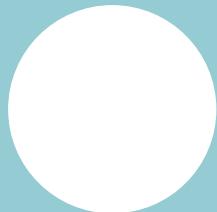




# Taxes and duties

An introduction to New Zealand's tax system



# 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.

## myIR

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

In myIR you can:

- check if you are due a refund
- keep up to date with your student loan
- check and update your Working for Families 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, 7 days a week. Find out more, and register, at  
[ird.govt.nz/myIR](http://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.

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# Introduction

If you are a new resident, new to the New Zealand tax system, or considering immigrating, this guide is an introduction to the different kinds of taxes Inland Revenue collects in New Zealand. We also explain the following social assistance programmes that we administer:

- Child support - money paid by a parent not living with their children to help support their children financially.
- Working for Families - an entitlement for families with dependent children aged 18 and under.

## Note

This guide deals with tax residence rules only. The tax residence rules are different from the usual New Zealand immigration and residency rules. When we refer to a 'New Zealand resident' or a 'non-resident', we mean a New Zealand resident or non-resident for tax purposes.

On page 22 you'll find a list of other publications for more detailed information about the topics covered in this guide.

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

# Part 1 - General information

## New Zealand's tax system

Everyone in New Zealand must pay their share of tax by law. This is how the government funds public services such as education, healthcare, roads and welfare. Almost all New Zealanders contribute to these services through the taxes they pay.

New Zealand residents pay income tax in New Zealand on their worldwide income. If you are a New Zealand resident, most of the income you receive will be subject to tax. This includes income from personal effort, investments, benefits, pensions and overseas.

New Zealand also has a goods and services tax (GST), which is included in the price you pay for most goods and services.

New Zealand does not have a capital gains tax, but profits from selling some assets can be taxed in some circumstances. There's no tax on cash or personal assets you bring into New Zealand.

Inland Revenue is the main government department that administers tax laws and collects tax payments. New Zealand Customs also collects some taxes and duties on imported goods.

New Zealand's tax system relies on people's honesty in complying with the tax laws. It's important you understand your tax responsibilities, to avoid being penalised.

## Tax residence

The residence rules set out in tax law is different from the normal citizenship rules. Having New Zealand citizenship or permanent residence does not necessarily mean you are a resident for tax purposes. On the other hand, you could be a resident for tax purposes, but not hold citizenship here.

As an individual, you are a New Zealand resident for tax purposes if you meet any of these conditions:

- You've been in New Zealand for more than 183 days in any 12-month period and have not become a non-resident (refer to page 11).
- You have a 'permanent place of abode' in New Zealand.
- You are away from New Zealand in the service of the New Zealand government.

## **The 183-day rule**

If you've been in New Zealand for more than 183 days in any 12-month period, you are considered to be a New Zealand tax resident from the first of those 183 days. The 183 days do not have to be consecutive. For example, if you come to New Zealand for 10 days in April and then return for 20 days in September of the same year, that's counted as 30 days. If you are in New Zealand for part of a day, it's counted as being a whole day. This means that the days you arrive or depart are treated as days present in New Zealand.

If you've ever been resident in New Zealand under the 183-day rule you remain resident until you become a non-resident (refer to page 11).

## **A permanent place of abode in New Zealand**

The Income Tax Act 2007 says that a person, other than a company, who has a 'permanent place of abode' in New Zealand is a New Zealand tax resident. This means there must be somewhere in New Zealand you could live (such as a house or other dwelling). All your ties and links with New Zealand also need to be considered. If you have strong ties to New Zealand it's likely that you have a permanent place of abode in New Zealand.

If there is somewhere in New Zealand you could live, it's necessary to decide whether it's your permanent place of abode - the following table has more information.

To decide you need to consider all your circumstances.

