file an income tax return and pay tax on income over \$1,000.

The tax rates are:

- incorporated centres - 28 cents in the dollar
- unincorporated centres - 10.5 cents in the dollar on income from \$0 to \$14,000
  - 17.5 cents in the dollar on income from \$14,001 to \$48,000
  - 30 cents in the dollar on income from \$48,001 to \$70,000
  - 33 cents in the dollar on income above \$70,000.

## Businesses

If a centre is run to make a profit for its owners, it will be liable for income tax and may also have to pay GST or other taxes.

Centres that are run to make a profit must file a set of accounts and one of these returns:

- IR3 for a sole trader
- IR4 for a company (shareholders must file IR3 returns)
- IR6 for a trust
- IR7 for a partnership (individual partners must also file IR3 returns)
- IR9 for a club, society or other non-profit body.

If you're unsure what type of return you should complete contact us. For further information on running a business go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR320) to read our guide *Smart business (IR320)*.

## Due dates for provisional tax

Centres classed as non-profit bodies or businesses are liable for provisional tax if their residual income tax is more than \$2,500 for the year. The due dates for payment of their instalments of provisional tax depend on the centre's balance date. For more information read our booklet *Provisional tax (IR289)*.

## **GST (goods and services tax)**

If your centre runs a taxable activity with an annual turnover (total income before expenses) of \$60,000 or more, you must register for GST.

Registered centres collect GST and pay it to us. They can also claim back any GST they incur as part of their business.

To work out turnover, only include income liable for GST. Don't include income that isn't liable for GST or is exempt. For example, include income from Ministry of Education grants and subsidies, tuition fees and attendance dues, but not income from donations or koha, school fees, residential rent and interest.

You need a myIR Secure Online Services account to register for GST. Go to [www.ird.govt.nz/myIR](http://www.ird.govt.nz/myIR) to find out more.

## **Separate registration of divisions**

Any centre operating more than one school, or separate divisions of the same centre, may register these separately for GST. You must add together the turnover of all schools and divisions to decide whether you need to register. If the total annual turnover is over \$60,000 you can register each division or school separately.

For more information on GST and registering separate divisions go to [www.ird.govt.nz/gst](http://www.ird.govt.nz/gst)

## **Employing staff**

If your centre employs staff, you must register with us as an employer. You can register online in myIR. Go to [www.ird.govt.nz/myIR](http://www.ird.govt.nz/myIR) for more information. You'll find more information on becoming an employer on our website [www.ird.govt.nz/payroll-employers](http://www.ird.govt.nz/payroll-employers)

Anyone who is not a contractor and does paid work for your centre is treated as an employee. You must deduct PAYE from any payments these employees receive. If you provide anyone with board and lodging rather than money for their work, you must calculate the gross value of the benefit given to them. You need to deduct PAYE based on this amount and pay it to us. Other benefits paid to replace wages may be liable for FBT (page 10).

Refer to our *Employer's guide (IR335)* for further information on:

- employer requirements,
- PAYE,
- hiring self-employed contractors,
- ACC,
- student loans,
- child support, and
- employer's superannuation contributions.

## **FBT (fringe benefit tax)**

If your centre provides fringe benefits (perks) to any of your employees, you must pay FBT. For more detailed information on FBT read our *Fringe benefit tax guide (IR 409)*.

Some of the benefits liable for FBT are:

- low-interest loans
- subsidised transport
- goods or services supplied below market cost (there is a \$300 exemption each quarter for this)
- employer contributions to sickness, accident and death benefit funds.

When calculating your FBT to pay, you have a choice of FBT rates to use. You can choose to work out the FBT to pay using the alternate rate calculation process or you can apply a single rate of 49.25%.

All companies and centres providing benefits to employees generally file FBT returns on a quarterly basis.

We won't charge FBT if the benefits to each employee in certain cases are worth less than \$300 per quarter.

## **Filing FBT returns annually**

Employers who provide fringe benefits and have less than \$500,000 of combined annual PAYE and ESCT (employer superannuation contribution tax) can file FBT returns annually, by 31 May.

## **GST on fringe benefits**

GST is payable on the value of any fringe benefits supplied. Include the benefits as taxable supplies in the GST return covering the filing date for the FBT return.

## FBT and charitable organisations

Charitable organisations are exempt from paying FBT on any benefits provided to employees who are working for the organisation. If the benefit is provided as part of a salary package, FBT is payable.

