



Inland Revenue
Te Tari Taake

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Putting your tax returns right

How to tell Inland Revenue what's wrong with your tax returns

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

Introduction

If you make a mistake or file an incorrect tax return, tell us about it before we find out in some other way. This guide will help you put your tax returns right whether you've made a minor mistake or a more complex one. Telling us straightaway will mean any penalties will be much lighter.

Getting your returns right doesn't have to be stressful and in some cases you may even be able to correct it yourself in a later return.

In this guide

Part 1 - Outlines your obligations as a taxpayer under the tax laws.

Part 2 - What to do if you've made a minor or genuine error.

Part 3 - Explains what a voluntary disclosure is, and the benefits to you of making one.

Part 4 - Sets out the penalties that could apply if you have broken the tax laws and didn't make a voluntary disclosure to tell us.

If you need more help after you've read this guide, please contact us.

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.
- **Calculators and tools** - 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 user ID or password?

Request these online from the myIR login screen and we'll send them to the email address we hold for you.

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Terms we use in this guide

Abusive tax position - A dominant purpose of a tax position or scheme to avoid tax. They include artificiality, contrivance, circularity of funding, concealment of information and unreliable interpretations of the law.

Adjustments - Where some of the business costs are paid personally or some personal costs are paid by the business and a calculation has to be made to work out how much GST can be claimed by the business.

Audit and investigation - A process where Inland Revenue checks the validity and accuracy of information a tax payer sends to them.

Due date - The last date you can file a return or make a payment on before penalties are added.

Input tax - When a registered person buys goods or services to use in a taxable activity, the GST portion of the price is called input tax. This is a legal term - we usually call it a GST credit.

Instalment arrangement - An agreement between you and us to pay your outstanding taxes at a set sum and frequency to clear the amount owed, over a set term.

NOPA (notice of proposed adjustment) - A notice telling you that we intend to change a tax assessment or impose shortfall penalties. It sets out the changes we intend to make, the facts and the law supporting our decision.

Output tax - The legal term for GST charged by a registered person on goods and services supplied in a taxable activity. We usually call it GST payable or GST collected.

Overstatement of input tax - Claimed more GST than you were allowed to.

Unacceptable tax position - A position you take in working out your tax that when looked at in detail by Inland Revenue is likely to be found incorrect.

Part 1 – Your tax obligations

Before we explain how to correct your tax returns, here is a quick reminder of your tax obligations. Its up to you to work out your taxes and pay them as the law requires. So you need to know your basic tax obligations.

You must:

- work out the correct amount of tax you have to pay (unless you don't have to file a return)
- deduct or withhold the correct amount of tax from payments or receipts, when required
- pay your tax on time
- keep all tax related information (including books and records) and maintain all necessary accounts or balances
- disclose all information needed by us in a timely and useful way
- cooperate with us as required by the Acts we administer
- comply with any other specific tax obligations.

Some examples of not meeting your obligations are:

- putting false information in a tax return or knowingly leaving income out of it
- not deducting PAYE or not paying it to us.

We routinely audit and investigate the tax affairs of people and businesses. Our guide **Inland Revenue audits - IR297** has more information about audits and how they work.

If you don't meet your tax obligations, you can be charged penalties. See Part 4 for more information about these.

Part 2 – Correcting errors

If you realise you've made mistakes in your tax return after you've filed, you can fix these:

- in myIR
- in your next return
- by asking us to do it.

Do not send us a replacement return to fix your mistake.

Late claim of GST input tax

If you didn't claim a GST input tax in a past return but should have, you may claim it in the current or future return. You can only make a late claim for GST on expenditure incurred in the previous two years. Exceptions to this two-year rule include:

- not being able to get a tax invoice
- payments for expenditure are under dispute
- mistakenly treating a supply as non-taxable
- clear mistakes or simple oversights you have made.

Alternatively, you may follow the same process that applies to adjustments to output tax or overstated input tax - see below.

