



OFFICE USE ONLY

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IRD number issued/confirmed

# IRD number application – non-resident/offshore non-individual

**Use this form if you're a non-resident/offshore non-individual organisation, eg, company, trust, partnership.**

A company is considered to be an offshore person if it is:

- incorporated outside New Zealand, or
- incorporated in New Zealand and 25% or more is owned or controlled by offshore persons. For individuals, an offshore person is someone who isn't a New Zealand citizen or holds a residence class visa.

Special rules determine whether a trust, unit trust, non-individual partnership, unincorporated joint venture or other incorporated body will be an offshore person.

For full details of this go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: offshore).

**If these don't apply use the IRD number application – resident non-individual (IR596) form.**

**Please answer all relevant questions, in English, and sign the declaration**

1.  **Full legal name** of the organisation applying


2.  **Trade name** only if different from the name shown above


3.  Tick the organisation type from the list below

Incorporated body, eg, company   
 Unincorporated body, eg, trust, partnership   
 Other, eg, club, society, charity

What type of organisation is the incorporated body, unincorporated body, or other?

*If the organisation is a trust, please state whether it is a complying trust, non-complying trust, foreign trust, or unit trust. For more information go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: trusts).*

*If the organisation is a company please state whether it is a close company or widely held company.*

3a.  Is the organisation a non-resident contractor?  No  Yes

4.  **The organisation's street address.**  
Please show a physical address, not a PO Box or Private or Locked Bag number

Street address

Suburb  Town or city  State or province

Country  Postcode/Zipcode

5.  **The organisation's usual postal address** only if it is different from the street address. Do not use your tax agent's address here

Street address, PO Box, Private or Locked Bag number

Suburb  Town or city  State or province

Country  Postcode/Zipcode

6.  **The organisation's phone number(s).** Please include the relevant country and area codes

Business  After hours  Fax

7.  **The organisation's email address**

For the purposes of this application, I consent to two-way communication and receiving the organisations IRD number by email. 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.

If you want to use a different email address for this application please show the address over the page

7a.  Alternate email address

8.  Organisation's most recent taxpayer identification number   
 Country/jurisdiction it relates to

9.  Fully functional New Zealand bank account or customer due diligence - complete **either** 9a or 9b. If neither can be obtained refer to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword; offshore)

9a.  The organisation's **fully functional New Zealand bank account** number              
Bank Branch Account number Suffix

9b.  Tick how the organisation is **confirming customer due diligence** has been completed by a **New Zealand reporting entity**

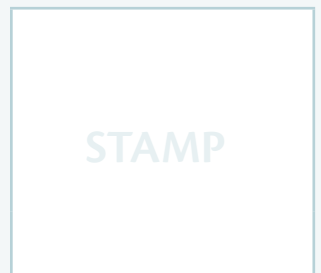
The reporting entity has completed and stamped the statement below:  A letter from a New Zealand reporting entity is attached.  
*Refer to documents required to complete your application on page 4*

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



10a.  Will the organisation be buying or selling New Zealand real estate?  No  Yes

10b.  If you answered yes to Question 10a will this be the organisation's only activity in New Zealand?  No  Yes

10c.  If you answered yes to Question 10a is the purchase or sale for property investment, property dealing, or property speculation?  No  Yes

11.  Enter the name, address, and personal IRD number (if applicable) of all shareholders (close company only), directors, partners (including general and limited), executive office holders (society), trustees (trust), or trustees/executors (estate). Continue on a separate sheet if necessary

Name Designation or title

Address IRD number

Name Designation or title

Address IRD number

For estates, please provide the name and IRD number of the deceased (if they had a New Zealand IRD number)

Name IRD number

## Nominated persons

We can't discuss your organisation's tax affairs with anyone except those listed above, excluding shareholders. However, you can nominate someone else to take care of them or have access to your IRD records. You can also have them receive your statements, refunds and other correspondence.

You'll still be responsible for the organisation's tax affairs, so you will need to make sure any returns are filed and tax is paid by the due date.

For more information or if you wish to nominate someone to act on your behalf, you can:

- complete an *Elect someone to act on your behalf (IR597)* form, which you can get from our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR597), or
- phone us on 0800 377 774 if you are in New Zealand or on +64 3 951 2020 if you are overseas.

You don't need to complete the IR597 if you're using a tax agent and not a nominated person.

## Answer Questions 12 to 15 only if the organisation will be carrying out a business in New Zealand

- If this is a Qualifying Trust and not trading, complete and send a *Non Active Trust declaration (IR633)* which you can get from our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword IR633).

