



PAYE intermediary registration

Office use only

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IRD number issued

Print your answers to all questions and sign the declaration.

Accredited PAYE intermediary

To become an accredited and/or listed PAYE intermediary you must comply with the requirements of the Income Tax Act 2007 and the Tax Administration Act 1994. These are summarised at the end of the form.

1. Full name of person or organisation applying for PAYE intermediary status

2. IRD number of the person or organisation applying for PAYE intermediary status (8 digit numbers start in the second box.)

3. Trade name if different from above

4. The **street address** of the place of business (do not use a box number)

5. The **postal address** for all mail to be sent (if different from street address)

6. Business email address

7. Business telephone number () Mobile number ()

8. When do you want to start as a PAYE intermediary? / /

Day Month Year

9. Your trust account details - for PAYE intermediary purposes

10. The full name of a contact person

Contact telephone number ()

Listed PAYE intermediary

As well as being an accredited PAYE intermediary, from 1 April, for the 2019/20 tax year, you can elect to become a listed PAYE intermediary and receive a subsidy for each employer who pays less than \$50,000 PAYE (including ESCT) a year.

11. Do you want to register as a listed PAYE intermediary? Yes No

12. Your bank account details - for subsidy payments. **Note:** This bank account must not be the same as your trusted account listed above.

If your employees need to access employer information, complete the *PAYE intermediary employee access (IR 917)* form.

13. Declaration

I declare that I comply with the requirements of subpart RP of the Income Tax Act 2007 and Part 2B of the Tax Administration Act 1994 to be a PAYE intermediary and/or a listed PAYE intermediary. The information given in this form is true and correct.

Signature

/ /
Date

Notes

Requirements for an **Accredited PAYE intermediary (subpart RP of the Income Tax Act 2007)**

An accredited PAYE intermediary must:

- comply with the PAYE rules:
 - keep wage records
 - make deductions from employees' wages
 - complete and file employer monthly schedules
 - pay deductions to Inland Revenue
- have the necessary administration and information technology systems
- have or will inform(ed) employers that Inland Revenue does not guarantee payments to their employees
- provide employers with a copy of the notice to Inland Revenue
- have a trust account that complies with the requirements of subpart RP of the Income Tax Act 2007
- have entered into agreements, approved by Inland Revenue, with at least 10 employers.

Also the accredited PAYE intermediary or its members, directors, secretary or statutory officers must:

- not be a discharged/undischarged bankrupt
- not have been convicted of an offence involving fraud
- be eligible to be a company director.

Requirements for a **Listed PAYE intermediary (subpart RP of the Income Tax Act 2007 and Part 2B of the Tax Administration Act 1994)**

In addition to meeting the above requirements of an accredited PAYE intermediary, a listed PAYE intermediary must also meet the following criteria:

- have their tax affairs in order
- make payments and file returns electronically
- correctly calculate and electronically file the subsidy claim form.

Should your accreditation as a PAYE intermediary cease, you will no longer be eligible to be a listed PAYE intermediary or to receive the subsidy.