Adjustments to GST output tax or overstated input tax

For errors that involve an adjustment to output tax or an overstatement of input tax, you may use the "make an amendment" option in myIR, or send a **Notice of proposed adjustment - IR770 (NOPA)** to Inland Revenue within the response period the GST return period relates to. If you cannot issue a NOPA within this timeframe, you may request an amended GST assessment.

When making an adjustment you must keep the following details as part of your records:

- return period the error occurred
- GST amount involved
- nature of the error
- return period when the correction was made.

Correcting genuine errors for any type of return

Made a mistake in a return? You can ask us to correct it either by phone, post, secure mail or requesting an amendment online.

Clear and genuine errors like arithmetic or transposition errors can be corrected in this way.

You need to tell us:

- the tax type and period containing the error, eg, Income tax, 31 March 2020
- the amount of tax in error
- the nature of the error, eg, added your gross income from your two jobs up incorrectly
- how the error occurred, eg, human error
- how and why the error was identified
- what the amended figures in the return should be so a correct assessment is made.

You'll still have to pay any tax owing because of the mistake, but if you pay it by the due date we set, you won't be charged a late payment penalty (or non-payment penalty, in the case of an employment information).

We'll send you an amended assessment so you know how much you have to pay and when to pay it.

If it's more than \$100, interest will be charged from the day after the original due date for paying the tax, up until the day the tax is paid in full.

Fixing mistakes in your next return

If you've made a mistake calculating your annual gross income or the amount of GST you've collected, you can fix it in the next taxable period if:

- your return has one or more mistakes meaning the final tax amount is wrong
- the tax difference caused by the mistake is \$1,000 or less.

You can also fix a mistake in your return if the tax difference caused by the mistake is the same as or less than both:

- \$10,000 of your yearly gross income or GST collected
- 2% of your yearly gross income or GST collected.

This only applies if you are not correcting your return mainly to delay paying your tax.

Fixing mistakes in the same return

You may be able to fix mistakes in the original return in myIR. If you cannot, you'll need to ask us to change your return instead.

Information you need to provide

To help us amend your return as fast as possible you need to provide:

- your IRD number
- the tax type, period and years
- the amount of tax involved
- a description of the change you're asking for including which parts of the return need to be updated
- why the change is needed, how the mistake happened and how you found it
- if needed, details of any wrong advice we gave you
- any relevant documentation, records or information supporting the request.

You may also provide:

- copies of your computer accounting packages
- GST audit trail before and after amendment
- bank statements
- customs invoices
- tax invoices
- credit or debit notes.

If we agree, we'll change your original GST or income tax return and send you a new notice of assessment.

Disputing a return

If you choose a tax position in a return and change your mind about it, you cannot correct it. You must use our disputes process and both:

- complete a **Notice of proposed adjustment - IR770**
- send it to us no later than four months after the return you want to correct is due.

GST returns

You can fix mistakes in GST returns in the same ways as returns for any other tax type. However, there are some other ways you may be able to fix mistakes in a GST return.

Unclaimed purchases or expenses in GST returns

You can claim purchases or expenses in your next return if you have not claimed them within 2 years of supply, or because:

- you were not able to get a tax invoice
- there was a dispute over the price of the taxable supply
- you mistakenly decided the expense was not a taxable supply
- of a clear mistake or simple oversight.

Credit or debit notes

If you send or receive a credit or debit note that changes the GST for a period, account for the change in the period the note was sent or received.

Correct errors on my fringe benefit tax return

You can correct your fringe benefit tax (FBT) return in myIR if:

- you made one or more errors, and
- the difference in the total fringe benefit tax to pay is \$1,000 or less.

1. Gather your information

You will need details of the fringe benefits you provided in the relevant period.

2. Correct the error in myIR

Register for myIR if you do not have an account.

Find the return that has the mistake and enter the correct details. Your FBT payment or refund will automatically be updated.

You will get a confirmation receipt as soon as you finish correcting your return. This will tell you if you need to make a payment or are due a refund.

Correcting errors in investment income reporting

Correcting errors within a year

Payers can correct errors occurring within a tax year, regardless of their size. There is no need to let us know about these errors.

