



31 March 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 3 March 2026. You requested the following:

- 1. please provide any currently held internal documents/guidelines/processes, QA checklists, or training material used by the IRD in the assessment of a tax payers residency when they submit form IR886.*
- 2. provide number of taxpayers that IRD took enforcement action on for being a NZ tax resident when the taxpayer did not include their overseas income in the return or did not file a return.*
- 3. For each financial year from 2019/20 to 2024/25 (or latest available), please provide the number of IR886 New Zealand tax residence questionnaires received, and the number processed, and whether the IRD agreed with the applicant with the request they submitted.*
- 4. Please provide the primary channels used for IR886 receipt (for example: post, email, myIR upload) and approximate proportions if recorded.*
- 5. For each financial year from 2019/20 to 2024/25, please provide the number of enquiries related to individual tax residency status and/or leaving New Zealand tax obligations, broken down by channel (phone, myIR message, email) if recorded.*
- 6. Please provide any diagrams/flowcharts used internally or in training for assessing individual tax residency status.*

Question 1

Inland Revenue holds limited internal guidance material that supports staff in assessing an individual's tax residency through the IR886 New Zealand tax residence questionnaire. This is because the IR886 is a form aimed at assisting individuals in the self-assessment of their tax residency status.

I have identified two documents in scope of this part of your request. These are enclosed as **Appendix A**. Some information has been withheld under section 18(c)(i) of the OIA as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

I have considered some information in the documents released to you to not be in scope of your request. This information has been redacted as "not in scope".

Question 2

Inland Revenue does not record or extract the number of taxpayers who were subject to enforcement action by Inland Revenue for being a NZ tax resident when the taxpayer did not include their overseas income in the return or did not file a return.

Therefore, this information is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue.

Question 3

Inland Revenue is able to provide limited information on the number of contacts and items received that reference tax residency or IR886, based on keyword analysis of customer interactions across various channels.

However, Inland Revenue does not record the number of IR886 questionnaires processed, or whether Inland Revenue agreed with the applicant in each case.

This is because IR886 questionnaires are received and managed as part of general correspondence and customer contact processes, rather than through a dedicated system or workflow that separately records receipt, processing outcomes, or agreement with the applicant's position. In particular:

- IR886 questionnaires are typically treated as paper correspondence or written requests and are not consistently tagged or coded in a way that enables them to be uniquely identified or tracked end-to-end,
- there are no system identifiers that allow Inland Revenue to reliably distinguish IR886 questionnaires from other tax residency-related correspondence once received, and
- Inland Revenue does not record a standardised outcome field that captures whether Inland Revenue "agreed" or "did not agree" with an applicant's request, as residency determinations are based on applying legislative and case law tests to the facts provided in each case.

As a result, Inland Revenue does not hold the number of IR886 questionnaires processed and data on the outcome of questionnaires in the form sought. As this information is not held in the form requested, this part of your request is refused under section 18(g) of the OIA.

I can, however, provide the number of IR886 New Zealand tax residence questionnaires received by paper correspondence in the table below:

Number of paper correspondence items received with an attachment of labelled with IR886		
Contact Tax Year	Contact Channel	Count of Contacts
2020*	Paper Correspondence	38
2021	Paper Correspondence	69
2022	Paper Correspondence	52
2023	Paper Correspondence	37
2024	Paper Correspondence	46
2025	Paper Correspondence	43
2026	Paper Correspondence	59
Grand Total		344

* The information for 2020 is from June 2019.

Question 4 & 5

IR886 questionnaires may be received by Inland Revenue through a range of channels, including paper correspondence, web messages, and other written communications.

Inland Revenue does not consistently record the channel of receipt in a way that allows IR886 questionnaires to be reliably identified and quantified by channel. Accordingly, this information is partially refused under section 18(g) of the OIA. We are able, however, to provide information on the number of contacts that reference tax residency-related enquiries, based on keyword analysis of customer contacts across various channels.

