

- 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

# **Applicants details**

Complete the details of the person(s) who are applying for the ruling. The applicant must be a promoter of, or intend to be, a party to the arrangement. 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	
Is an applicant a promoter of the a	Arrangement? Yes No 4A statutory declaration is completed by the promoter.

#### 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					
	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:	or BR Prd	/
Have you previously received any other advice from Inland Revenue on this transaction? If yes, please provide details in your application.	Yes	No
<b>Application fee</b> An initial application fee of \$322.00 (including GST) is payable when the application is lodged. Processing your application will commence when the 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 product 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 the arrangement, including all the relevant facts?	Yes	No			
•	Have you explained why it isn't practicable to seek a private ruling?	Yes	No			
٠	Have you stated all the tax laws and propositions of law?	Yes	No			
٠	Have you included a draft ruling, and all other relevant documents?	Yes	No			
٠	Have you paid the application fee?	Yes	No			
•	Have you attached a completed IR714A statutory declaration if the applicant is a promoter?	Yes	No			
Email this form with your supporting documentation to rulings@ird.govt.nz						