



- This form is for use by all taxpayers, either personally or by their authorised agent.
- Please read the IR715 Binding Rulings Booklet for information about the binding rulings process, including when we can and can't give rulings.
- If you need further assistance, or to arrange a pre-lodgement meeting, please contact us at [rulings@ird.govt.nz](mailto:rulings@ird.govt.nz)

## Applicants details

Complete the details of the persons to whom this ruling will apply. If there are not enough spaces, use a separate sheet of paper and attach it to this form.

Full name of applicant

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

Full name of applicant

IRD number of applicant

Full name of applicant

IRD number of applicant

Full name of applicant

IRD number of applicant

Full name of applicant

IRD number of applicant

## Agent details

If this application is made on behalf of an applicant(s), the agent must have written consent from the applicant(s). The written consent must be supplied on request to Inland Revenue.

Full name of agent

Agents business name

Agents IRD number

## Contact person for enquiries

Full name

Daytime phone number

Email address

Postal address

Street address/PO Box number

Town/city

## General questions

If you have previously applied for a ruling in respect of this transaction, please advise the reference number or final ruling number:

PRI

or BR Prv

Have you previously received any other advice from Inland Revenue on this transaction?  
If yes, please provide details in your application.

Yes

No

Is this an application for a ruling on a transfer pricing arrangement?  
If yes, please ensure an IR713A additional declaration is also completed.

Yes

No

## Application fee

An initial application fee of \$322.00 (including GST) is payable when the application is lodged.

Processing your application will commence when the initial application fee is received.

The application fee can be paid electronically through your bank's internet facility.

## Agreement to Communicate with Inland Revenue via Email

In order for us to email you about your application, please list all persons (including any support personnel) who are authorised to communicate with us about this application (in addition to the contact person named on page one).

If there are not enough spaces, please use a separate sheet of paper and attach it to this form.

Full name

Email address

Full name

Email address

Full name

Email address

## Declarations

- I consent to communicate with Inland Revenue via email. I accept that Inland Revenue will communicate via email where appropriate in relation to the above application; understanding that at times these emails will contain confidential and or commercially sensitive information. Inland Revenue will take all reasonable steps to mitigate any risk of unauthorised access or disclosure of confidential information, but cannot guarantee that emails will not be intercepted or read by an unintended recipient.

*The details contained in this application are true and correct. I hold the written consent of the applicant(s).*

Signature of agent/applicant

Date

## Checklist

This checklist is a prompt to help you provide the best application for a private ruling possible which will minimise processing delays.

- Have you had a pre-lodgement meeting? A pre-lodgement meeting is a requirement if you want a draft ruling within three months.  Yes  No
- Have you identified the applicants and all parties to the arrangement, including counter-parties?  Yes  No
- Have you fully explained all the relevant facts?  Yes  No
- Have you stated all the tax laws and propositions of law applicable to the arrangement?  Yes  No
- Have you included a draft ruling, and all other relevant documents?  Yes  No
- Have you paid the application fee?  Yes  No
- Have you attached a completed IR713A additional declaration if the application is for a private ruling on a transfer pricing arrangement?  Yes  No

Email this form with your supporting documentation to [rulings@ird.govt.nz](mailto:rulings@ird.govt.nz)