

新西兰税收居民身份认定规则

一、个人

根据新西兰税法规定，满足以下任一条件的个人视为新西兰税收居民：

- 在新西兰境内拥有永久性居所。即使该个人在其他国家或地区也拥有永久性居所，其仍视为新西兰税收居民；
- 任意 12 个月内在新西兰境内累计停留超过 183 天，且未因以下原因丧失其新西兰税收居民身份：a) 在新西兰境内无永久性居所；b) 任意 12 个月内居住在新西兰境外的时间超过 325 天；
- 由于履行新西兰政府公务原因在新西兰境外居住。

上述认定条件的具体内容参见 2007 年颁布的所得税法 YD1 章节（<http://legislation.govt.nz/>）。

上述“永久性居所”的概念并无立法规定，但其含义多年来已经通过法院判决予以确定和细化。“永久性居所”主要看个人和其新西兰居所的关联程度（即个人与新西兰的关联程度）。在某些情形下，相关认定可能非常复杂（这也正是为什么法院需要定期审查现行认定规则的适用性）。

新西兰税务局已颁布税收居民条例的综合指引（参见 2014 年 4 月 1 日生效执行的解读第 14/01 章节 <http://www.ird.govt.nz/technical-tax/interpretations/>）。相关法院判决

案 例 在 税 务 信 息 公 告 中 定 期 更 新
(<http://www.ird.govt.nz/technical-tax/tib/>)。

二、实体

根据新西兰税法规定，满足以下任一条件的公司视为新西兰税收居民：

- 公司在新西兰境内注册成立；
- 公司的总部位于新西兰境内；
- 公司的主要管理机构位于新西兰境内；
- 公司的董事等在其职权范围内实施控制的地点位于新西兰境内（即使其董事有时作出决策的地点也位于新西兰境外）。

上述认定条件的具体内容参见 2007 年颁布的所得税法 YD2 章节（ <http://legislation.govt.nz/> ）。

根据 YD2 章节的规定，“公司”指法人团体或其他具有独立于其成员之外的法人地位的实体，包括有限合伙企业、单位信托、特定团体投资基金、机场运营商、法定生产者委员会、根据 1908 年注册协会法和 1908 年商业工会法建立的组织、互助会和建筑协会等。某些情况下，被穿透的公司视为税收居民。

为避免歧义，税法阐释所有政府公权也是新西兰税收居民；因此，政府机关和公共机构等都是新西兰税收居民。

新西兰税务局已颁布税收居民条例的综合指引（参见 2014 年 4 月 1 日生效执行的解读第 14/01 章节 <http://www.ird.govt.nz/technical-tax/interpretations/>）。相关法院判决案例在税务信息公告中定期更新（<http://www.ird.govt.nz/technical-tax/tib/>）。

三、不视为税收居民的实体

税收上的透明体本身不视为新西兰税收居民。与此相对的是，税收居民的上述条件将适用于判定该税收透明体的每个合伙人、股东或其他成员是否为税收居民。因此，新西兰税收居民的条件测试仅适用于合伙企业的各个合伙人而非该合伙企业本身。

税收上的透明体包括合伙企业（除有限合伙企业之外）。某些情况下，被穿透的公司视为税收居民。

信托一般视为税收上的透明体，对于信托受益人的收入，应穿透至受益人，看其居民身份。然而，对于信托中的受托人收入，信托的受托人须承担所得税纳税义务。根据新西兰税法的一般规定，如果信托的委托人具有新西兰税收居民身份，则该信托视为新西兰税收居民承担新西兰所得税纳税义务（即使该信托的受托人均不是新西兰税收居民）。

新西兰税务局已颁布税收居民条例的综合指引（参见 2014 年 4 月 1 日生效的解读第 14/01 章节 <http://www.ird.govt.nz/technical-tax/interpretations/>）。相关法院判决

案 例 在 税 务 信 息 公 告 中 定 期 更 新
(<http://www.ird.govt.nz/technical-tax/tib/>)。

四、联系方式

具 体 联 系 方 式 参 见 新 西 兰 税 务 局 官 网
<http://www.ird.govt.nz/contact-us/>

新西兰纳税人识别号编码规则

一、纳税人识别号介绍

新西兰的纳税人识别号由新西兰税务局向个人或实体（如公司、合伙企业、信托、慈善机构）发放，该识别号唯一且终身有效（除非持有人宣告破产）。当新西兰税收居民及非居民通过系统办理涉税事宜时，须提供纳税人识别号。