<b>Do you have a permanent place of abode in New Zealand?</b>	
<b>Circumstance</b>	<b>Look at</b>
<b>Presence in New Zealand</b>	how much time you spend in New Zealand, and whether you are here continuously or from time to time
<b>Accommodation</b>	how you've previously used the accommodation you have in New Zealand, and your connection with it. Do you own it, lease it or control it?
<b>Family and social ties</b>	where your family live (especially immediate family) and if you belong to any New Zealand clubs, associations, or organisations
<b>Economic ties</b>	if you have bank accounts, credit cards, investments, life insurance or superannuation funds here
<b>Employment or business</b>	if you run a business or you are employed here. If you have (or may have) employment to return to, the terms of any employment contract
<b>Personal property</b>	if you have vehicles, clothing, furniture or other property or possessions kept here
<b>Intentions</b>	whether you intend to come back to New Zealand to live, and if you do, when
<b>Benefits, pensions and other payments</b>	whether you receive any welfare benefits, pensions or other payments from a New Zealand agency or organisation

**This list is a guide only** - you'll need to consider your **overall** situation when working out whether you are a New Zealand tax resident.

Even if you maintain ties or even a physical home in other countries, you can still be a New Zealand tax resident. As long as you have a permanent place of abode in New Zealand, you'll always be a resident. This test overrides any rules about the number of days you are here.

If you are a New Zealand tax resident and also a tax resident of another country under that country's tax laws, it's possible you could be taxed twice on the same income. To avoid this, New Zealand has double tax agreements with many other countries. These agreements are explained on page 12.

# Paying tax as a resident

If you are a New Zealand resident you are taxed on your worldwide income. In your first New Zealand tax return you must include your worldwide income from all sources from the date you arrived in New Zealand.

You are normally allowed a credit for any tax paid overseas, up to the amount of New Zealand income tax payable on that overseas income. To claim a credit, you'll need to be able to produce records that show the overseas tax you've paid.

## Note

In New Zealand the tax on each person's income is calculated separately. For example, there are no joint assessments for a spouse or partner.

## Temporary tax exemption on foreign income

Most types of individual income from overseas may be temporarily exempt from tax in New Zealand. This temporary tax exemption is available to people who:

- qualify as a tax resident in New Zealand on or after 1 April 2006, and
- are new migrants or returning New Zealanders who have not been resident for tax purposes in New Zealand for at least 10 years prior to their arrival in New Zealand.

The temporary tax exemption for foreign income starts on the first day that you are a tax resident here. It ends 48 months after the month you qualify as a tax resident in New Zealand.

## Example

Sarah was in New Zealand from 10 to 14 March 2016. She then moved here on 22 April 2016 and qualified as a tax resident on 16 October 2016. She met the criteria for her foreign income to be temporarily exempt from tax in New Zealand. Sarah's exemption applies from 10 March 2016 until 31 October 2020.

## Qualifying for the exemption

To be eligible for a temporary tax exemption on foreign income you must:

- have qualified as a tax resident in New Zealand on or after 1 April 2006
- not have been a New Zealand tax resident at any time in the past 10 years before you qualified again as a tax resident in New Zealand (page 5 has information about New Zealand tax residence)
- not have been eligible for this tax exemption before (including if you were eligible but chose to waive the exemption), and
- not be receiving Working for Families (partner must not be receiving them either).

The exemption can only be granted once in a lifetime - you cannot extend your tax exemption or renew it after its expiry date. There are some types of foreign income that do not qualify for a temporary tax exemption (refer to page 10).

## **The exemption and Working for Families**

You cannot have both Working for Families and a temporary tax exemption. That means if you apply for Working for Families, you'll lose your exemption.

And once you've applied for Working for Families, you cannot change your mind.

If you have a partner and both of you have a temporary tax exemption and one of you applies for Working for Families, **both of you will lose your exemption**.

If only 1 of you has the exemption, loss of the exemption will depend on who has the exemption and who applies for Working for Families.

