



Inland Revenue
Te Tari Taake

IR 294
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Visitor's tax guide

Tax information for visitors to New Zealand

Introduction

We've written this booklet to tell people who visit New Zealand what their tax responsibilities are.

The tax residence rules are different from the New Zealand immigration and residency rules. We've used the words "visitor", "resident" and "non-resident" in this booklet for New Zealand tax purposes only.

Part 1 summarises New Zealand's major taxes and explains how they apply to New Zealand residents and visitors.

Part 2 deals with different types of visitors to New Zealand, and explains the taxes and exemptions that apply to them.

This booklet doesn't deal with people who are living overseas and earning income from New Zealand, or people who are considering immigrating to New Zealand. For more information on these subjects, see either of the following booklets:

New Zealand tax residence (IR 292)

Taxes and duties (IR 295)

Note

If New Zealand has a double tax agreement (DTA)—see page 8—with your country, that agreement may override some of the rules explained in this booklet. If you'll earn income while you are in New Zealand you may want to check the terms of the DTA with your country.

www.ird.govt.nz

Visit our website for services and information. Go to:

- **Get it done online** to file returns, register for services and access account information
- **Work it out** to calculate tax, entitlements, repayments and due dates and to convert overseas income to New Zealand currency.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

How to get our forms and guides

You can view copies of all our forms and guides mentioned in this booklet by going to www.ird.govt.nz and selecting “Forms and guides”, or you can order copies by calling INFOexpress—see page 21.

Tax terms updated

In the Income Tax Act 2007, a number of tax terms have been updated to more clearly reflect their meaning. Their intent has not changed. These terms are being introduced to all Inland Revenue’s publications as we update them. During the transition you can still rely on the information you get in our booklets, guides and forms, on our website and from our people, even where old terms and references are used.

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Part 1 – Summary of New Zealand taxes

The laws of New Zealand require people and organisations to pay taxes, which the government uses to provide services.

Income tax

The following information on income tax applies to people who are New Zealand tax residents and visitors. Some visitors may qualify for exemptions—see Part 2 of this booklet. If you don't qualify for an exemption you'll have to pay New Zealand income tax on your New Zealand income.

Who is a New Zealand tax resident?

You are a tax resident in New Zealand if you:

- are in New Zealand for more than 183 days in any 12-month period, or
- have an “enduring relationship” with New Zealand.

You can read more about tax residency rules in our booklet *New Zealand tax residence (IR 292)*.

What is taxable income?

In New Zealand, these types of income are all subject to income tax:

- salary and wages
- business and self-employed income
- most social security benefits
- income from investments
- rental income
- profit from selling capital assets, in some circumstances (this does not usually apply to personal assets sold)
- income a New Zealand tax resident earns from overseas.

New Zealand residents must pay income tax on their worldwide income, even if they don't bring it into New Zealand. However, if their overseas income already has tax deducted from it overseas, they will generally be able to claim a credit for this overseas tax against the New Zealand income tax on the overseas income. The amount of credit they can claim is limited to the lesser of the overseas tax paid or the New Zealand income tax payable on the overseas income.

New Zealand doesn't have a capital gains tax, but profits from selling some assets can be taxable in some circumstances. For example, if you buy a property with the firm intention of selling it to make a gain from the increase in the property's value, the profit is likely to be taxable. However, if you buy a family home, any profit from the resale will most likely not be taxable. You can read more detailed information in *Buying and selling residential property (IR 313)*.

If you invest capital in New Zealand, the income (usually interest, dividends or rent) from the investment will be taxable.

There is no tax on cash or personal assets you bring into New Zealand.

The amount of tax you pay depends on how much you earn in a year. To find out the income tax rates go to www.ird.govt.nz or call us on 0800 227 774.

You may be able to claim tax credits which will reduce the overall amount of tax you may have to pay if your total income is mainly from salary, wages, self-employment or a benefit. These are:

- Independent Earner Tax Credit for New Zealand tax residents whose annual net income is between \$24,000 – \$48,000
- tax credits* for income under \$9,880
- tax credits** for children.

Note

Net income means your total income from all sources less any allowable deductions or current year losses (not including any losses brought forward).

If you are eligible you can claim them in your tax return (if you are self-employed) or they will be already calculated on your personal tax summary (if you are a salary or wage earner or receive a benefit). If you are eligible for the independent earner tax credit you need to let your employer know by selecting either the ME or ME SL tax code on the *Tax code declaration form (IR 330)*.

* Formerly rebate ** Formerly child rebate

If you are a tax resident you can claim other tax credits for donations, childcare or housekeeper, using a *Rebate claim form (IR 526)*. You will need to attach receipts to claim a tax credit.

If your only income is from your salary or wages (and you don't have any allowable expenses, eg, income protection insurance) your net income will be your annual salary or wages before tax.