纳税人识别号适用于所有税种，包括所得税、货物和劳务税、雇主税（如代扣代缴工资税和员工福利税）以及任何税务部门管理的社会福利政策，包括工作家庭税收抵免、子女抚养补助、学生贷款、带薪产假和储蓄基金等。

为申请纳税人识别号，申请人须填写纳税人识别号申请表并将其报送给当地税务局。由于税务部门已启用新西兰身份识别标准，申请人须同时提供其身份证明文件。对个人而言，身份证明文件包括出生证明、护照和驾驶证等；对实体而言，身份证明文件包括公司登记执照、信托契约和注册证明等。

更多有关申请流程和身份证明文件的信息参见以下链接：<http://www.ird.govt.nz/how-to/irdnumbers/>

在税务局发放纳税人识别号前，个人（儿童除外）须亲自前往经批准的验证机构（包括税务局、新西兰邮政部门、

新西兰汽车协会) 进行本人验证, 包括对身份证明文件的原件进行验证。

内政部在对婴儿进行在线出生登记时也会发放纳税人识别号: <https://registermybaby.dia.govt.nz/birth.m>

商业、创新和就业部在对公司进行在线注册登记时也会
发 放 纳 税 人 识 别 号 :
<https://www.companiesoffice.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

父母在申请享受诸如工作家庭税收抵免和子女抚养补助等社会福利时, 其子女须拥有纳税人识别号。

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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个人

纳税人识别号须通过申请获得。

新西兰税务局系统尚未与所有其他政府机构联网, 因此受信息共享程度的影响, 无法自动发放纳税人识别号。税务局的申请条件包括提供申请人的身份信息, 在某些情形下, 还要求确认其税收居民的身份情况。

在发放纳税人识别号之前, 现有的申请系统要求申请人出示相关身份证明文件, 以防止身份盗用、非法号码共享或欺诈行为。

实体

纳税人识别号须通过申请获得。

与个人申请流程类似，实体申请纳税人识别号时也须出示相关身份证明文件，以防止可能出现的非法行为。对申请信息进行审核而非自动发放纳税人识别号有助于税务局发现异常或可疑的申请。

二、纳税人识别号编码规则

纳税人识别号是由税务局发放的唯一的号码。

纳税人识别号一般由 8 位或 9 位数字组成，如 99999999 或 999999999（位数的多少取决于首次发放号码的时间）。

纳税人识别号由以下部分组成：

- 7 位或 8 位的基础号码
- 最后一位验证码

三、如何找到纳税人识别号

纳税人识别号载于所有纳税申报表、涉税信件（包括税务系统注册成功的通知）和涉税通知上。

对于公司雇员来说，纳税人识别号通常显示在雇主编制的工资单上。对于承担货物和劳务税纳税义务的已进行商业登记的企业，纳税人识别号通常显示在发票上。

该号码还显示在税务局的线上服务账户上（myIR）。

相关文件参见附录 1 的示例。

纳税人识别号不显示在其他身份证明文件上，如护照和驾驶证等。

四、国内网站信息

更多有关纳税人识别号的信息参见税务当局官网：

<http://www.ird.govt.nz/contact-us/topfive/one/ird-number-index.html>

<http://www.ird.govt.nz/how-to/irdnumbers/>

<https://registermybaby.dia.govt.nz/birth.m>

<http://www.business.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

目前尚无纳税人识别号在线验证工具。

五、联系方式

具体联系方式参见新西兰税务部门官网

<http://www.ird.govt.nz/contact-us/>


附录 1

例 1 - 纳税人识别号通知

		Inland Revenue Department, Private Bag, Hamilton Telephone 0800 227 774 Facsimile 07 959 7600	
Date		IRD Number 99-999-999	
Name			
Address 1			
Address 2			
Address 3			
Dear Name			
Thank you for your recent application for an IRD number. Your number is shown at the bottom of this letter.			
You need to give your IRD number to:			
<ul style="list-style-type: none">- your employer, whenever you start a new job- your bank, whenever you open a new account- StudyLink, if you're applying for a student loan or allowance. If you're posting your application to Studylink please send this letter as confirmation of your IRD number.			
You also need to have your IRD number handy whenever you contact us, including using services on our website or our automated phone service, INFOexpress.			
If you need information or assistance			
<ul style="list-style-type: none">- visit www.ird.govt.nz for services and information. Go to:<ul style="list-style-type: none">o get it done online to register for services and access account informationo work it out to calculate tax, entitlements, repayments and due dateso forms and guides to view and download forms, guides and other publications.- call INFOexpress for a range of automated phone services, including ordering forms and guides. INFOexpress is available from 6am to 12 midnight, seven days a week. INFOexpress phone numbers are:<ul style="list-style-type: none">o calling within New Zealand: 0800 257 999o calling from overseas: 644 978 0775o calling from a cellphone: 04 978 0775			
Yours sincerely			
Signatory			
Area Manager			
		Name	
		Your IRD number is 99-999-999	