- If the person who has the exemption applies, they will lose their exemption.
- If the person without the exemption applies, and we accept the application, then their partner will lose their temporary tax exemption from the date Working for Families starts.

If you have a temporary tax exemption and you qualify for Working for Families, we recommend you consider your options before you apply.

You can always apply for Working for Families once your exemption ends.

Go to page 19 for information about Working for Families.

## **How to claim the exemption**

If you are eligible, the tax exemption is automatically granted. If you qualify you do not need to tell us about foreign income you receive for the period that your exemption applies. However, you must tell us about any foreign income that does not qualify for the temporary tax exemption.

You can contact us within New Zealand on 0800 775 247, or if you are calling from overseas, +64 4 832 5205.

Additional countries can now call us for free from Australia, Canada, United States of America, China, Hong Kong Special Administrative Region, South Korea and United Kingdom. Visit [ird.govt.nz](http://ird.govt.nz) to view the Overseas customers – toll free numbers.

The types of foreign income temporarily exempt from tax in New Zealand are, for example:

- controlled foreign company (CFC) income that is attributed under New Zealand's CFC rules
- foreign investment fund (FIF) income that is attributed under New Zealand's FIF rules (including foreign superannuation)

- non-resident withholding tax (for example, on foreign mortgages)
- approved issuer levy (for example, on foreign mortgages)
- income arising from the exercise of foreign employee share options
- accrual income (from foreign financial arrangements)
- income from foreign trusts
- rental income derived offshore
- foreign dividends
- foreign interest
- royalties derived offshore
- income from employment performed overseas before coming to New Zealand, such as bonus payments
- gains on the sale of property derived offshore (held on revenue account)
- offshore business income (that is unrelated to the performance of services).

The foreign income that will continue to be taxed in New Zealand is:

- employment income from overseas employment performed while living in New Zealand, and
- business income relating to services performed offshore.

If you receive non-exempt types of foreign income from the date of your arrival back in New Zealand, you'll need to show this income in your **Individual tax return - IR3**, even if you qualify for a temporary tax exemption on other types of foreign income.

## After the exemption has ended

When your temporary tax exemption ends you need to include all foreign income received since your exemption ended in your tax return along with your New Zealand income.

You need to file a tax return after the end of your exemption and every tax year after that, as long as you have foreign income, regardless of whether or not you told us of your foreign income when you arrived in New Zealand.

New Zealand's tax year runs from 1 April to 31 March. If your exemption ends at any time in a tax year other than on the standard balance date of 31 March, you'll need to apportion your foreign income received for that year in your tax return.

### Example

Sam qualified as a tax resident in New Zealand on 10 September 2015 and met the criteria for his foreign income to be temporarily exempt from tax in New Zealand from 10 September 2015 until 30 September 2019.

Sam's exemption ends in the middle of a standard New Zealand tax year and he will continue to receive foreign income after his exemption ends (30 September 2019).

In his IR3 for the year ending 31 March 2020 (the tax year that his exemption ended), Sam has to show the foreign income he received from 1 October 2019 to 31 March 2020.

## For more information

Visit [ird.govt.nz](http://ird.govt.nz) for more about:

- the temporary tax exemption on foreign income
- filing an **Individual tax return - IR3**.
- You can contact us within New Zealand on 0800 775 247, or if you are calling from overseas, +64 4 832 5205.

## Becoming a non-resident

Remember that if you have a permanent place of abode in New Zealand you'll be a resident for tax purposes. However, if the ties and links described on page 7 suggest you do not have a permanent place of abode here, you can become a non-resident under the '325-day rule'.

### The 325-day rule

If you are away from New Zealand for more than 325 days in any 12-month period, and you do not have a permanent place of abode in New Zealand, you'll become a non-resident for tax purposes. The 325 days do not have to be consecutive. Remember, if you are here for part of a day it's counted as a whole day.