For example, if an employee has the use of a car while carrying out work for the organisation, this isn't subject to FBT. But if the employee uses the car privately, FBT will be charged.

Universities cannot have this exemption from FBT.

## RWT (resident withholding tax) on interest

If your centre is exempt from income tax, it will generally be eligible for an exemption certificate. You need to apply to get a certificate of exemption by sending us a completed *Application for exemption from RWT on interest and dividends (IR451)* form.

If you're a charitable organisation, you'll have to be registered by the Charities Commission to qualify for this exemption. For more information on paying interest and deducting RWT read our guide *RWT on interest (IR283)*. If your organisation has no certificate of exemption from RWT on interest and dividends, you'll need to avoid the default and/or no-notification rates being applied by:

- giving your IRD number to your interest payer, and
- electing a RWT rate.

## Dividends and imputation

If you're running your centre as a limited company, you'll have to deduct RWT from any dividends you may pay to your shareholders. The RWT rate payable on dividends is 33%, but this rate is offset by any imputation credits or foreign dividend payment credits, attached to the dividend. For instance you only need to deduct 5% RWT from a dividend that is fully imputed at 28:72 (the maximum imputation ratio for any credits that relate to tax paid of 28%).

For more information read our guides *Resident withholding tax on company dividends (IR284)* and *Imputation (IR274)*. To help you during the transition to the 28% company tax rate, read our factsheet *Imputation and the company tax rate change (IR237)*.

## Record keeping

You have to keep enough records to be able to calculate the income, expenses and GST liability of your centre and to enable us to confirm your accounts if required. Some records you must keep are:

- account books to record receipts and payments
- bank statements
- invoices (including GST invoices)
- receipts
- any other necessary documents to confirm entries in your accounts
- stocktake figures for the end of the financial year
- wage records for all employees, including ESCT records
- interest and dividend payment records.

### **Note**

For GST you don't need to keep a tax invoice for items costing less than \$50. For income tax, you should have invoices for all expenses, whatever the amount.

You must keep all records for seven years, even if you cease operating. All records must be in English, unless you have written approval from us to use another language.

It's important to keep all this information as we routinely inspect people's records. If you fail to keep sufficient records you can get a fine.

## Part 2 - Income and expenses

### Income

Education centres can receive many types of income, for example:

- grants
- subsidies
- donations
- fees
- raffle money
- trading profits
- proceeds from the sale of assets.

The table on page 14 shows what types of income are liable for GST and income tax.

Income that is "exempt from GST" is different from income that's "not liable for GST". This is important when working out your claim for GST credits for goods and services purchased to run your centre. GST-registered non-profit bodies may claim GST credits on expenses incurred in deriving income that's either liable or not liable for GST. You cannot claim for expenses incurred in deriving income that's exempt from GST.

## Table of income

For more information about this table see the notes on pages 15 to 19.

Type of income	Liable for GST	Not liable for GST	Exempt from GST	Liable for income tax	Not liable for income tax
Grants	✓				✓*
Subsidies	✓				✓*
Suspensory loans	✓			✓	
Donations		✓			✓
Unconditional gifts		✓			✓
Koha		✓			✓
Bequests		✓			✓
School fees		✓*			✓
Activity fees	✓			✓	
Kindergarten fees		✓			✓
Attendance dues	✓			✓	
Tuition fees	✓			✓	
School trips or visits		✓			✓*
Early childhood centre fees		✓			✓
Examination fees		✓*			✓*
Hostel fees	✓			✓	
Raffles	✓				✓*
Sale of donated goods or services			✓		✓
Sale of purchased goods	✓			✓	
Trading activities	✓			✓	
Hall or equipment hire	✓			✓	
Rent received (residential)			✓	✓	
Rent received (commercial)	✓			✓	
Sale of assets or equipment	✓				✓
Building and maintenance recoveries	✓				✓
Insurance receipts	✓				✓
Penalty payments (fines)	✓			✓	
Textbook deposits		✓*			✓*
Advertising or sponsorship	✓			✓	
Interest or dividends			✓	✓	

\* Can be liable in certain situations. Contact us on 0800 377 774 for more information.

## Grants and subsidies

Education centres may receive grants and subsidies from the Crown, public authorities and other organisations. The tax treatment of these is covered in our guide *Grants and subsidies* (IR249).