The available information is set out in the table below. This information should be treated as indicative only, as it is based on keyword searches and does not capture all tax residency-related interactions and does not represent the total number of IR886 New Zealand tax residence questionnaires received.

The number of items when residency was raised in enquiries, compared to the number of IR886 forms identified, is notably different. As the issue of tax residency is one of self-assessment most will not result in an IR886 form being submitted. Also, many residency queries relate to student loan borrowers for which an IR886 is not generally required due to the rules for repayment obligations being different.

Number of enquiries where the keyword IR886 was included in the request		
Contact Tax Year (31 March financial year)	Contact Channel	Count of Contacts
2024**	Front of House	19
	Phone	85
	Web Message	210
	Total	314
2025	Front of House	185
	Phone	1,278
	Web Message	2,789
	Total	4,252
2026***	Front of House	204
	Phone	1,101
	Web Message	6,793
	Total	8,098
Grand Total		12,664

** The information source for this information commenced in Mar 2024.

*** The information for 2026 is up to and including 23 March 2026

Question 6

Inland Revenue staff rely on the flowchart in the Interpretation Statement, *IS 25/16 How to determine whether an individual is tax resident in New Zealand*, for assessing individual tax residency status. This is publicly available on Inland Revenue's website on page 11: <https://www.taxtechnical.ird.govt.nz/interpretation-statements/2025/is-25-16>

Additionally, I have identified the document *Guided help: Determine residency* as in scope of this part of your request and have decided to release it to you, attached as **Appendix B**.

I have considered some information in the document released to you to not be in scope of your request. This information has been redacted as "not in scope".

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability

of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Michael Waller
Segment Management Lead - Individuals

Appendix A 26OIA2025 James

Assess IR886 tax residency questionnaire

This task is to determine an individual's residency status for tax purposes when they have filed an IR886 (or requested in writing) asking IR to determine for them if they could not assess their own tax residency status.

Why determine residency

Tax residency status must be determined for these reasons:

- To confirm whether New Zealand income only or worldwide income is included in a New Zealand income tax return.
- To confirm a customer's correct income tax return tax credit entitlements
- To confirm a customer's student loan repayment obligations
- If a bank asks for confirmation of residency status
- For immigration purposes. See [Confirm tax residency for Immigration New Zealand](#)
- For requests to confirm residency to foreign tax authorities, see [Confirm tax residency to a foreign authority](#).

To become a non-resident, the customer must meet the 325 day rule and not have a permanent place of abode in New Zealand. A customer may also be a non-resident because they don't meet the tax residency requirements.

Working for Families has different residency criteria

Residency for income tax purposes is different to residency for the purposes of Working for Families Tax Credits. If you are determining residency for the purposes of Working for Families Tax Credits, refer to [Residency criteria for Working for Families](#).

s18(c)(i)

Instructions to determine residency

Ensure all necessary information provided

Check the correspondence received from the customer. If the customer has not provided all necessary information listed below, have them complete an IR886 New Zealand tax resident questionnaire. (This information is not required if the customer is clearly not normally resident in New Zealand),

?

Example

Customer has been in New Zealand on a working or holiday visa, the length of stay has been less than 183 days, they have an overseas passport and are leaving New Zealand permanently.

Required information:

- IRD number
- Name
- Current address
- Date of departure
- Partner and children details (if applicable)
- Purpose of trip
- Return to New Zealand date (if applicable)
- Customer's intentions (to be considered non-resident, resident or remain resident)
- Travel to and from New Zealand
- Property and accommodation
- Personal property both in NZ and overseas
- Employment and financial ties (relating to employment in NZ or overseas)
- Social ties
- Other factors that may affect residency status
- Obligations and entitlements
- Current contact details for keeping in touch


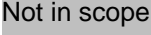

The completed questionnaire provides the information needed to make a tax residency determination. It includes the details required to determine if the customer has a permanent place of abode (PPOA) in New Zealand.