## Recognised seasonal employer scheme

Under the recognised seasonal employer scheme, workers from overseas are employed in the horticulture and viticulture industries. This is to help with the shortage of local workers.

If you are a recognised seasonal worker you are non-resident for New Zealand tax purposes, but you must pay New Zealand tax on your New Zealand income. Your employer will deduct tax at a flat rate under the PAYE scheme. You need to use the NSW (non-resident seasonal worker) tax code on your **Tax code declaration - IR330**.

## Paying tax as a non-resident

If you are a non-resident you are taxed here only on your income from New Zealand sources. Non-residents file a **Non-resident individual tax return - IR3NR**, which is different from a resident's tax return. If you are a non-resident with income from New Zealand, please make sure you let us know. This is so we can send you the right return form and tax you correctly.

Normally, overseas countries will let you claim a credit for the tax that you pay on your income from New Zealand, limited to the overseas tax payable on the New Zealand income.

## Double tax agreements

To avoid double taxation of a person who is a tax resident of 2 different countries, New Zealand has negotiated double tax agreements (DTAs) and Tax information exchange agreements (TIEAs) with many other countries. These DTAs and TIEAs establish rules to determine what taxing rights each country has. Most DTAs and TIEAs contain a 'tiebreaker' clause to establish which country has prior claim when settling competing tax claims.

These countries or territories have a DTA or TIEA with New Zealand		
Australia	India	Russian Federation
Austria	Indonesia	Samoa
Belgium	Ireland	Singapore
Canada	Isle of Man	South Africa
Cayman Islands	Italy	Spain
Chile	Japan	Sweden
China	Jersey	Switzerland
Cook Islands	Korea, Republic of	Taiwan
Czech Republic	Malaysia	Thailand
Denmark	Mexico	Turkey
Fiji	Netherlands	United Arab Emirates
Finland	Norway	United Kingdom
France	Papua New Guinea	United States of America
Germany	Philippines	Vietnam
Hong Kong	Poland	

To get more details about any of these, call us on 0800 775 247 if you are a salary or wage earner, or 0800 377 774 if you are in business.

## IRD numbers

If you do not already have a New Zealand IRD number, you can apply for 1 by filling in an **IRD number application - resident individual - IR595** form or complete the IRD number application form online at [ird.govt.nz/IRDnumber](http://ird.govt.nz/IRDnumber) If you are going to claim Working for Families Tax Credits (page 19) you'll also need to complete an IRD number application for all the children you are applying for.

When applying for an IRD number you'll need some identification, such as a birth certificate or current passport. Take the IR595 form with your identification documents to an Inland Revenue appointed verifier. Further details can be found on the form.

For more information on applying for an IRD number go to [ird.govt.nz/IRDnumber](http://ird.govt.nz/IRDnumber)

If you've had a New Zealand IRD number before, call us on 0800 775 247 to check it's still valid.

Once you have your IRD number, please have it handy whenever you call us.

## Balance dates

New Zealand's tax year runs from 1 April to 31 March. All self-employed people, businesses and some individuals must complete a tax return after 31 March each year to declare all their income and tax paid.

Some self-employed people and businesses have a balance date other than 31 March, for example, some farmers have a 30 June balance date. Depending on the circumstances, we may give approval for other self-employed people and businesses to have a different balance date.

# Part 2 - Types of taxes and duties

## Income tax

In New Zealand, income tax is paid on these types of income:

- salary and wages
- business and self-employed income
- most social security benefits
- income from investments
- rental income
- in some circumstances profit from selling capital assets (this does not usually apply to personal assets sold)
- income that a New Zealand resident earns from overseas.

The level of your total gross income (before tax and allowable deductions) will determine what tax rates are applied. For tax rate details go to [ird.govt.nz/tax-rates](http://ird.govt.nz/tax-rates)

## Tax credits

### Independent Earner Tax Credit

There is a tax credit that can reduce the overall amount of tax you may have to pay if you are a New Zealand tax resident and your annual net income is between \$24,000 and \$70,000 and you:

- are not entitled to or receive Working for Families (either you or your partner),
- do not receive an income-tested benefit, NZ superannuation or veteran's pension, or an overseas equivalent of any of these.
- Net income means your total income from all sources less any allowable deductions or current year losses, not including any losses brought forward.

