



IRD number application - offshore individual

For full details go to ird.govt.nz/offshore

Only use this form if you're not in New Zealand.

If you're physically in New Zealand at the time you're applying, use **Inland Revenue's online IRD number application service**, or the **IRD number application – individual currently in New Zealand - IR595** form.

To apply for an IRD number for you

You'll need each of these:

- photographic identification, such as a passport or an overseas driver licence
- proof of your current address, which may include:
 - a letter from your utilities company
 - national identity card or overseas driver licence (if not used as photographic identification)
- proof of your intended activity in New Zealand
- proof of your fully functional New Zealand bank account or proof that customer due diligence has been completed
- proof of your taxpayer identification number (TIN) or reason why you do not have a TIN

To apply for an IRD number for a child

If you're applying for a child who is in your care and they're under 16, you must provide the following.

For you:

- a form of photographic identification - refer to "To apply for an IRD number for you".
- proof of your current or most recent previous address - refer to "To apply for an IRD number for you".

For the child:

- a document which shows the relationship between you and the child, for example
 - a full birth certificate
 - court documents showing the child's and caregiver's names, for example adoption papers, parenting orders, guardianship orders
- Documentation as stated in the section - To apply for an IRD number for you.

Only send legible copies of supporting documents and photo ID.

All attachments must be certified except for the proof of New Zealand bank account or customer due diligence.

If the documents you provide are in another name, you must provide a legible copy of the document that confirms how your name was changed, for example, marriage certificate, official name change certificate.

If your request is urgent then clearly state the reason why in your email.

If you have any questions about the required documents please call us on +64 4 832 5205.

Nominated persons

We cannot discuss your tax affairs with anyone except you. However, you can nominate someone else to do this for you. For more information, go to ird.govt.nz.

To nominate someone to act on your behalf, complete an **Elect someone to act on your behalf - IR597** form. You can download it from our website ird.govt.nz/forms-guides.

Reason for applying

■ Please give your reason for applying for an IRD number. Choose as many as required

- ☐ **Buying or selling New Zealand real estate** – please provide the property purchase agreement or letter from your tax agent, lawyer, real estate agent or property conveyancer confirming activity

 - will this involve property investment, property dealing, or property speculation? ☐ Yes ☐ No

☐ **A student loan** – please provide your visa letter or the acceptance letter from the tertiary institution

☐ **Operating rental property in New Zealand** – please provide the rental agreement, property purchase agreement or letter from your tax agent confirming activity

☐ **Director or shareholder of a New Zealand registered company** – please provide a copy of New Zealand Companies Office register or letter from your tax agent confirming activity

☐ **For employment in New Zealand** – please provide your work visa or letter of employment on the employer's letterhead

☐ **Partner in a partnership or trustee in a trust** – please provide the partnership agreement, trust deed, or letter from your tax agent confirming activity

☐ **New Zealand citizen** (currently living overseas)

☐ **New Zealand residency or Permanent residency visa** (currently living overseas)

☐ **Other** – please provide proof of activity or letter from your tax agent confirming activity

Taxpayer identification number (TIN)

If you have a taxpayer identification number (TIN) in another country/jurisdiction outside of New Zealand or as well as New Zealand, you'll need to show your most recent TIN and the country/jurisdiction it applies to. A TIN can have a different name in other countries, for example, personal, national identity, tax or social security number.

- Most recent TIN and the country/jurisdiction it relates to
- If you do not have a TIN, give the reason why you do not have one

Fully functional New Zealand bank account or customer due diligence completed

Complete either of these below, or refer to ird.govt.nz/offshore

- Enter your fully functional New Zealand bank account and provide a bank statement showing at least 1 deposit and 1 withdrawal for differing amounts

Bank	Branch	Account number	Suffix

Tick how you'll confirm customer due diligence by a New Zealand reporting entity has been completed

- ☐ The reporting entity has completed, signed and stamped the statement below:
- ☐ A letter from a New Zealand reporting entity is attached

I _____ (full name),
of _____ (name of reporting entity)
confirm customer due diligence has been completed for _____
_____ (name of applicant) in accordance with the Anti-Money Laundering
and Countering Financing of Terrorism Act 2009.

My declaration as above is true and correct to the best of my knowledge.

Signature

Day Month Year

Tax exemption

Complete this question if you'll continue to receive income from overseas.

You qualify for a temporary tax exemption on certain foreign income for 4 calendar years (up to 49 months) if you have not been a New Zealand tax resident at any time in the past 10 years prior to your arrival date in New Zealand.

Please note:

- You can only claim this exemption once.
- You cannot receive Working for Families while your foreign income is tax exempt.

For more information on temporary tax exemption on foreign income, go to ird.govt.nz/tte.

- **Do you qualify for a temporary tax exemption on foreign income?**

☐ Yes ☐ No

If "Yes", please enter your date of arrival in New Zealand

Day Month Year

Non-resident contractor or seasonal worker information

Complete this section if you'll be:

- a **non-resident contractor**,
 - If you're coming to New Zealand to work as an independent contractor (whether the person paying you is a New Zealand resident or not) you'll be a "non-resident contractor" for the first 183 days (in any 12-month period) of your presence in New Zealand.
 - you're not an independent contractor if you'll be working as an employee receiving salary and/or wages from an employer.
- a **non-resident seasonal worker and will be using the NSW tax code**.

For more information, please ask your employer.

■ Please tick to show if you're a:

☐ non-resident contractor ☐ non-resident seasonal worker ☐ neither

Contact information

Contact number(s) (include country and area code)

Mobile Home

■ Email address

- ☐ For the purposes of this application, I consent to receiving my IRD number by email or text message depending on the contact information I provided. I acknowledge that Inland Revenue will take all reasonable steps to reduce any risk of unauthorised access or release of confidential information but can't guarantee emails won't be intercepted or read while in transit.

Applicant's checklist

Have you:

- ☐ included a form of photographic identification?
- ☐ included proof of your residential address?
- ☐ included proof of your New Zealand bank account number or confirmation of customer due diligence completed?
- ☐ included proof of your intended activity in New Zealand?
- ☐ included linking documents for your child, if applying for an IRD number for them?
- ☐ are all the documents legible?
- ☐ completed and signed the application?
- ☐ are all attachments notarised (except for the proof of New Zealand bank account or customer due diligence)?

Declaration - please read carefully before signing

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

I authorise Inland Revenue to contact any agency or person that issued a document I have used in support of this application, to verify the details of that document for the purpose of this application.

I have read the privacy statement below before signing this declaration.

Signature

Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year			

If completing this form online an electronic signature is acceptable

When you have completed this form and have all your documents, send your application to **offshore@ird.govt.nz**. Only send legible copies of supporting documents and photo ID.

We aim to process your application within 8-10 working days from when we receive it. We'll text, email or post your IRD number to you. It can take 20 working days to arrive if you ask us to post it.

DO NOT post your application to Inland Revenue.

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 do not.

We may also exchange information about you with:

- some New Zealand government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. For full details of our privacy policy go to **ird.govt.nz/privacy**.