If the customer has already provided most of this information, go to [Determine if customer was a visitor or absentee](#) below.

Accompanied overseas by spouse/partner

If the customer does not have a partner, go to [Determine if customer was a visitor or absentee](#) below.

If the customer has a partner, check their account because the partner may have contacted us advising of their tax residency status:

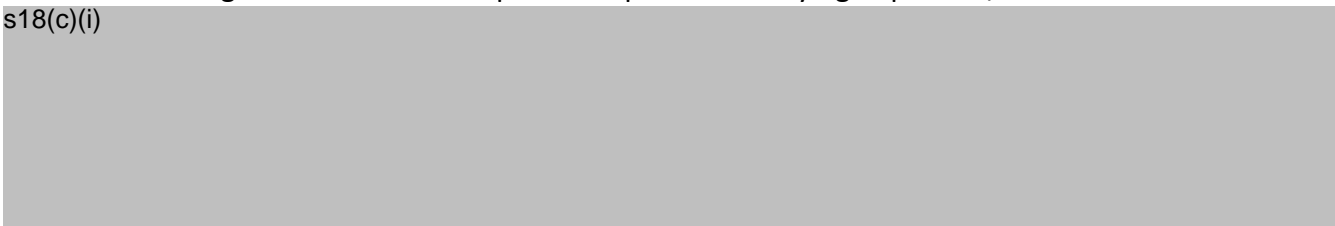
- **Partner has filed an IR886 or self-assessed their tax residency status:** Go to [Determine if customer was a visitor or absentee](#) below.
- **Partner has not filed an IR886 and no self-assessment:** Return a copy of the customer's IR886 along with a letter s18(c)(i) 'Partner details required for tax residency' asking for their partner to  ete an IR886 also, and to then send both questionnaires back together.  Not in scope 

Need to confirm arrival/departure dates

If evidence is required to confirm dates the customer has been in and out of New Zealand, they must obtain written confirmation from Immigration New Zealand of the dates they left/arrived in New Zealand.

- Immigration New Zealand provide a printout verifying departure/arrival dates.

s18(c)(i)



Determine if customer was a visitor or absentee

Confirm if the customer was in New Zealand for less than 183 days.

If an overseas passport was provided, check the date that the customer's IRD number was allocated

- **Allocated within 183 days:** Go to [Determine residency](#) below.
- **Allocated more than 183 days ago:** Go to [What are you determining?](#) below.
- **Around 183 days:** The customer may have been in New Zealand for more than 183 days.

s18(c)(i)

- You should not be requesting ALL information held. Be as specific as possible with your requests to assist with the collection and speed of the reply.

If no overseas passport was provided, go to [What are you determining?](#) below.

What are you determining?

- **Residency** - Go to [Determine residency](#) below.
- **Non-residency** - Go to [Determine if customer is non-resident](#) below.

Determine residency

From the information provided in the IR886, refer to [New Zealand tax residency](#) to determine the customer's tax residency status: [section YD1](#) of the Income Tax Act 2007.

s18(c)(i)

Refer to [Permanent Place of Abode](#)

[\(PPOA\)](#) for what criteria needs to be considered when determining if a customer has a PPOA.

- **183 day rule applies:** The customer is deemed tax resident from the first day within that period of 12 months on which they were personally present in New Zealand.
- **Customer meets the PPOA criteria:** They are deemed resident from the date when they first meet these criteria.
- **Absent in service of New Zealand Government:** The customer is resident for New Zealand tax purposes.
- **Absent for more than 325 days but has a PPOA:** They are resident for New Zealand tax purposes.
- **Absent for more than 325 days and no PPOA:** They are non-resident for tax purposes. This applies from the later of:
 - The first day after they departed New Zealand
 - The day they ceased to have a PPOA with which they had an enduring relationship.
- **Does not meet tax residency requirements:** They are non-resident for New Zealand tax purposes.
- **None of the above:** The customer is **not** resident for New Zealand tax purposes. They are either:
 - A non-resident - live overseas and have a continuing source of income from New Zealand even when they are not here.
 - An absentee - usually live overseas, have New Zealand sourced income only while physically present in New Zealand, such as in New Zealand for a short term working holiday.