Correcting errors from earlier years

Errors relating to earlier years can be corrected if the total value of the adjustment does not exceed the larger of either:

- \$2,000
- 5% of the payer's withholding liability for the tax type that the error relates to (for example, RWT or NRWT) for the year in which the first payment is made.

How errors relating to earlier years are corrected depends on whether they result in too much or too little tax being deducted, and the type of income.

The following processes only apply to errors made by payers of investment income. They do not apply to errors made by recipients of investment income.

Correcting RWT and NRWT errors from earlier years

How errors in RWT and NRWT are corrected depends on whether the error results in too much or too little tax being deducted.

Errors resulting in too little tax being deducted

Payers can correct errors that result in too little tax being deducted from income without having to pay penalties and interest.

Where payers discover they haven't deducted enough RWT or NRWT from a person's income, they can:

- deduct it from later payments made to the person
- ask the person to pay the amount that wasn't deducted
- adjust the amount of taxable income (only for non-cash dividends).

Corrections must be made before the next due date for reporting investment income to us (provided it's reasonably practicable to do so). The information we require is the:

- name, IRD number, and contact address of the payer
- name and contact address (email, street address or mobile phone number) of the person who received the income
- IRD number and date of birth of the person who received the income (if the payer has it)
- adjustments made to the investment income information originally provided.

Errors resulting in too much tax being deducted

Payers can correct errors that result in too much tax being deducted from income.

Payers can refund tax withheld in error any time before the 20th of April following the end of the tax year in which the error occurred, provided they have not provided the person who received the income with:

- an end-of-year withholding tax certificate for RWT
- a shareholder dividend statement, or
- a statement to a member who received a taxable Māori authority distribution.

Payers must provide us with the amount of the refund at the time it is paid so that we don't also provide a refund.

If the amount isn't refunded by the 20th of April following the end of the tax year in which the error occurred, payers must provide us and/or the recipient with the amount to be refunded by the 20th of April.

Where the over-deduction has already been paid to us, we will pay the refund to the:

- payer if future payments to the person have been adjusted
- person who received the income if future payments have not been adjusted.

Part 3 – Voluntary disclosures

A voluntary disclosure is when you tell us what is wrong with your tax returns before we find out in some other way. For example, you left out some income from your return or claimed expenses that you were not entitled to.

Any individual, business, trust or employer can make a voluntary disclosure.

You can make a voluntary disclosure for any of the following:

- approved issuer levy (AIL)
- child support payments
- totalisator, lottery, casino and gaming machine duties
- GST (goods and services tax)
- fringe benefit tax (FBT)
- Working for Families Tax Credits
- income tax
- student loan repayments
- tax deductions for:
 - tax on employees' earnings
 - withholding tax on schedular payments
 - RWT (resident withholding tax) on interest or dividends
 - NRWT (non-resident withholding tax) on income paid to a non-resident
 - tax on superannuation contributions
 - foreign dividend withholding payments.

When to make a voluntary disclosure

You can make a voluntary disclosure:

- any time before we tell you we'll be doing a tax audit or investigation (pre-notification disclosure), or
- after we tell you we're doing a tax audit or investigation but before it begins (post-notification disclosure).

Advantages of voluntary disclosures

Making a voluntary disclosure has several advantages compared to waiting for us to find out ourselves. The advantages are:

- you won't be prosecuted in court (if you make a pre-notification disclosure)
- any shortfall penalty will be reduced.

If you make a voluntary disclosure before we tell you about a pending tax audit or investigation you'll get a bigger reduction in shortfall penalty charges.

If you make a post-notification disclosure, prosecution may only be considered in cases of evasion or fraud.

Compare these advantages with the penalties listed in Part 4.

How to make a voluntary disclosure

You can make your disclosure by:

- sending us a secure mail in myIR
- completing and sending us a **Voluntary disclosure - IR281** form
- calling us
- sending us a letter, or email
- visiting one of our offices
- telling us during an interview
- using the 'make an amendment' option in myIR, (where available).