7021 6

例 2 — 纳税申报表



Inland Revenue
Te Tan Taake

Accidents Compensation Act 2001 • Income Tax Act 2007 • Tax Administration Act 1994

Individual tax return

99-999-999

Name

Address 1

Address 2

Address 3

IR 3 2013

1 April 2012 to 31 March 2013

- You can file this return online at www.ird.govt.nz
- Please see pages 5 and 6 in the guide to see if you need to complete this return.

1 If your IRD number is not shown above, print it in Box 1.

(8 digit numbers start in the second box 9 9 9 9 9 9 9 9)

2 If your correct name is not shown above, print it in full in Box 2.

Mr ☐ Mrs ☐ Miss ☐ Ms ☐

Please put first names above and surname below

3 If your correct postal address is not shown above, print the full address in Box 3. Don't print your tax agent's address here. See page 7 in the guide.

Please put street address or PO Box number above and suburb, box lobby or RD and town or city below

4 If your correct street address is not shown below, print it in full in Box 4.

Please put street address above and suburb, city RD or region below

5 If your correct date of birth is not shown below, print it in Box 5.

Day Month Year

6 If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6.

7 If your correct daytime phone number is not shown below, print it in Box 7.

Prefix Phone number

8 If your correct bank account number is not shown below, print it in Box 8.

Bank Branch Account number Suffix

For more information about direct crediting, see page 8 in the guide.


9 **Working for Families Tax Credits customers (WFFTC) – adjustments to your family income**
 Please check the enclosed *Adjusting your income for Working for Families Tax Credits (IR 215)* form. If you have any adjustments to make and have not told us about them please tick 9A and complete the enclosed IR 215 form.
 If you have told us about your adjustments, you don't need to complete an IR 215 form.
Note: If you're not already registered for WFFTC and think you may be entitled to it, see page 8 in the guide.

9A ☐

10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR 3NR return instead. See page 9 in the guide.

例 3 – 线上服务帐户 (myIR)

Welcome to Inland Revenue's online Services area
[Send feedback message](#)
[Contact us](#)


Logged in as [Bryan Dyer](#) | [Sign out](#) | [Change](#) | [Logout](#)

[My overview](#)
[My income](#)
[My family](#)
[My business](#)
[Child Support](#)

Hello, Your last successful login was 21/03/2015 at 9:37 AM.

Starting out in business?
Want to know about where to get advice, what records to keep and who you might need to talk to? The [IR323](#) checklist helps you get it right.

Account information

[Check tax](#) | [Messages](#) | [Account](#)

Quick links

Outstanding after you're an IR323 filer.

[Salary & wages](#)
[Transactions](#)
[Make a payment](#)

Account details

Income tax

Click on [More detail](#) to get your earnings information.

Total balance as at 31/03/2015 = **\$4.00**

[More detail](#)

Working for Families Tax Credits

There have been no recent transactions on your account, if you'd like to see when your last transaction was click [More detail](#) to see earlier transactions.

[More detail](#)

Goods and services tax

Total balance as at 31/03/2015 = **\$6.00**

[More detail](#)

[Save / Print](#)

Things to do

My actions (2)

GST Returns to file (2)

[GST Return 21/12/2014 Due 28/02/2015 OVERDUE](#)

[GST Return 28/12/2014 Due 28/02/2015 OVERDUE](#)

My eDocuments (18)

[Returns \(3\)](#)

[Statements \(1\)](#)

My alerts (2)

[Secure mail \(3\)](#)

[GST Return 28/02/2015](#)
Draft saved on 30/03/2015 at 10:06:00
will expire on 28/06/2015

[Delete](#)

Tools

Services

[My eDocuments](#)

[Alerts email settings](#)

[Secure mail](#)

[Manage account access](#)

IR323

[GST registration](#)