Go to [Determine if return or income tax assessment required](#) below.

Determine if customer is non-resident

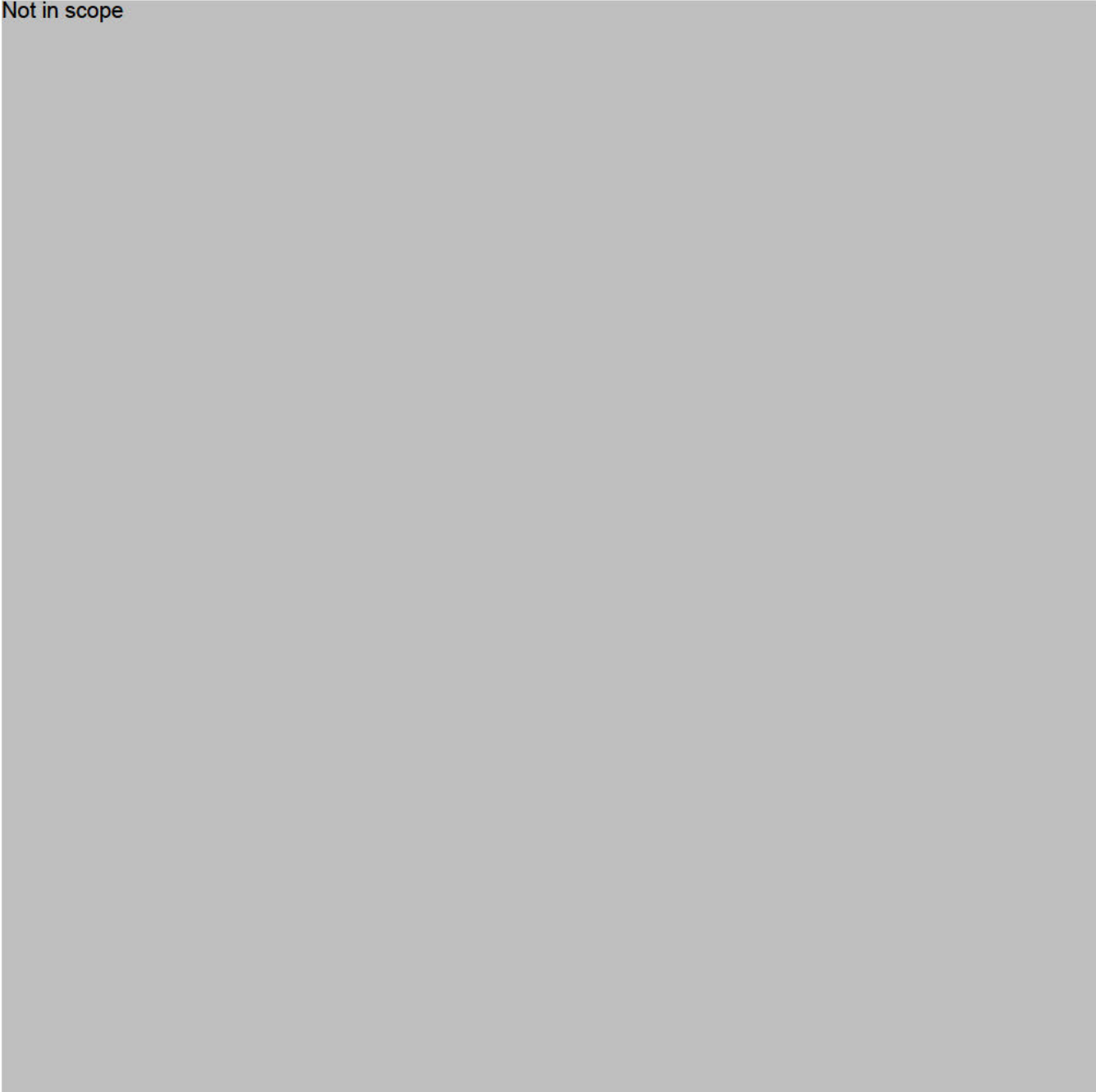
From the information provided in the IR886, refer to [New Zealand tax residency](#) to determine the customer's tax residency status: [section YD1](#) of the Income Tax Act 2007. s18(c)(i)