You can get a **Voluntary disclosure - IR281** form from ird.govt.nz/forms-guides

You need to tell us what is wrong with your tax returns and why. Give as much information as you can including:

- your details, or the details of the estate, trust, partnership or company including:
 - name
 - trade name
 - IRD number
 - address
 - date of birth or start date
 - contact details)
- why you're making a voluntary disclosure (the nature of the mistakes or omissions)
- the year(s) or period(s) concerned
- an explanation of why the mistakes or omissions occurred
- enough information for us to work out how much tax you owe.

If you use the **Voluntary disclosure - IR281** form, sign the declaration and send the completed form to us.

If you don't have all the information we need to work out your taxes, you can still make a voluntary disclosure. Tell us as much as you can and state that there is more information to come. We'll contact you to arrange a date you must give us the rest of the information by. We'll take into account your circumstances and the type of information you still have to collect.

You can also get help with your voluntary disclosure from a tax agent, accountant, solicitor, friend, whanau support or one of our community compliance officers. If you have a tax agent, they can discuss your case with us, but you will still have to sign the voluntary disclosure form when it's completed.

What to pay

If you make a voluntary disclosure, you have to pay any tax outstanding. You may also have to pay:

- interest on unpaid tax
- a shortfall penalty - see Part 4 for further information.

We'll send you a new calculation to tell you how much you have to pay and when to pay it.

If you have more than \$100 tax to pay, interest is added from the day after the original date the tax was due, to the day the tax is paid in full.

If you pay by the new due date we set, we won't charge late payment penalties (or non-payment penalties, in the case of an Employment Information).

Repayment options

If you've got tax debt that you cannot pay, we can help you. Contact us as soon as you can so we can discuss your options.

You can also contact us before the tax is due if you know you will not be able to pay it. You can send us a secure email in myIR or call us.

We'll ask you for more information so we can understand your situation and work out the best way to help you. We'll then let you know your options.

We may ask for a:

- disclosure of financial position form if you're an individual customer - IR590
- 12 month cash flow forecast if you're a business customer - IR591.

Your payment options

We'll talk to you about your options.

These could be:

- setting up an instalment arrangement to repay an agreed amount over time.
- a write off of an agreed amount if we decide that full payment will cause you serious hardship (if you're an individual).

If your business is unable to pay its debts, contact us to discuss your options.

Disclosure at time of filing

There are penalties for taking an "unacceptable tax position" or what is described as an "abusive tax position". The penalty can be reduced if you give us details of the tax position you've taken at the time you filed the return.

To do this, complete a **Statement in support of a tax position - IR282** form - the middle of this guide. You can get more copies from ird.govt.nz

Give as much information as you can, including:

- your details, or the details of the estate, trust, partnership or company (including name, trade name, IRD number, address, date of birth or start date and contact details)
- an overview of the tax position taken
- the basis on which your tax position is taken (such as case law on the subject, contents of any legal opinions, legal articles and related material)
- the tax type(s) and year(s) or period(s) the tax position relates to
- reference to any Inland Revenue public or binding rulings, and
- a calculation, if necessary, to show the position and how it was reached.

Sign the declaration and send the completed form with the relevant return to us.

Note

If the return is being E-Filed by a tax agent, the disclosure form needs to be sent separately.

Part 4 – If you choose not to tell us

If you don't meet the obligations and don't make a voluntary disclosure, you may face a number of penalties. These are:

- late payment penalties
- prosecution
- shortfall penalties.

We could also charge interest on any unpaid tax from the original date the tax was payable.

Late payment penalties

We may charge late payment penalties for unpaid tax. We will not charge late payment penalties on:

- unpaid tax of \$100 or less
- student loan payments - but we may charge late payment interest.

Penalty amounts

Late payment penalties start from the day after the payment due date. If your tax is reassessed, we may set a new due date before we charge penalties.

