



Request for PAYE exemption on Scheduling Payments

Certificates of exemption are only issued to those who:

1. **have identified themselves as being in business, and**
2. **are in receipt of income that is subject to deductions under schedule 4 of the Income Tax Act 2007** (under section RD 8 of the Income Tax Act 2007 this - does not include a payment that is essentially salary or wages if a master/ servant relationship exists between employer and worker. If a master/servant relationship exists, employers are required to deduct PAYE from all remuneration paid to their employees), and
3. **have a good record of filing returns and making payments.**

Note: If you receive income under a labour hire arrangement you can't use a certificate of exemption, unless you're a non-resident.

Personal details

IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Print the full name of the person or entity, for example, company or trust (do not show a trade name)

Address details

Street address

Town/city

Contact details () () ()

Daytime Evening Mobile

Work details

To support your request, please supply the following information:

1. A full description of the type of work that you do, for which you require a *Certificate of exemption*.

If this application is for a non-individual, for example, company or trust, go to Question 6. Otherwise go to Question 2.

2. Do you supply materials/tools/equipment/machinery/vehicles etc? Yes No
Please supply full details.

Work responsibilities

3. Do you decide your own hours of work? Yes No

4. Who are you responsible to on any given job, if anyone?

5. Can you sub-contract? Yes No

Must be completed by all applicants

6. Do you employ labour? Yes No

If this application is for a non-individual, for example, company or trust, go to Question 27. Otherwise go to Question 7.

7. Do you decide how the work is done? Yes No

8. Do you make all major decisions concerning the work undertaken? Yes No

Please give details.

9. If the work that you perform requires an on-site physical presence, whose responsibility is it to find a replacement for you, if necessary?



Payments and responsibilities

- 10. How is the payment for your services negotiated, for example, labour only or including supply of material?
- 11. How often are you paid for your services?
- 12. Who is responsible for the quality of the work?
- 13. Who is responsible for the correction of any faulty work?
- 14. Are there any time constraints for job completion? Yes No
- 15. Can your service be terminated for a breach of contract or unsatisfactory work? Yes No

Conditions and benefits

- 16. Are you entitled to overtime, sick pay or holiday pay? Yes No
- 17. Can you take time off whenever you want to? Yes No
- 18. Does the person you are working for have employees who do the same work as you? Yes No
- 19. Do you enjoy the same privileges and facilities that are available to any employees of the person you are working for? If so, please give details.
 Yes No
- 20. Were you previously an employee doing the same work for the person you are now working for? Yes No
- 21. Do you have a permanent employment relationship with any one person? Please give details.
 Yes No
- 22. Can you or do you simultaneously work for anybody else? Yes No

Risks and expenditure

- 23. Who pays for any expenditure incurred while the job is being carried out?
- 24. Are you responsible for your own GST, accident insurance premiums or indemnity insurance? Yes No
- 25. How do you obtain your work for example, advertising, word of mouth?
- 26. Do you carry the risk of business failure, or can you make a loss from your activities? Yes No
- 27. Please provide any other information that will assist in considering your application, for example, a copy of any written contract(s) that you are operating under.

Declaration

I declare the information given on this form is true and correct

Signature

/ /
Date