Refer to [Permanent Place of Abode \(PPOA\)](#) for which criteria to consider when determining if a customer has a PPOA.

- **Absent for more than 325 days but has a PPOA:** They are resident for New Zealand tax purposes.
- **Absent for more than 325 days and no PPOA:** They are non-resident for tax purposes. This applies from the later of:
 - The first day after they departed New Zealand.
 - The day they ceased to have a PPOA with which they had an enduring relationship.
- **Absent in service of New Zealand Government:** The customer is resident for New Zealand tax purposes.
- **Does not meet tax residency requirements:** They are non-resident for New Zealand tax purposes.

Not in scope

Not in scope




Advise customer of outcome

Issue the relevant letter to the customer. s18(c)(i)

- **Resident or non resident:** Issue a s 18(c)(i) 'NZ residency status' letter confirming residency status.
- **Visitor or absentee only:** Issue a s 18(c)(i) 'Custom letter'.

Not in scope



Determine tax residency status for individuals

Published 9/09/2024

Tax residency is an important concept which affects customers in many different ways. It determines whether the customer needs to declare their worldwide income to Inland Revenue, or only their New Zealand sourced income. Tax residency is also relevant for establishing entitlements and obligations for GST, Student loans, Working for Families Tax Credits, foreign investments and superannuation schemes.

For further information, refer to [New Zealand tax residency](#). There is also a guided help article - in MS Edge see [Determine residency - all IR-related purposes](#).

Self assessment

All taxpayers are required to establish their tax residency position on a self-assessment basis. They can do this with reference to guides provided by Inland Revenue or by consulting a tax advisor.

In many cases the customer may lack an understanding of tax residency. Inland Revenue can provide its view and make updates to our records accordingly. If the customer disagrees with IR's view on their residency status then they will need to dispute our view through the disputes process.

In straightforward cases a view can be given over the phone. In more complex cases, it is recommended that the customer take the time to complete an [IR886](#) New Zealand tax residence questionnaire.

Factors to consider

The self-assessment principle applies to tax residency determinations; that is, the customer is responsible for determining their own tax resident status. This page provides assistance and advice, but the final decision is the customer's.

The page is for individuals only. It does not cover the tax residence rules for non-individual entities such as companies or trusts.

1. Has the customer already determined their tax residency?

- Take care to ensure the customer understands what tax residency is. Many people confuse this with their immigration status. For more information, refer to [New Zealand tax residency](#).
- If the customer has already self-assessed their own tax residency status, there is no need to consider other factors. Go to [Advise customer](#) below.

2. Will the customer be overseas in the service of the New Zealand Government?

- Examples of Government service overseas include (but are not limited to):

- Armed forces employees
- Ministry of Foreign Affairs and Trade employees
- Inland Revenue staff on secondment to another country's tax administration
- If yes, contact Team Lead: s9(2)(a) CCS-B Customer Compliance, Significant Enterprises for all queries pertaining to customers who are overseas in the service of the New Zealand Government.

3. Is the customer in New Zealand as a non-resident seasonal worker?

- Recognised Seasonal Workers are deemed non-resident for tax purposes.
- Refer to [Non-resident seasonal workers](#).