Penalties for late payments can be given in 3 stages:

- 1% penalty on the day after payment due date
- 4% penalty for remaining tax including penalties on 7th day after payment due date
- 1% penalty every month the remaining tax including penalties is unpaid.

If it's your first late payment in a 2 year period, we may give you a grace period before we charge penalties. We'll tell you if you have a grace period and your new due date. If you do not pay by the new due date, we'll charge the penalty from the original due date.

These penalty rates do not apply for child support. Child support penalties have different rates.

Penalties for employment information

If you file employment information but do not pay the correct amount, you may have to pay:

- a non payment penalty
- late payment penalties and interest.

The non payment penalty is 10% of the overdue amount. If you still do not pay, another 10% penalty will be added each month an amount remains unpaid.

When you pay the unpaid amount or enter into an instalment arrangement, the last 10% penalty given will reduce to 5%.

Māori authority penalties

Māori authorities with a debit balance in their Māori authority credit account (MACA) at 31 March will get a 10% penalty on that amount. The debit balance is further income tax due, and the penalty is a Māori authority distribution penalty tax.

Further income tax and Māori authority distribution penalty tax are due by 20 June following the end of the MACA year.

Prosecution

We may prosecute you for not meeting your tax obligations. The maximum penalties for different offences are:

Absolute liability offences

These include:

- not filing a return on time
- not supplying information that we need
- not applying for GST registration when you must
- not providing a tax invoice for GST purposes when you must
- not keeping required books and documents.

The maximum fine is \$4,000 for the first offence, \$8,000 for the second offence and \$12,000 for any subsequent offences.

Knowledge offences

These include knowingly:

- not keeping required books and documents
- not providing information, including tax returns and forms, when required to do so
- providing altered, false, incomplete or misleading information, including on tax returns and forms
- using the tax you've deducted or withheld for other purposes instead of paying it to us
- not deducting or withholding tax when required to do so
- issuing two GST tax invoices for the same taxable supply.

If you don't have the information we ask for, or don't make or account for withholding payments for reasons beyond your control, you won't be prosecuted.

The maximum fine for the first offence is \$25,000 and \$50,000 for any subsequent offences.

However, the penalty for knowingly using tax deductions for any purpose other than payment to Inland Revenue is imprisonment for up to five years and/or a fine of up to \$50,000 for each conviction.

Evasion or similar offences

You can also be imprisoned for up to five years and/or fined up to \$50,000 if you intentionally evade the assessment or the payment of tax, or unlawfully try to get a refund for yourself or someone else by:

- knowingly not making a deduction or a withholding of tax
- knowingly not keeping books and documents that must be kept
- knowingly not providing information, including tax returns and forms, when required to do so
- knowingly providing altered, false, incomplete or misleading information
- pretending to be another person for any purpose or reason
- knowingly filing false returns.

You may also be prosecuted for certain offences under the Crimes Act 1961.

Shortfall penalties

You need to be careful when you file your tax return. If you underpay your tax because your return is wrong, we may charge you a shortfall penalty.

There are five types of shortfall penalty, each with its own penalty payment rate.

Reasonable care

Reasonable care is about making sure you meet your tax obligations. You need to have good recording systems to ensure income and expenditure are properly recorded. You need to make sure you're giving any tax agents the right information.

When deciding if you haven't taken reasonable care, we consider:

- the complexity of the law and transaction
- the amount and seriousness of the shortfall
- accidental errors
- professional advice received
- the difficulty and expense of taking precautions against a shortfall occurring
- your age, health and background.

If you're a business customer, we'll also consider:

- the size and nature of the business
- the internal controls in place
- the business's record-keeping practices
- any systems failures.

The penalty for not taking reasonable care is 20% of the tax shortfall.

Unacceptable tax position

A tax position is a decision that you might make when filing a tax return. Tax positions are sometimes used to reduce or delay paying tax.

An 'unacceptable' tax position is a decision you've made that's more likely to be wrong than right. Unacceptable tax positions cannot be seriously considered by a court as being reasonable decisions.