[Payment arrangement proposal](#)

[Research and Development \(R&D\) tax credit details statement](#)

[Adjust your income form IR323](#)

[Tax returns](#)

Personal details

[Check tax](#) | [Messages](#) | [Account](#)

[Address, email, phone](#) | [Mail preferences](#) | [Bank account](#) | [My tax agent](#) | [My nominated person](#)

Name

ID number 999-999-999

Home address [Edit](#)

Postal address Same as home address [Add](#)

myIR email [Edit](#)

Alerts email settings You can view or edit your specific alerts email settings. [Edit](#)

Phone numbers [Edit](#)

[Save / Print](#)

Important dates

[Check tax](#) | [Messages](#) | [Account](#)

March 2015

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

[Go to current month](#)

Dates you will need to take action

- 28th GST return (GST 101) and payment due
- 21st income tax return (IR3) due

Dates Inland Revenue will take action

- No significant dates

[Save / Print](#)

资料来源：

新西兰税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/New%20Zealand-Tax-Residency.pdf>

新西兰纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/New%20Zealand-TIN.pdf>

New Zealand - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

A person will be a New Zealand resident for tax purposes under New Zealand law if any of the following apply:

- The person has a permanent place of abode in New Zealand. If they do have a permanent place of abode in New Zealand they are considered to be a New Zealand resident, even if they also have a permanent place of abode elsewhere.
- The person has been personally present in New Zealand for more than 183 days in total in any 12- month period, and has not ceased to be resident by: (a) not having a permanent place of abode in New Zealand, and (b) having been absent from New Zealand for more than 325 days in any 12- month period.
- The person is personally absent from New Zealand in the service, in any capacity, of the New Zealand Government.

These tests are set out at section YD 1 of the Income Tax Act 2007.

The “permanent place of abode” concept is not defined in legislation, but its meaning has been determined and refined over time through Court decisions. The concept essentially looks to the overall strength of a person’s ties to a place of abode in New Zealand (the strength of their connections to New Zealand generally are relevant to this). This can be a complex test to apply in marginal cases (which explains why the Courts periodically need to consider the rules).

New Zealand’s Inland Revenue Department has published comprehensive guidance on the residence rules (see Interpretation Statement IS 14/01, with application from 1 April 2014). Periodic updates, including case notes on any legal decisions, are published in Tax Information Bulletins.

Section II - Criteria for Entities to be considered a tax resident

A company will be a New Zealand resident for tax purposes under New Zealand law if any of the following apply:

- The company is incorporated in New Zealand.
- The company has its head office in New Zealand.
- The company has its centre of management in New Zealand.
- The company’s directors, in their capacity as directors, exercise control of the company in New Zealand, even if the directors’ decision-making also occurs outside New Zealand.

These tests are set out at section YD 2 of the Income Tax Act 2007.

For the purposes of section YD 2, the term “company” means a body corporate or other entity that has a legal existence separate from that of its members. The term includes (amongst other things) a limited partnership, a unit trust, certain group investment funds, an airport operator, a statutory producer board, a society incorporated under either the Incorporated Societies Act 1908 or the Industrial and Provident Societies Act 1908, a friendly society and a building society. A “look-through company” is resident for certain purposes.

For the avoidance of doubt, the legislation clarifies that the Crown is to be regarded as resident for tax purposes. Thus, for example, Government agencies and instruments of the Crown are resident.

New Zealand’s Inland Revenue Department has published comprehensive guidance on the residence rules (see Interpretative Statement IS 14/01, with application from 1 April 2014). Periodic updates, including case notes on any legal decisions, are published in Tax Information Bulletins.

Section III - Entity types that are as a rule not considered tax residents

Fiscally transparent entities themselves are not considered to be resident for tax purposes. Instead, the residence test is applied to each of the partners, shareholders or other members of the fiscally transparent entity. Thus, for example, the New Zealand residence tests would be applied to each of the partners of a partnership rather than to the partnership itself.

New Zealand fiscally transparent entities include partnerships (other than limited partnerships). Lookthrough companies may be New Zealand tax resident for certain purposes.

In respect of the beneficiary income of a trust, the trust is generally considered to be fiscally transparent, and the rules look through to the residence of the beneficiaries. However, in respect of the trustee income of a trust, any tax liabilities generally fall on the trustee(s) of the trust. New Zealand law generally provides that any trust with a New Zealand resident settlor will be subject to New Zealand income tax as if it were a resident (even if none of the trustees of the trust are also resident).