IRD numbers

Any person, individual or business required to pay tax in New Zealand will need to apply for an IRD number. Some entertainers and contractors don't require IRD numbers—see page 15.

If you haven't had an individual New Zealand IRD number before, you can apply for one by filling in an *IRD number application – individual (IR 595)* form. When applying for an IRD number you'll have to go to an Inland Revenue appointed verifier with two specified identification documents. Just follow the instructions on the front of the application form.

To apply for an IRD number for a business, trust or other non-individual, fill in an *IRD number application – non-individual (IR 596)* form.

If you've had a New Zealand IRD number before, call us on 0800 227 774 to check it's still valid.

When you have your IRD number, please have it handy whenever you call us.

Tax returns

If you're a visitor to New Zealand in most cases the tax you pay is a final tax and no return is required. The tax deducted from your salary or wages is called PAYE (pay as you earn). Your employer pays PAYE to us on your behalf. It includes an Accident Compensation Corporation (ACC) earners' levy. This means if you have an accident and injure yourself while you're in New Zealand, you'll get medical and hospital treatment without having to pay all the costs.

If you're self-employed, you're responsible for your own tax and will need to file an *Individual tax return (IR 3)*.

New Zealand's tax year is from 1 April to 31 March.

Double tax agreements (DTAs)

You may be a tax resident in both New Zealand and another country.

This means you're resident in two countries under the tax laws of each of those countries. If both countries tax their residents on worldwide income you could be taxed twice on the same income.

Note

For more information about DTAs contact our Non-resident Contractors Unit—see page 20.

Double tax agreements have been negotiated between New Zealand and many other countries to decide which country has the first or sole right to tax specific types of income.

You can go to taxpolicy.ird.govt.nz/international/DTA to look at the latest list of countries that have DTAs with New Zealand. Under the list of countries on the homepage is a link to www.legislation.govt.nz with details on how to view copies of DTAs with New Zealand.

Accident compensation

New Zealand has an accident insurance scheme designed to cover the costs of all work and non-work accidents. The Accident Compensation Corporation (ACC) administers this scheme.

Levies for cover are paid by employers and self-employed people direct to ACC. We collect employees' levies on behalf of ACC as part of the PAYE tax system.

Goods and services tax (GST)

GST is New Zealand's main type of tax apart from income tax. It is an indirect tax, which businesses (including retailers) charge as part of the cost of goods and services they supply. The current rate is 12.5%.

When a business buys goods or services from its suppliers, it can claim a credit for the GST the suppliers charge on these purchases. However, consumers can't claim a deduction for GST in this way. The result of this is the final consumer of any product or service pays 12.5% GST on its cost.

GST is charged on almost all goods and services supplied in New Zealand. The GST exceptions include rental of residential property, financial services such as mortgages, loans and investments and the sale of a business that is capable of being carried on by the purchaser as a taxable activity (going concern).

A visitor to New Zealand must pay GST on any goods or services bought here in the same way as a New Zealand resident pays GST. There is no exemption because the person is a visitor.

Goods exported from New Zealand

When goods are exported from New Zealand by a supplier, the supply can be zero-rated (that is, GST is charged at 0%). For example, if a person in New Zealand pays for goods and arranges for the supplier to export them, the supply can be zero-rated, provided the goods are exported without the purchaser taking possession of them in New Zealand. If the purchaser receives the goods while they are still in New Zealand, then leaves the country with the goods, GST must be charged at the normal 12.5%.

Suppliers who are licensed exporters (eg, some duty-free shops) can arrange to export goods for a purchaser and zero-rate the supply. The supplier can also arrange to deliver the goods to the purchaser at the departure airport, after the purchaser has passed through customs on the way out of New Zealand. If the goods are delivered to the customs-controlled area of an airport and given to a purchaser who has already been through customs, this counts as an export, and the supply is zero-rated.

Goods imported into New Zealand

When goods are imported into New Zealand for sale they're liable for GST. New Zealand Customs collects GST on these goods.

For more information about GST on imported goods, call the New Zealand Customs services on 0800 428 786.

Running a business in New Zealand

If you're running a business in New Zealand you may have to register for GST, and charge GST on your sales or supplies. For more information, see our booklet *GST – do you need to register? (IR 365)*.

Non-resident withholding tax

If you're a non-resident for income tax purposes, make sure you give your overseas address to all the organisations in New Zealand you receive interest, dividends and royalties from. Non-resident withholding tax (NRWT) may be deducted from this New Zealand income before you receive it. The rate of NRWT deducted depends on whether New Zealand has a double tax agreement (DTA) with your country of residence (see page 8), and the terms of that DTA.

Normally, your overseas country of residence will let you claim a credit for the tax deducted from your New Zealand income.