A penalty will be charged when the tax shortfall:

- resulted from a tax position that was more likely to be wrong than right
- is in income tax
- is more than both \$50,000 and 1% of the taxpayer's total tax figure for the relevant return period.

The penalty for an unacceptable tax position is 20% of the resulting tax shortfall.

Gross carelessness

In tax matters, 'gross carelessness' is when you've shown:

- no care managing your tax
- little or no thought to the consequences
- unreasonable behaviour leading to a high risk tax shortfall.

The gross carelessness payment penalty is not based on whether you were careless on purpose or by accident.

The penalty for gross carelessness is 40% of the resulting tax shortfall.

Adopting an abusive tax position

An abusive tax position is a tax position used for the main purpose of not paying tax. The penalty for abusive tax positions is 100% of the resulting tax shortfall.

If you promote, offer, sell or issue a tax arrangement to 10 or more investors in a tax year and it involves an abusive tax position, you will be liable for a promoter penalty.

The promoter penalty will be the sum of the tax shortfalls your investors could have obtained. This means that if the arrangement affects income tax, the promoter penalty is calculated on the maximum tax-related benefits of each investor at the rate of 39 cents in the dollar.

If a promoter is penalised, the penalty on the investors is reduced from 100% to 20%.

Tax evasion

Tax evasion may involve:

- evading the assessment or payment of tax, on your own or another's behalf
- using deducted or withheld tax for anything other than its lawful purpose
- failing to make a legally required deduction or withholding tax
- obtaining a refund or payment of tax that you know you aren't entitled to
- enabling someone else to obtain a refund or payment of tax you know they aren't entitled to.

The penalty for evasion is 150% of the resulting shortfall.

In some cases, we would prosecute instead of asking you to pay the evasion shortfall penalty. This could mean imprisonment for up to five years and a fine of up to \$50,000.

If you're an employee acting on behalf of your employer, you would face a penalty if you:

- fail to deduct or withhold tax for them
- use tax for anything other than payment to Inland Revenue.

In practice, a senior employee who issues an order to do this may be held accountable.

Raising shortfall penalties

We can raise a shortfall penalty amount by 25% if you have obstructed us by:

- refusing reasonable access to your business premises
- destroying relevant records
- lying and falsifying details
- deliberate delays to frustrate enquiries.

There is also a criminal penalty for obstruction.

Lowering your shortfall penalty

Shortfall penalty amounts may be reduced if you:

- have a past record of good behaviour
- let us know something is wrong before or during an audit of your tax records.

Shortfall penalties may be cut in half if you have not had to pay a shortfall penalty for the same tax type within the last 4 years. If this applies to PAYE, FBT, GST or RWT, your penalty will be reduced if you have not had to pay a shortfall penalty within the last 2 years.

We can only reduce a penalty for the same shortfall once.

Lowering penalties with voluntary disclosure

We can lower your shortfall penalty if you make a full voluntary disclosure either:

- before you get the first notice of a pending tax audit or investigation
- after the first notice but before we start the audit or investigation.

Generally, we will write to you, your business or tax advisor to let you know of an audit, but we may verbally inform you.

It's a good idea to tell us of a shortfall as soon as you can. Telling us early may lower your penalty.

Time of voluntary disclosure and how much we may lower the penalty

- During a registration check or unannounced visit by us 40%
- After first notification, but before the tax audit or investigation starts 40%
- Before first notice of a pending tax audit or investigation 75–100%

During an audit where you tell us there is an issue with another tax type 75–100% for the other tax type if we did not tell you it would be audited.

You can make a disclosure to support your interpretation or the tax position you took when you filed your tax return.

Temporary shortfall penalties

We can lower a shortfall penalty by 75% if you have reversed or corrected the shortfall. We call this a reduced penalty for temporary shortfall. Any reverse or corrected shortfall must be permanent.

You do not have to have filed a return showing the reversal before notification of an audit. We will need to know that there would have been a reversal in the shortfall if you had filed the return.

You'll need to make sure you reverse or correct your shortfall:

- before the end of the 4 year period beginning the day after the you took the tax position
- by paying or returning the correct total amount of tax for the periods involved.