**If your only income is from salary or wages and you do not have any allowable expenses, for example, income protection insurance your net income will be your annual salary or wages before tax.**

To find out about this tax credit, go to [ird.govt.nz/ietc](http://ird.govt.nz/ietc) or phone 0800 775 247. Remember to have your IRD number handy.

### Donations tax credits

If you earn a taxable income (for example, salary, wages, benefit or self-employed income) there are also tax credits for making donations to charitable organisations.

These tax credits can be claimed using a **Tax credit claim form - IR526**. You need to provide receipts with your claim.

## Paying tax on salary or wages

If your income is from salary, wages or a social security benefit, your tax will be deducted under the PAYE (pay as you earn) system. This means the pay you get in your hand has already had tax deducted.

If your employer provides non-cash benefits as part of your employment package, they'll pay fringe benefit tax on them. You will not be taxed on these benefits.

When you receive income from employment (salary or wages):

- give your employer your IRD number so that the correct amount of tax is deducted from your pay. If you do not have an IRD number, go to page 13 to find out how to get 1.
- complete a **Tax code declaration - IR330** to ensure that you are taxed at the correct rate. Without a tax code declaration, tax is deducted at the higher no-notification rate of 45 cents in the dollar.

For information on what tax code to use for your job refer to the **Tax code declaration - IR330** or [ird.govt.nz/tax-codes](http://ird.govt.nz/tax-codes)

Most salary and wage earners and those who receive benefits and pensions pay the correct amount of tax during the year. You will receive an Income tax assessment or be required to file an **Individual tax return - IR3** at the end of the tax year, depending on your situation.

To check if you need to file an IR3 log in to myIR at [ird.govt.nz](http://ird.govt.nz) and use the online service.

## Paying tax on rental or business income

You may earn income that does not have tax deducted before you receive it, such as income from running your own business. In this situation other than your first year in business you'll generally have to pay your tax in instalments during the year. This is called provisional tax. When you file your tax return at the end of the financial year, the provisional tax you've already paid will be offset against the end-of-year tax amount you owe.

When you receive rental or business income, you need to:

- apply for an IRD number for your business unless you are operating as a sole trader
- keep accurate records
- fill out an **Individual tax return - IR3** each year and send it to us by the due date. When completing your IR3 you'll need to include income from all sources and work out the tax on your total taxable income.

### Note

There are different requirements for getting an IRD number for a business, depending on what type of business you have. If you are operating as a sole trader, you can use your own individual IRD number.

Visit [ird.govt.nz](http://ird.govt.nz) for more information on:

- the requirements for getting an IRD number for your business
- paying tax
- expenses or deductions you can claim
- GST (goods and service tax) and employer responsibilities
- good business practices when running a business in New Zealand.

Our **Smart business - IR320** guide is for new and existing businesses. This guide includes information on basic income tax responsibilities, bookkeeping, claiming expenses, GST and employer responsibilities.

If you receive rental income, check our **Rental income - IR264** guide for information on your tax responsibilities.

A list of other useful publications is on page 22.

## GST (goods and services tax)

GST is New Zealand's main type of tax after income tax. It is an indirect tax business (including retailers) charge as part of the cost of goods and services that they supply. The current rate is 15%.

When a GST-registered business buys goods or services from its suppliers, it can claim a credit for the GST the suppliers charge on these purchases. However, end-user consumers cannot claim a deduction for GST in this way. This means the final consumer of any product or service pays 15% GST on its cost.