4. Will the customer be in New Zealand for more than 183 days total in any 12 month period?

- Refer to the [day count calculator](#). Include the dates of arrival/departure as full days.
- If yes, the customer is most likely to be resident for tax purposes. Go to [Advise customer](#) below.
- The customer will be deemed resident from the start of any 183 day period.

5. Will the customer be out of New Zealand for more than 325 days in any 12 month period?

- Refer to the [day count calculator](#). Include the dates of arrival/departure as full days.
- If yes, the customer will be deemed non-resident, only if they **do not have** a PPOA in New Zealand. Go to [Check for dwelling](#) below.
- If no, the customer is most likely to be resident for tax purposes. Go to [Advise customer](#) below.

6. Will the customer have access to a dwelling in New Zealand?

To be a permanent place of abode (PPOA), the dwelling must be a place that the person is able and likely to live on an enduring, rather than temporary, basis.

- This can include rental accommodation that the customer has access to, as well as a dwelling that they own.
- This would generally not include a property that the customer owns and is renting out, however their intention is a factor here. If they are maintaining the

property with the intention (or the possibility) of one day moving back into it, this may indicate that they have not abandoned their ties to New Zealand.

- A student going on their OE but with access to their parent's home on their return may be an indication of a PPOA in New Zealand:
 - If the student was living in their parents home right up to the point they left New Zealand and has an expectation of being able to live with their parents again on their return, they would likely be considered to have a PPOA in New Zealand.
 - Conversely, if the student was flatting independently before leaving the country, they could not be said to have a dwelling available in New Zealand.
- If the customer **does not have** access to a dwelling, then they do not have a PPOA in New Zealand regardless of any other connections with New Zealand like close family ties or property. The customer is most likely to be non-resident for tax purposes if they are outside of New Zealand for more than 325 days in any 12 month period and do not have a PPOA. Go to [Advise customer](#) below.
- If the customer **does have** access to a dwelling, they are most likely to be resident for tax purposes. However determining whether a customer has a PPOA in New Zealand requires an overall assessment of their circumstances, and the nature and quality of the use they habitually make of the place of abode needs to be considered. Refer to [Permanent Place of Abode \(PPOA\)](#) to determine if the customer has a PPOA.

7. Advise customer

- Based on the information provided, advise the customer that they are most likely resident/non-resident for the above reasons. However, the self-assessment principle applies to the tax residency determinations so the final decision is theirs.
- If the customer is unsure, or there is not enough information to provide a view over the phone, recommend they complete an [IR886](#) New Zealand tax residence questionnaire.
- The customer needs to be aware that their residency status affects the income tax returns they may need to complete and the income they are required to declare in New Zealand. The customer's tax residency status may be affected if their circumstances change so it will be necessary to review their situation if this happens.

- Ensure the customer is aware that making an incorrect assessment of their residency status can lead to a tax shortfall, which could lead to shortfall penalties, use of money interest, or even prosecution if the shortfall is discovered during an audit. If the customer would like further information, refer them to the [IR240](#) "Taxpayer obligations, interest and penalties guide" and the [IR280](#) "Putting your tax returns right guide", both are available on the Inland Revenue website.
- Refer to [Customer going overseas](#) to update their account as necessary and advise the customer of any ongoing obligations.

Related reading

Inland Revenue Forms and Guides

- [IR1096](#) New Zealand tax residence - new migrants

Appendix B: 26OIA2025 James Hammond

Income Tax Residency for Individuals

Self-assessment applies

The self-assessment principle applies to tax residency determinations; the customer is responsible for determining their own tax resident status. This section will provide assistance and advice, but the final decision is the customer's.

Are you in New Zealand temporarily as a seasonal worker or crew of an overseas fishing vessel?

Outcome due to answer from customer being yes:

There are special rules if you come to work in New Zealand on a Recognised Seasonal Employer Limited Visa or a Fishing Crew Work Visa.

You do not qualify as a tax resident after 183 days and are taxed as a non-resident - as long as you do not establish a permanent place of abode.