12. ■ What is the date the organisation started in New Zealand?  
If the organisation hasn't started yet, put today's date.

Day	Month	Year							

13. ■ What is the business description and code?  
To determine this go to [www.businessdescription.co.nz](http://www.businessdescription.co.nz)

14. ■ Do you expect your annual turnover in New Zealand to be over \$60,000?  No  Yes Complete a *GST registration (IR360)* form
- Do you intend to employ people in New Zealand?  No  Yes Complete an *Employer registration (IR334)* form
- Do you wish to register as a payer in New Zealand for resident withholding tax on interest?  No  Yes Complete a *Resident withholding tax - interest payer registration (IR450)* form
- Do you wish to be a qualifying company?  No  Yes Complete a *Qualifying company re-elections (IR436)* form
- Do you wish to elect to be a look-through company (LTC)?  No  Yes Complete a *Look-through company election (IR862)* form

You can get these forms from our website [www.ird.govt.nz](http://www.ird.govt.nz)

15. ■ **Companies only** Will you be providing fringe benefits to New Zealand employees or shareholder-employees?  No  Yes

## All organisations, please complete Questions 16 and 17

16. ■ The full name of the contact person for your organisation

<input type="text"/>	
Last/family or surname	First name(s)

Designation or title

Contact phone number(s)

( )	( )	( )
Business	After hours	Fax

17. ■ **Declaration – please read carefully before signing**

Name of authorised person

Designation or title

I declare that the information in this form is true and correct, and I have read the privacy statement below.

Signature

Date

Day	Month	Year			

*If completing this form online an electronic signature is acceptable*

## Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer.

For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: privacy).

## Documents to support your application

### ■ Applicants should provide either:

confirmation of your New Zealand bank account number. This must be a fully functional account and the identity of the account's operators have been verified in accordance with New Zealand law. The proof can be a bank statement showing the organisation's name, bank account number and at least one deposit **and** one withdrawal of differing amounts, or a letter from the organisations bank advising the account is fully functional, active or has had Anti Money Laundering checks completed. You can download the *Documents to confirm your New Zealand bank account is fully functional (IR984)* flyer from our website [www.ird.govt.nz](http://www.ird.govt.nz) it shows the details your bank needs to provide to you, to give to us to confirm your bank account is active.

OR

confirmation that customer due diligence has been completed by a New Zealand reporting entity. The Department of Internal Affairs, the Financial Markets Authority and the Reserve Bank of New Zealand have lists of reporting entities they supervise. To prove customer due diligence has been completed the reporting entity can complete section 9b on this form, or they can give you a letter confirming that you have had customer due diligence completed in accordance with the Anti-Money Laundering and Countering Financing of Terrorism Act 2009.

If unable to provide either, then refer to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword offshore).

If you have provided Bank Account or Customer Due Diligence documentation then include the following supporting documents. Otherwise refer to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword; offshore).

### ■ Applying as an incorporated body

For incorporated bodies listed on a stock exchange, you must provide all the following documents:

- copy of the certificate of incorporation
- details of the stock exchange listing
- passport photo page and proof of residential address for at least one executive office holder

For incorporated bodies not listed on a stock exchange, you must provide all the following documents:

- copy of the certificate of incorporation
- passport photo page and proof of residential address for at least one director.

### ■ Applying as a non-incorporated body

Where applicable, the following are required:

- Partnership, joint-venture, look-through company
  - certificate of registration or agreement, and
  - passport photo page and proof of residential address for at least one partner/owner.

*All partners/owners must also have their own New Zealand IRD number. If they don't have one, send their IRD number application - non-resident/offshore individual (IR742) with this one.*

- Trust
  - certificate of registration or copy of the trust deed, and
  - passport photo page and proof of residential address for at least one trustee of the trust.
- Other
  - certificate of registration or equivalent from the relevant authority in the country of origin, and
  - passport photo page and proof of residential address for at least one office holder.

**Note:** "Proof of residential address" means where that person resides. This may include a utility (eg, electricity or water) statement, bank statement or national identity card or driver's licence that shows their address.

### Send the completed form and all attachments to us

If you're not in New Zealand, and you understand that Inland Revenue can't guarantee emails won't be intercepted or read by the wrong person, email to:

[offshore@ird.govt.nz](mailto:offshore@ird.govt.nz)

or post to the address on the right.

If you're in New Zealand post to:

Inland Revenue

PO Box 39010

Wellington Mail Centre 5045

New Zealand

If your request is **URGENT** then clearly state the reason why on a separate piece of paper.