However, if the shortfall appears to be part of an arrangement it may not be treated as a temporary shortfall.

Late payment

If you do not pay a bill on time, you may have to pay penalties and interest.

Contact us if you are not able to pay on time. We'll look at your payment options, which may include an instalment arrangement.

Find out more at ird.govt.nz/penalties

Interest

Interest on unpaid tax applies for all periods.

Interest on underpayments of tax starts on the day after the original due date for paying the tax, and ends on the day the tax is paid in full. For example, if a reassessment increases your tax liability of three years ago, three years' interest is charged.

Interest is charged on the difference between the original amount of tax paid and the new amount assessed, even if time is allowed for payment before a late payment penalty is imposed.

For more information

If you would like more information about penalties and interest, read our **Penalties and interest - IR240** guide. You can get a copy from ird.govt.nz/forms-guides

Note

The benefits of making a voluntary disclosure far outweigh waiting for us to find out what may be wrong with your tax returns. If you need help with any of your tax obligations or you have any questions about anything in this guide, please call us.

Services you may need

myIR

You can manage your tax and entitlements online with a myIR account.

In myIR you can:

- check if you're due a refund
- keep up-to-date with your student loan
- check and update your Working for Families Tax Credit details
- review your KiwiSaver contributions
- manage your child support payments
- file returns
- update your contact and bank account details.

myIR is available 24 hours a day, seven days a week. Find out more, and register, at ird.govt.nz/myIR

Forgotten your user ID or password?

Request these online from the myIR login screen and we'll send them to the email address we hold for you.

Need to speak with us?

Have your IRD number ready and call us on one of these numbers.

Personal taxes	Business taxes
General tax, tax credits, refunds, payment options, Working for Families Tax Credit payments, and paid parental leave 0800 775 247	General tax, tax credits and refunds 0800 377 774
Child support (8am to 5pm Monday to Friday) 0800 221 221	Employers 0800 377 772
Student loans 0800 377 778	GST 0800 377 776
	Significant enterprises 0800 443 773
International callers	Want faster access to our services?
Find the best number to call at ird.govt.nz/contact-us	Voice ID-enrolled customers have shorter calls and better after-hours access.
Free calling does not apply to international callers.	Enrol for voice ID 0800 775 247
	Reset your myIR password 0800 227 770
	Check your account balances 0800 257 777
	Order forms and guides 0800 257 773
If you have a complaint	
Complaints Management Service (8am to 5pm Monday to Friday) 0800 274 138	

We're open 8am to 8pm Monday to Friday, and 9am to 1pm Saturday. We record all calls.

Our self-service lines are open 7 days a week - except between 5am and 6am each day. They offer a range of automated options, especially if you're enrolled with voice ID.

Find out more at ird.govt.nz/contact-us

Postal addresses

Returns	General correspondence
Inland Revenue PO Box 39090 Wellington Mail Centre Lower Hutt 5045	Inland Revenue PO Box 39010 Wellington Mail Centre Lower Hutt 5045

For a full list of addresses go to ird.govt.nz/contact-us and select the post option.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy

Other Inland Revenue publications

We have a variety of publications to help people with their tax obligations. You may find some of these useful.

Disputing an assessment - IR776 explains the process to follow if you want to dispute an assessment of your tax liability or some other decision.

Inland Revenue audits - IR297 is for people in business and investors. It explains how audits are chosen, what is involved if we audit you, how we will work with you, and what happens once an audit is completed.

Notice of proposed adjustment - IR770 form is used to change a return you've filed or where you disagree with a decision that we've issued.

Tax Information Bulletin Vol 14, No 4 (April 2002) includes *Standard Practice Statement INV-251 Voluntary Disclosures*.

Tax Information Bulletin Vol 14, No 8 (August 2002) includes *Standard Practice Statement INV-510 Requests to amend assessments*.

Penalties and interest - IR240 explains why we charge penalties and interest, what the different charges are and how to avoid them.