These pages on Inland Revenue's website are relevant:

- Working in New Zealand as a Recognised Seasonal Employee worker
- Overseas Fishing Crew in New Zealand

Are you overseas in the service of the New Zealand Government - for example as diplomatic staff or with the armed forces?

Outcome due to answer from customer being yes:


Definitely a New Zealand tax resident:

If you are overseas in the service of the New Zealand Government, then you are definitely a New Zealand resident for income tax purposes.

If you are overseas accompanying a spouse/partner or a parent who is in the service of the New Zealand Government:

- Their government service does not automatically make you a New Zealand tax resident.
- The other residency rules will apply to you - untick the "Government service" box above and tick whichever other options apply.

Not in scope



Not in scope

Have you lived in New Zealand for more than 183 days in any 12 month period?

- Use the day count calculator to count days between known dates.
- The 183 days include part-days - i.e. both day of arrival and day of departure.
- "Any 12 month period" may span two income years. For example, if a person arrives in New Zealand a week before the end of the income year and stays for more than 183 days, they are a New Zealand tax resident for that last week of the income year.
- If the customer was prevented from leaving New Zealand due to the COVID-19 pandemic travel restrictions imposed then:
 - If they left New Zealand within a reasonable timeframe (once they were no longer practically restricted in travelling), the extra days stranded in New Zealand between 17 March 2020 and 30 June 2022 may be able to be disregarded for the 183 day test. Refer to Inland Revenue's website [Variation to s YD 1\(3\) and \(5\) of the Income Tax Act 2007: Residency of natural persons](#) to see the conditions the customer must satisfy; or
 - If they decided to remain in New Zealand even once they were able to practically travel again, the extra days when they were unable to travel will not be disregarded and will still be counted for the 183 day test.

Outcome due to answer from customer being yes:

Definitely a New Zealand tax resident

If you are in New Zealand for at least 183 days in any 12 month period then you are definitely a New Zealand resident for income tax purposes. Your tax residency begins at the start of the earliest presence that is part of the 183+ days.

Example:

Customer border movements:

- Arrived in New Zealand 1 January 2019 and departed 20 January 2019. (present 20 days).
- Returned to New Zealand 1 January 2020 and departed 31 March 2020. (present 90 days).
- Returned to New Zealand 1 August 2020 and have been here since.

Meeting the 183 day test:

- During the 12 month period 1 January 2019 - 31 December 2019 they did not meet the 183 day rule. (present in New Zealand 20 days).
- But they did meet the 183 day rule during the 12 month period 1 January 2020 - 31 December 2020 (present in New Zealand 243 days).

The customer is deemed tax resident from 1 January 2020.

If the customer had a permanent place of abode in New Zealand from 1 January 2019, they would be deemed tax resident from 1 January 2019 even though they were not present in New Zealand for more than 183 days from then. (If you untick the "183 days" question then the permanent place of abode is covered in the question about dwelling place, and subsequent questions.)

Not in scope

Do you have a home (i.e. a dwelling place) in New Zealand where you can live long-term?

- This dwelling must be somewhere in New Zealand where you are able and likely to live on an enduring basis not just on a temporary basis see [Interpretation Statement IS 16/03](#) "Permanent place of abode" (page 8).
- You would not have to own or rent or otherwise control this dwelling. The issue is whether there is a dwelling where you can live on an enduring basis.
- The dwelling could be owned by a family member, a family trust or a family company.
- It could be rented out or otherwise used by someone else while you are overseas.

Outcome due to answer from customer being yes:

Because you have access to a dwelling in New Zealand, we need to consider your overall connections to New Zealand.

There's no single connection that would make you a New Zealand tax resident; but the following questions give an overall picture.

Is your intent to leave New Zealand permanently or indefinitely?

Will you maintain employment or business ties to New Zealand?