## Donations (unconditional gifts)

Donations given as unconditional gifts to a centre that is a non-profit body aren't liable for GST. They should be totally ignored in all GST calculations. A donation is only an unconditional gift if the giver doesn't receive anything in return. If the centre provides the use of premises or advertising space in a school magazine in return, the income isn't a donation and is liable for GST. Donations from fundraising activities by parent-teacher associations or similar groups to school boards of trustees are unconditional gifts.

Some grants made to non-profit bodies fall within the meaning of an unconditional gift or donation, especially if given by charitable trusts. If you're not sure contact us.

## Koha

Any koha payments made as unconditional gifts shouldn't be treated as income liable for GST. An unconditional gift is one that provides no benefit to the giver. For more information read our factsheet *Payments and gifts in the Māori community* (IR278).

## Bequests

A bequest is treated as an unconditional gift and is ignored for GST purposes.

## School fees

The Education Act 1989 gives New Zealand citizens aged between 5 and 19 the right to free education at any state school. Because the education doesn't depend on the payment of school fees, these are considered to be an unconditional gift and aren't liable for GST or income tax. School fees that aren't unconditional gifts, or are paid to centres not bound by the Education Act 1989, will generally be liable for GST and income tax.

Fees paid by foreign students are treated as income. They're liable for GST and also income tax if your centre isn't tax exempt. This is because foreign students don't have the right to free education in New Zealand and are paying for the benefit they receive.

## Activity fees

Fees students pay to take part in activities run by the centre, such as home economics and workshop technology, are liable for GST and income tax, because they're not unconditional gifts. The fees essentially recover the cost of providing materials for these classes. Centres can claim GST credits on the costs of running these activities.

## **Kindergarten, early childhood centre, playcentre and kōhanga reo fees**

Parents' voluntary payments made to the general fund are treated as unconditional gifts, and aren't liable for GST or income tax. If fees must be paid for the child to attend, they aren't unconditional gifts and would be liable for GST and income tax.

## **Attendance dues**

Attendance dues paid to integrated schools aren't unconditional gifts, because they must be paid for the child to attend the school. This means the dues are liable for GST. They're also liable for income tax unless the organisation is tax exempt. If you'd like more information contact us on 0800 377 774.

## **Tuition fees**

University students' tuition fees paid are not unconditional gifts to the university. If the fees aren't paid, the students cannot enrol. The fees are liable for GST and income tax.

## **School trips**

If money is collected for school trips, it's generally not liable for GST or income tax if the money is used to cover admission fees.

If only some of the money collected for school trips is used to cover admission fees, the surplus is liable for GST and income tax.

## **Examination fees**

Where a centre collects examination fees, the part that is handed over to another organisation isn't liable for GST or income tax. If the centre keeps any portion of the fee, this is liable for GST and income tax.

## **Hostel fees**

Hostels are generally liable for GST, as they come within the definition of a "residential establishment". The GST to be charged is worked out using a special calculation which you can find in the *GST guide (IR375)*.

## Raffles

For a raffle with cash prizes, the amount liable for GST is the total of all ticket sales, less the total amount of all the cash prizes.

If purchased goods are used as prizes, all the takings are liable for GST and tax credits can be deducted for the prizes purchased.

Where donated prizes are raffled, all takings are GST liable. This is because the purchase of the raffle ticket buys the right to participate in the raffle and not the actual prizes (donated goods are exempt from GST).

Generally, raffle proceeds aren't liable for income tax. The profits will be liable if the proceeds come from outside the centre and the raffle is run like a business, intending to make a profit (the scale and nature of the activity confirm this).

## Sale of donated goods and services

If a non-profit body has goods or services donated to it and later sells them, it cannot charge GST on the sale. The proceeds aren't liable for income tax.

If all the goods and services making up the final goods sold by the non-profit body are donated, the sale is exempt from GST. If the final goods sold are made up of both donated and purchased goods and services, including any wages paid to employees, the sale is liable for GST.

## Sale of purchased goods

Goods purchased and resold to raise funds are liable for GST and income tax. Any organisation can claim a GST credit for any purchases made, as long as it meets the tax invoice rules.

## Trading activities

Centres may have independent trading operations that supplement their income, eg running stationery shops, tuckshops, farms and cafeterias.

These operations will sell goods and/or services and are liable for GST. They're subject to the normal GST registration rules, but there are some special registration criteria for non-profit centres.

The net profit, after the deduction of expenses, is liable for income tax unless the centre is tax exempt.

## Hall and equipment hire

The money received from hiring a hall or equipment will be part of the centre's income for GST and income tax, if it's not exempt.