New Zealand’s Inland Revenue Department has published comprehensive guidance on the residence rules (see Interpretative Statement IS 14/01, with application from 1 April 2014). Periodic updates, including case notes on any legal decisions, are published in Tax Information Bulletins.

Section IV - Contact point for further information

New Zealand's Inland Revenue Department can be contacted as per the details on their internet site: <http://www.ird.govt.nz/contact-us/>

New Zealand - Information on Tax Identification Numbers

Section I – TIN Description

NZ's IRD number is a unique number issued by Inland Revenue to customers, both individuals and non-individuals (such as Companies, Partnerships, Trusts, Charities), and is usually used for the lifetime of a customer (other than when a person is declared bankrupt). It is required when a customer needs to interact with NZ's tax system and includes both residents and non-residents.

It is used for all taxes that a customer is registered for – including Income Tax, Goods and Services Tax, and Employer taxes (such as Pay as You Earn and Fringe Benefit Tax) and for any social policy entitlements operated by Inland Revenue – including Working for Families Tax Credits, Child Support, Student Loans, Paid Parental Leave and KiwiSaver.

Customers complete an IRD number application form and send it to Inland Revenue. As Inland Revenue has signed up to NZ's Evidence of Identity Standard, the customer needs to provide supporting documentation to confirm their identity. For individuals this includes a combination of documents such as birth certificate, passport and driver's licence. For non-individuals documents include certificate of incorporation, deed of trust and certificate of registration.

More information on the process and range of documents can be found at this link:
<http://www.ird.govt.nz/how-to/irdnumbers/>

Individual customers (other than children) need to undergo an in-person verification by an approved verifier (including Inland Revenue, NZ Post and NZ Automobile Association) before an IRD number can be issued. This includes sighting original ID documentation.

IRD numbers can also be issued as part of the online process of registering a child's birth with the Department of Internal Affairs:
<https://registermybaby.dia.govt.nz/birth.m>

They can also be issued as part of the online process of registering a Company through the Ministry of Business, Innovation & Employment:
<http://www.business.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

A child must have an IRD number if their parent wants to access social policy entitlements such as Working for Families Tax Credits and Child Support

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	No	Entities	No
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

A TIN is not allocated unless a specific application has been made.

New Zealand Inland Revenue does not have a system in place that allows or links all government agencies to provide sufficient information in order for this process to be automatic. Inland Revenue's application criteria require identification information and, in some instances, confirmation of tax residence.

The current application system requires the presentation of specific identification documents before a TIN is issued. This process has been put in place to prevent possible identity theft, double -ups or malicious/fraudulent behaviour.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

As noted for individuals, a TIN is not allocated unless a specific application has been made.

For the same reasons as noted for individuals, identification documents are required to be presented when applying for a TIN. This process is put in place to prevent possible illegal behaviour. Having the applications checked by a person rather than just allocated automatically allows Inland Revenue to identify anomalies or suspicious applications.

Section II – TIN Structure

The IRD number is a unique number issued by Inland Revenue. The IRD number format used by Inland Revenue is an eight or nine digit number in the format 99999999 or 999999999 (depending on when it was first issued).

The IRD number consisting of the following parts:

- A seven or eight digit base number
- A trailing check digit.

Section III – Where to find TINs

We print IRD numbers on all tax returns, letters (including the initial notification following registration into the tax system) and notices sent to customers.

For individuals who are employees it is often shown on payslips issued by their employer. For businesses registered for GST (Goods and Services Tax) it is shown on Tax Invoices.

It is also displayed in a customer's on-line services account with Inland Revenue (myIR).

Refer to examples in Appendix 1.

It is not shown on other identification documents such as a passport and driver's licence...

Section IV – TIN information on the domestic website

Information on the IRD number is available on Inland Revenue's internet site:

<http://www.ird.govt.nz/contact-us/topfive/one/ird-number-index.html>

<http://www.ird.govt.nz/how-to/irdnumbers/>

<https://registermybaby.dia.govt.nz/birth.m>

<http://www.business.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

There is no online verification tool available.

