Inland Revenue
Te Tari Taake

Application for a higher maximum pooling value - additional declaration

IR719
September 2026

About this declaration

If you depreciate items of depreciable property using the pooling method there is a statutory maximum pooling value of $5000 for each item.

You can apply for a higher maximum pooling value through the Request ruling or determination service in myIR. Use this declaration to provide information about the items you want included in your application.

We take the following factors into consideration when deciding whether to approve your application:

- whether the items you wish to include under a higher maximum pooling value are relatively similar in nature;
- whether your compliance costs will be materially reduced by pooling the items; and
- how often you acquire and dispose of that class of item.

Fees are payable for this application. Information about fees, timeframes and the application process is available on our website.

For further information about depreciation, go to our website ird.govt.nz/depreciation or read our guide **Depreciation - a guide for business - IR260**. You can also call us on 0800 377 774.

Complete this declaration and attach it to your application for a higher maximum pooling value determination in myIR.

Applicant's details

Taxpayer's full name

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

Instructions for completing this declaration

Complete the item details for each type of item of depreciable property. If your application relates to more than 4 types of items, attach additional pages to this declaration.

It may be useful to refer to the Commissioner's Table of Depreciation to identify the industry or asset category and the asset class of your items. This is available in the booklet **General depreciation rates - IR265** on our website **ird.govt.nz**

Item details

Industry or asset category (As listed in the Commissioner's Table of Depreciation Rates)	Asset class (As listed in the Commissioner's Table of Depreciation Rates)

Specific item(s) (If you are applying for a higher maximum pooling value for all of your items under this asset class, write 'not applicable' here. If you are applying for a higher maximum pooling value for only some of your items under this asset class, describe the specific types of item – for example 'all those acquired after 1 April 2006'. The answers you give to the subsequent questions should relate to the items described here.)

Current number of items	Average period of ownership of the items by your business	Average number of items: purchased each year	Average number of items: disposed of each year	Current average replacement cost per item	Higher maximum pooling value requested
				$ (excl GST)	$ (excl GST)

Additional number of items that could be pooled (How many more items of this type could you pool under the higher maximum pooling value you are applying for than under the statutory $5000 maximum pooling value?)	
Estimated savings in compliance costs each year (How much do you estimate you would save in compliance costs each year if we approve the higher maximum pooling value you are seeking for this type of item? You should include the savings you will make in professional advice, clerical time, computing costs, overheads and other related costs.)	$
From what income year would you like the higher maximum pooling value to apply from? (that is, the income year in which your application is made or the following income year?)	

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Declaration

The information provided in this declaration and in support of the application is true and correct.

You consent to the Commissioner sharing the information contained in this declaration with a consultant for the purpose of providing professional advice to make your determination. This information will not be shared by the Commissioner or consultant for any other purpose.

Signature

Date

Within 30 days of issuing a determination or deciding to decline to issue a determination we will issue you notice of the decision.

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