



31 August 2022



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 August 2022. You requested the following:

- 1) *As of 30th June 2022 the number of taxpayers required to complete a IR3NR tax return;*
- 2) *The number of IR3NR tax returns filed with Inland Revenue for the year ended 31st March 2021;*
- 3) *The total amount of taxable income included in IR3NR tax returns for the year ended 31st March 2021;*
- 4) *What was the amount of income tax paid by taxpayers who filed IR3NR tax returns for the year ended 31st March 2021?*

Income tax return – Non-resident individual taxpayers

As you know, the IR3NR Income tax return - Non-resident individual taxpayers, is for people who are not a tax resident at the time they filed, and have some requirement to file. Examples include receiving untaxed income from New Zealand or income taxed at the incorrect rate.

Tax residency status is self-assessed, and customers are responsible for determining their tax residency status. For the benefit of those who may read this response once it is published, more information on tax for non-resident people can be found on our website at: <https://www.ird.govt.nz/international-tax/individuals/tax-for-non-resident-taxpayers>.

Question 1

The number of IR3NR returns expected fluctuates based on people's movements and their circumstances. We are expecting similar quantities of returns for the 2021-22 income tax year as the previous years. However, as determining tax residency status is self-assessed, and as people's circumstances change over time, Inland Revenue can't quantify the exact number of those require to file an IR3NR in advance. For these reasons, I have decided to refuse this part of your request under section 18(e) of the OIA, as this information does not exist.

Questions 2, 3 and 4

The table below outlines the number of IR3NR returns filed, the amount of taxable income included, and the amount of income tax paid by IR3NR filers for the 2021 tax year (1 April 2020 – 31 March 2021).

Number of IR3NR returns filed	Amount of Taxable income included in the IR3NR returns (\$M)	Amount of Income tax paid by IR3NR filers (\$M)
45,442	547.5	59.9

Right of review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsdman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Sharyn Rea
Segment Management Lead – Small and Medium Enterprises