



- Complete this form to register as an IR56 taxpayer. IR56 taxpayers are workers whose employer is not required to deduct PAYE from their earnings. They are responsible for paying their own PAYE.
- Read all notes on the next page before completing this form.
- Please answer all questions and sign the declaration.

1. Your IRD number

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2. Print your full name

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First name(s)

Surname

3. Print your street address

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Street address

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Suburb or RD

Town or city

Postcode

4. Print your usual postal address if it is different from your street address.

If you use a tax agent to prepare your PAYE returns don't show **their** address here. Please ask them to give us the address for your PAYE mail.

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Street address or PO Box number

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Suburb, box lobby or RD

Town or city

Postcode

5. Print your contact number(s)

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Work

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Mobile phone or after hours

6. When will you start working as an IR56 taxpayer?

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Day

Month

Year

7. Tick the activity below that best describes what you do.

Community and non-residential care service

☐

United States Antarctic Program personnel

☐

Personal services

☐

New Zealand-based employee of an overseas employer

☐

Gardening service

☐

Embassy staff

☐

Child minding service (in the home)

☐

Lawnmowing service

☐

If none of these descriptions apply, please describe what you do, here.

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8. As an IR56 taxpayer you'll need to:

- keep records of the income you earn
- work out how much PAYE to deduct from your income
- complete and file employment information forms
- pay the PAYE deductions to Inland Revenue.

We would like to help you understand what is involved in doing the above. Your answers to the following questions will assist us in working out what information and services you might find useful. This may involve one of our tax advisors contacting you.

a. Will you be using an accountant or tax agent to prepare or help you with your employment information forms?

☐ Yes

☐ No

b. Have you worked with PAYE-related tasks in New Zealand before?

☐ Yes

☐ No

c. Initially, how difficult or easy do you think you'll find it to carry out all of the above tasks?

☐ Very difficult

☐ Quite difficult

☐ Quite easy

☐ Very easy

9. Print the full name of the person we can contact about this registration in case we need to clarify any information.

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First name(s)

Surname

Contact telephone number

(		)
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10. Declaration

I declare that the information given in this form is true and correct.

Signature

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Date

# Notes

## Who are IR56 taxpayers?

IR56 taxpayers are responsible for paying their own PAYE and are not self-employed.

Some examples of IR56 taxpayers are:

- private domestic workers who work part-time, such as home-helpers, attendant caregivers, nannies, gardeners and domestic odd-jobbers (see below for more information)
- embassy staff
- New Zealand-based employee of an overseas employer
- United States Antarctic Program personnel.

## Private domestic workers

Private domestic workers are people who:

- work in their employer's home
- do work for their employer that's not related to the employer's business
- are paid direct by their employer, and
- don't regularly work full-time.

Inland Revenue considers 'part-time' employment for private domestic workers to be employment of no more than 30 hours per week, on average, for each employer.

If you're one of the above workers and work part-time you're an IR56 taxpayer. If you regularly work full-time, the employer becomes responsible for your PAYE tax and other deductions, such as student loans and child support (if any).

## What happens next?

Once we receive your registration we'll send you:

- an **Employment information - IR348** form
- a **New Employee and KiwiSaver details - IR346K** form.

You need to:

- Fill out the **New Employee and KiwiSaver details - IR346K** form and send it to us either:
  - before your first pay day; or
  - with the **Employment information - IR348** form that includes your first pay.
- Send in your **Employment information - IR348** form at the end of every month. This has details of your gross wages and deductions made. You must file your IR348 within ten working days after the end of the month.
- You must pay your PAYE and other deductions to us by the 20th of the following month.

If you don't receive income as an IR56 taxpayer in any month, you don't need to file a return

You can make your payments to us through internet banking, by credit or debit card on our website.

When you stop working as an IR56 taxpayer you need to cancel your registration. You can do this by calling 0800 377 772.

Our **IR56 taxpayer's handbook - IR356** gives more information about IR56 taxpayers and what you need to do when you're registered. You can view or download a copy from our website [ird.govt.nz/forms-guides](https://ird.govt.nz/forms-guides)

## Send the completed form to the following address

Inland Revenue  
PO Box 39010  
Wellington Mail Centre  
Lower Hutt 5045

## 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).

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](https://ird.govt.nz/privacy)