## Residential and commercial rent

Renting a dwelling as a private home is exempt from GST. This means that GST is not charged on the rent and the expenses of maintaining the home don't qualify for a GST credit.

## Sale of assets and equipment

The sale of assets and equipment used in running the centre will be liable for GST, unless they were:

- originally donated to a non-profit centre, or
- used mainly to produce exempt income.

The sale of a business asset is generally not assessable for income tax, but would affect any claim made for depreciation of the asset. For more information see our guide *Depreciation (IR260)*.

## Building and maintenance recoveries

Payments the centre receives as reimbursements, eg for the cost of repairing damage to grounds or buildings, are liable for GST.

## Insurance receipts

If your centre receives a payment from a general insurance claim, the proceeds are subject to GST, as the transaction is treated as if the insurance company purchased the asset.

Generally, these payments aren't liable for income tax, but may affect any claim made for depreciation of the asset. For more information see our guide *Depreciation (IR260)*.

## Penalty payments (fines)

Centres may levy certain fees as a fine for things like overdue library books. They're a consideration for a service, in this case the extended borrowing, and are liable for GST and income tax.

## Textbook deposits

Deposits made to a centre to secure textbooks aren't liable for GST or income tax at the time of deposit. If the book is damaged or lost and the centre keeps the deposit, it's then liable for GST and income tax.

If the deposit is donated to the centre when the pupil leaves, it becomes an unconditional gift and isn't liable for GST or income tax.

## Advertising and sponsorship

Income received by centres for advertising space sold in school magazines etc, is liable for GST.

There's a difference between advertising and a simple acknowledgment. Advertising is a service that benefits the person making the payment and is liable for GST and income tax. A simple acknowledgment doesn't provide a clear benefit.

The difference between advertising and an acknowledgment cannot be defined in a general way. Each case must be looked at separately and all circumstances surrounding the payment must be considered. If your centre is receiving this type of income and you're not sure how to treat it, contact us on 0800 377 774.

Sponsorships are quite clear. In return for the sponsorship, the centre advertises the sponsor's name. This may be by wearing the sponsor's name on T-shirts, or use of the sponsor's products.

Income from sponsorships is liable for GST if the centre is registered, and liable for income tax if the centre isn't exempt.

## Interest and dividends

Interest and dividends received by centres are exempt from GST. Centres cannot claim GST credits for any costs incurred in deriving exempt income.

Interest and dividends are assessable for income tax. Usually, RWT will have been deducted from the interest and dividends, and imputation credits may be attached to dividends, before the centre receives them. A centre may complete an *Application for exemption from RWT on interest and dividends (IR451)* form, so it receives the gross interest or dividends.

## Expenses

Centres have to pay various costs to earn their income, eg salaries, wages, allowances, general maintenance and utilities.

Centres liable for income tax can deduct the expenses from gross income to work out the taxable profit.

Tax credits and expenses can only be claimed if they're incurred in earning income liable for GST or income tax.

## Payments to school trustees

Centres may make a payment to the chairperson and to each school board trustee for each board meeting they attend.

These payments are honoraria and tax at a flat rate of 33 cents in the dollar should be deducted.

Part of these payments will be considered reimbursement of expenses, so the school board won't need to deduct tax from the following:

- chairperson of board of trustees - the first \$75 of honoraria per board meeting attended, up to a maximum of \$825 a year (11 meetings)
- other board members - the first \$55 of honoraria per board meeting attended, up to a maximum of \$605 a year (11 meetings).

School board trustees are self-employed for ACC purposes.

## 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.

Call us if you can't pay your tax by the due date. We'll look at your payment options, which may include an instalment arrangement depending on your circumstances.

For more information go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: managing penalties).

## Part 3 - Services you might need

### 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 forms and publications 0800 257 773

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.

### 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 centres are open 8am to 8pm Monday to Friday, and 9am to 1pm Saturday. 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](http://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](http://www.ird.govt.nz/introbizvids) then go to [www.ird.govt.nz/contact-us/seminars](http://www.ird.govt.nz/contact-us/seminars) to find a seminar near 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 select the “post” icon at [www.ird.govt.nz/contact-us](http://www.ird.govt.nz/contact-us) and choose from the dropdown options.

## 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 for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 775 247 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.

For more information, go to **www.ird.govt.nz** (search keyword: complaints) or call us on 0800 274 138 between 8am and 5pm weekdays.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process. For more information, go to **www.ird.govt.nz** (search keyword: disputes).