*Do you have immediate family living in New Zealand - spouse/partner and/or dependent children?
Will you maintain economic ties or personal property in New Zealand?*

Outcome due to all the answers to the above being no:


Definitely no permanent place of abode - not a New Zealand tax resident

Based on the answers chosen above:

- Even though you have a home available to you in New Zealand, you have no other ongoing connections here.
- This means you're considered to have no permanent place of abode in New Zealand, so you'll be considered a non-resident Tooltip.

New Zealand income tax for a non-resident

Not in scope



Outcome due to customer indicating they may have limited ties and no definite return:

Likely no permanent place of abode - not a New Zealand tax resident

Based on the answers chosen above:

- Even though you have a home available to you in New Zealand, you have minimal other ongoing connections here.
- This means you're likely considered to have no permanent place of abode in New Zealand, which would make you a non-resident.

If you believe that this conclusion is incorrect


Discussion with Inland Revenue may be necessary to establish the facts that would make you a resident rather than a non-resident.

These facts should be recorded for future reference.

New Zealand income tax for a non-resident

If you have no income from New Zealand then you don't have to have an income tax assessment or pay tax here.

Not in scope



Not in scope

Outcome due to customer having ties indicating intention to return to New Zealand:

Likely a permanent place of abode - New Zealand tax resident

Based on the answers chosen above:

- You have a home available to you in New Zealand and other strong connections here.
- This means you're likely considered to have a permanent place of abode in New Zealand, which would make you a resident.

If you believe that this conclusion is incorrect

Discussion with Inland Revenue may be necessary to establish the facts that would make you a resident rather than a non-resident.

These facts should be recorded for future reference.

Not in scope

Outcome due to customer stating they have ties which meet each above sub-questions:

Definitely a permanent place of abode - New Zealand tax resident

Based on the answers chosen above:

- As well as a home available to you in New Zealand, you also have several other ongoing connections here.
- This means you're considered to have a permanent place of abode in New Zealand, so you'll be considered a resident.

Not in scope

Not in scope

Have you left New Zealand - away for more than 325 days in any 12 month period?

- Use the day count calculator to count days between known dates.
- The 325 days exclude part-days - i.e. day of arrival and day of departure are counted as days in NZ.
- "Any 12 month period" may span two income years. For example, if a person leaves New Zealand a week before the end of the income year and stays away for more than 325 days, their status as a non-resident will be back-dated to cover that last week of the income year.
- If the customer was prevented from leaving New Zealand due to the COVID-19 pandemic travel restrictions imposed then:
 - If they left New Zealand within a reasonable time-frame (once they were no longer practically restricted in travelling), the extra days stranded in New Zealand between 17 March 2020 and 30 June 2022 may be able to be included for the 325 day test. Refer to Inland Revenue's website [Variation to s YD 1\(3\) and \(5\) of the Income Tax Act 2007: Residency of natural persons](#) to see the conditions the customer must satisfy; or
 - If they decided to remain in New Zealand even once they were able to practically travel again, then they extra days where they were unable to travel will be excluded for the 325 day test.

Outcome due to answer from customer being yes:

Becoming a non-resident after being away for 325 days:

If you're a New Zealand tax resident, you'll become a non-resident taxpayer if both:

- You are away from New Zealand for more than 325 days in any 12-month period.

- You do not have a permanent place of abode in New Zealand - determined under "Dwelling" question above.

Once non-resident status is confirmed (by reaching 325 days away from NZ and having no permanent place of abode), status as a non-resident taxpayer will be backdated to the first of the 325 days.

Not in scope

Outcome if the customer answers no to any of the main questions:

Definitely a not New Zealand tax resident

You are a non-resident if you're out of New Zealand and all of these apply

1. You're not overseas in the service of the New Zealand Government.
2. Either:
 - For an existing non-resident: you're not here for more than 183 days in any 12 month period.
 - For an existing New Zealand resident: you're away for more than 325 days in any 12 month period.
3. You don't have a permanent place of abode in New Zealand - in this case no New Zealand home that you can return to.

Not in scope