Section V – Contact point for further information

New Zealand's Inland Revenue Department can be contacted as per the details on their internet site:

<http://www.ird.govt.nz/contact-us/>

Example 1 – Initial notification of IRD number

Example 2 - Tax return



Inland Revenue
Te Tari Taake

Individual tax return

Accident Compensation Act 2001 - Income Tax Act 2007 - Tax Administration Act 1994




IR 3 2013

1 April 2012 to 31 March 2013

<ul style="list-style-type: none">You can file this return online at www.ird.govt.nzPlease see pages 5 and 6 in the guide to see if you need to complete this return.	
1 If your IRD number is not shown above, print it in Box 1.	<div>1 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>(8 digit numbers start in the second box 1 2 3 4 5 6 7 8)</p>
2 If your correct name is not shown above, print it in full in Box 2.	<div>2 ▶ Mr <input type="radio"/> Mrs <input type="radio"/> Miss <input type="radio"/> Ms <input type="radio"/></div> <div><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Please put first names above and surname below</p> <div><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div>
3 If your correct postal address is not shown above, print the full address in Box 3. Don't print your tax agent's address here. See page 7 in the guide.	<div>3 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Please put street address or PO Box number above and suburb, box lobby or RD and town or city below</p> <div><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div>
4 If your correct street address is not shown below, print it in full in Box 4.	<div>4 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Please put street address above and suburb, city, RD or region below</p> <div><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div>
5 If your correct date of birth is not shown below, print it in Box 5.	<div>5 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Day Month Year</p>
6 If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6.	<div>6 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div>
7 If your correct daytime phone number is not shown below, print it in Box 7.	<div>7 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Prefix Phone number</p>
8 If your correct bank account number is not shown below, print it in Box 8.	<div>8 ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></div> <p>Bank Branch Account number Suffix</p> <p>For more information about direct crediting, see page 8 in the guide.</p>
9 Working for Families Tax Credits customers (WFFTC) – adjustments to your family income Please check the enclosed <i>Adjusting your income for Working for Families Tax Credits (IR 215)</i> form. If you have any adjustments to make and have not told us about them please tick 9A and complete the enclosed IR 215 form. If you have told us about your adjustments, you don't need to complete an IR 215 form. Note: If you're not already registered for WFFTC and think you may be entitled to it, see page 8 in the guide.	<div>9A ▶ <input type="radio"/></div>
10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR 3NR return instead. See page 9 in the guide.	

Example 3 – On-line services account

Welcome to Inland Revenue's Online Services area
Inland Revenue homepage | Contact us


Inland Revenue
Te Tari Taake

Logged in as
My profile | Demo | Logout

My overview
My income
My family
My business
KiwiSaver

Hello
Your last successful login was 31/03/2015 at 09:37 AM

Starting out in business?
Want to know about where to get advice, what records to keep and who you might need to talk to? The IR100Z checklist helps you get it right.

Account information

Quick links

Our records show you're an IR3 filer.

Salary & wages
Transactions
Make a payment

Account details

Income tax

More detail
Sort

Click on More detail to get your earnings information.

Total balance as at 31/03/2015 = \$0.00

Working for Families Tax Credits

There have been no recent transactions on your account. If you'd like to see when your last transaction was click More detail to see earlier transactions.

Goods and services tax

Total balance as at 31/03/2015 = \$0.00

Save / Print

Things to do

My actions (2)

GST Returns to file (2)

GST Return 21/12/2014 Due 28/01/2015 OVERDUE

GST Return 28/02/2015 Due 28/03/2015 OVERDUE

My eDocuments (10)

Notices (9)

Statements (1)

My drafts (2)

Secure mail (1)

GST Return 28/02/2015 Draft saved on 30/03/2015 by , will expire on 28/06/2015

Delete

Tools

Services

My eDocuments

Alerts email settings

Secure mail

Manage account access

Forms

GST registration

Instalment arrangement proposal

Research and Development (RAD) tax credits details statement

Adjust your income form IR215

Tax returns

Personal details

Address, email, phone
Mail preferences
Bank account
My tax agent
My nominated person

Name
IRD number

Home address
Edit

Postal address
Same as home address
Add

myIR email
(Update this email for Secure mail, forgotten User ID or password and other electronic communications about your Inland Revenue matters)
Edit

Alerts email settings
You can view or edit your specific alerts email settings
Edit

Phone numbers
daytime
evening
mobile
Edit

Save / Print

Important dates

March 2015

Dates you will need to take action

28th GST return (GST101) and payment due

31st Income tax return (IR3) due

Dates Inland Revenue will take action

No significant dates

Go to current month

Save / Print

Feedback form

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For more info on government services go to www.newzealand.govt.nz

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