GST is charged on almost all goods and services supplied in New Zealand, except for rental of residential property, financial services such as mortgages, loans and investments, and the sale of a business that is capable of being carried on by the purchaser as a taxable activity (going concern).

For more information on GST read our **GST guide - IR375**, or go to [ird.govt.nz/gst](http://ird.govt.nz/gst)

# Accident compensation

New Zealand has a comprehensive accident insurance scheme which covers the costs of all work and non-work-related accidents. The Accident Compensation Corporation (ACC) administers this scheme.

Levies for cover are paid by employers and self-employed people directly to ACC. Inland Revenue collects employees levies on behalf of ACC as part of the PAYE tax system.

## RWT (Resident withholding tax)

If you receive interest from any person or organisation, RWT is deducted before the interest is credited to you. This might include interest from financial institutions such as banks, finance companies, building societies or credit unions.

### RWT rates

The rate at which RWT is deducted from your interest depends on:

- the rate you have elected
- the date the interest is paid or credited
- whether or not you've given your IRD number to the person or organisation who is paying you interest
- whether or not you have elected an RWT rate with your interest payer
- your income level.

### Which rate should I elect?

If you've given your financial institution your IRD number, but not elected an RWT rate to be used, they'll deduct RWT at the no-notification rate. This may result in your RWT being deducted at too high a rate.

The rate you choose needs to account for the income you expect to earn in the tax year, not just the income from your investment.

For current RWT rates go to [ird.govt.nz/rwt](http://ird.govt.nz/rwt)

You can elect to have your interest deducted at a higher rate to avoid an end-of-year tax bill.

#### Note

If a financial institution does not have a client's IRD number, it will deduct RWT at the no-notification rate.

## How do I make an election?

To make an RWT rate election you can either:

- contact your bank or financial institution and tell them which rate you prefer to be on, or
- complete a **Choose your RWT deduction rate - IR456** form and give 1 to each bank or financial institution you deal with.

The rate you choose will apply once your bank or financial institution has processed this information.

## International tax rules

New Zealand residents must pay income tax in New Zealand on their worldwide income.

In addition, a New Zealand resident who has significant investments overseas must calculate the income from those investments according to New Zealand tax rules.

These calculation rules do not apply to ordinary overseas bank accounts that you hold.

To declare the income from these bank accounts, you simply convert the interest to New Zealand dollars (using the exchange rate for the date on which the interest was credited) and include it in your tax return.

For more involved or substantial overseas investments (including interests in superannuation schemes), the calculations can be quite complicated. To find out more about them contact your tax advisor or agent.

## Trusts

If you are a settlor, trustee, or beneficiary of a trust outside New Zealand, there are some trust tax rules you may need to know about. Refer to our guide **Trusts and estates income tax rules - IR288** for more information.

# Part 3 - Support for families

## Child support

Child support is money paid by parents not living with their children to help financially support those children, when:

- a couple who have children split up, or
- 2 people have children and are not living together, or
- dependent children are no longer living with either parent.

Child support is not a tax, it's a payment administered by Inland Revenue.

Inland Revenue Child Support assesses the amount the paying parent needs to pay and collects this money. It's then passed on to the person looking after the children to help with the costs of bringing them up, or to the government where the receiving carer is receiving a sole parent benefit to help offset the cost of the benefit.

Some parents pay financial support direct to the other parent without the money passing through Inland Revenue Child Support. This can only happen when the person caring for the children is not receiving a sole parent benefit.

For more information about child support please go to [ird.govt.nz/childsupport](http://ird.govt.nz/childsupport) or call 0800 221 221.

## Working for Families

Working for Families are for families with children aged 18 or under. There are different types of payments and you may qualify for 1 or more, depending on your family situation.

How much you get depends on:

- how many dependent children you have who are 18 or younger
- your children's ages
- any shared care arrangements
- how much you and your partner earn (your family income)
- where your family income comes from, for example, salary or wages, business, student allowance or a benefit, and
- the number of hours you work each week.

You also have to meet residency requirements to be eligible for Working for Families.

## Note

Partner means your civil union or de facto partner.

The Working for Families payment types are:

### **Family tax credit (FTC)**

This payment depends on how much you earn, the number of dependent children you have, and any shared care arrangements. We pay FTC if you are a working family, if you receive a student allowance or receive NZ Super. Work and Income often pays FTC to families receiving a benefit.

### **In-work tax credit (IWTC)**

This payment is for families who are normally in paid work:

As long as families receive income from paid work or receive certain compensation payments, IWTC is available to parents who are:

- self-employed
- receiving NZ Super
- receiving a Veteran's Pension, or veteran's weekly compensation payments.

You can get IWTC if you and/or your partner are normally in paid work but are receiving accident compensation for an injury that happened on or after 1 January 2006.

It is not available to families receiving an income-tested benefit or student allowance.

From 1 April 2021, you will keep receiving the in-work tax credit payments for up to 2 weeks during an unpaid break from work. For example, changing jobs, leaving employment or unpaid time such as school holidays.

Payments will stop if you/your partner start receiving an income-tested benefit or student allowance during this 2 week period.

### **Minimum family tax credit (MFTC)**

MFTC is payable to families working for salary or wages who earn an annual family income under a specified amount. MFTC ensures families can have a minimum weekly income after tax. A single parent must be working at least 20 hours a week, and in a 2-parent family, 1 or both parents between them must be working at least 30 hours a week.

If you and/or your partner would normally work the required weekly hours but are injured and receive accident compensation instead, you can still qualify for MFTC.

## Best Start

Best Start was introduced to assist families with the costs in a child's early years. You can get this payment for up to 3 years after a new child arrives.

For more information on Working for Families go to [ird.govt.nz/working-for-families](http://ird.govt.nz/working-for-families) to:

- see if you are eligible
- work out how much you may be entitled to
- register.

You can also call us on 0800 227 773 (or 0800 377 774 if you or your partner are in business) or on +64 4 832 5215 if calling from overseas. We're available from 8am to 6pm weekdays.

# Services you may need

## How to get our forms and guides

You can get copies of our forms and guides at [ird.govt.nz/forms-guides](http://ird.govt.nz/forms-guides)

### Forms and publications

These publications have more information on topics covered in this guide:

**First-time employer's guide - IR333**

**GST - do you need to register? - IR365**

**GST guide - IR375**

**Helping you to understand child support - IR100**

**IRD number application - resident individual - IR595**

**IRD number application - resident non-individual - IR596**

**New Zealand tax residence - IR292**

**Provisional tax - IR289**

**Rental income - IR264**

**Resident withholding tax (RWT) on dividends - payer's guide - IR284**

**Resident withholding tax on interest (RWT) payer's guide - IR283**

**Self-employed or an employee? - IR336**

**Smart business - IR320**

Smart business quick reference summary sheet:

- **GST - quick reference - IR324**
- **Income tax in your first year of business - IR325**

**Tax code declaration - IR330**

**Penalties and interest - IR240**

**Trusts and estates income tax rules - IR288**

**Visitor's tax guide - IR294**

## 0800 self-service number (New Zealand callers)

Our 0800 self-service number, 0800 257 777, is open 7 days a week. 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.

When you call, 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 1 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 277 771

Find out more at [ird.govt.nz/contact-us](http://ird.govt.nz/contact-us)

## Nominate someone to act on your behalf

You can nominate someone to act on your behalf to help you with your tax and entitlements. You can add a nominated person in myIR.

Having a nominated person does not change your responsibilities. You are still personally responsible for your tax obligations.

# 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](http://ird.govt.nz/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.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process.

Find out more about making a complaint, and the disputes process, at [ird.govt.nz/disputes](http://ird.govt.nz/disputes)



**Te Kāwanatanga o Aotearoa**  
New Zealand Government