The rate of NRWT can vary according to the country you live in. The types of income and the rates of NRWT are:

- dividends 15% – 30%
- interest 10% – 15%
- royalties 10% – 15%

Our *Non-resident withholding tax (NRWT) rates and country codes (IR 290)* information sheet gives you the NRWT rates applying to countries we have a DTA with.

If you have a joint account with a New Zealand resident for income tax, RWT will be deducted from the interest at the standard rate. You will need to file an IR 3NR return to claim a refund.

If you have any further questions about NRWT, contact the Non-resident Centre, see page 20 for details.

Other taxes and duties

There are a number of other types of taxes and duties in New Zealand. These do not usually affect visitors who will either not pay them or pay them as part of the cost of buying some goods. These taxes include tax on petrol, gift duty on sizeable gifts and cheque duty. You can get more information about gift duty from our *Taxes and duties booklet (IR 295)*.

New Zealand does not have any separate social security deductions. These types of benefits are funded through normal income tax and other taxes collected by government.

Part 2 – Different types of visitors

This part explains how income tax applies to different visitors to New Zealand. If you're a New Zealand resident for tax purposes, income tax will apply to you—see pages 5 to 7 for details. If none of the following types apply to you, you'll have to pay New Zealand income tax on your New Zealand income, even if you're not a New Zealand tax resident. You'll also be liable for accident compensation levies—see page 8.

If New Zealand has a DTA with your country—see page 8—that agreement may override some of the following rules. If you'll earn income while you're in New Zealand you may want to check the terms of the DTA with your country.

GST applies to visitors and New Zealand residents in the same way—see pages 8 and 9.

Tourists

A tourist will only become a New Zealand tax resident by being here for more than 183 days in any 12-month period.

If you're not a New Zealand tax resident, any New Zealand interest, dividends or royalties you earn while you're here will only have non-resident withholding tax deducted—see page 10.

Tourists have to pay GST on their New Zealand purchases. If tourists work here, salary and wages earned are subject to New Zealand income tax. See the following section on non-resident employees.

Non-resident employees

If you're not a New Zealand tax resident but you are employed here, your wages or salary will be taxable in New Zealand, unless the following exemptions apply.

If your country has a DTA with New Zealand

Your employment income will generally be exempt from New Zealand income tax if all these conditions are met:

- You're in New Zealand for 183 days or less in any 12-month period or income year.
- Your employer isn't resident in New Zealand and doesn't have a permanent establishment or fixed base here.
- Your employer cannot claim a tax deduction in New Zealand for the cost of your salary or wages.

Conditions vary between DTAs. Check your country's DTA for more information—see page 8.

If your country has no DTA with New Zealand

Your employment income will be exempt from New Zealand income tax if all these conditions are met:

- You're in New Zealand for 92 days or less.
- Your New Zealand employment income is taxable in your own country.
- The services you perform are on behalf of a person who is not resident in New Zealand.

Non-resident contractors

This section applies to any non-resident individual who performs services in New Zealand as a self-employed person. This also includes non-resident companies receiving contract payments in New Zealand. It doesn't apply to employees (see above) or to sportspeople or entertainers (see page 14).

Some individuals who come to New Zealand are shareholder-employees of non-resident companies. Contract payments to the company will be subject to withholding tax unless they have an exemption certificate.

Certificate of exemption

If you come from a country that has a DTA with New Zealand you may be entitled to a reduction of tax if you have a valid certificate of exemption or a zero-rated special tax rate certificate. For information about applying for a certificate of exemption, contact our Non-resident Contractors Team—see page 20.

Non-resident contractors' withholding tax

If you're under contract to complete an activity or service in New Zealand, the contract payer must deduct non-resident contractors' withholding tax (NRCWT) from the payments made to you under the terms of the contract. NRCWT is deducted at the rate of 15% if you have an IRD number and have completed a *Tax declaration code (IR 330)* form. If you don't supply an IRD number or an IR 330, the rate increases to 20% for companies or 30% for individuals.

92-day rule

You don't have to apply for a certificate of exemption from NRCWT if either of the following conditions applies to you:

- You come from a country that has a DTA with New Zealand, and you're eligible for total New Zealand tax relief under that agreement, and you're present in New Zealand for a total of 92 days or less in any 12-month period.
- The total contract payments you receive as a non-resident contractor from all your payers is \$15,000 or less in a 12-month period. This measure doesn't remove any New Zealand tax the non-resident contractor may have, just the obligation on the payer to deduct withholding tax at the time of payment.

If you get a certificate of exemption from NRCWT or the 92-day rule applies, you won't have to file a tax return in New Zealand, but you'll still have to declare this New Zealand income in your country of residence.

Your tax obligations

NRCWT is tax paid during the year to offset the total tax payable on your annual income, which will be determined when you file a return at the end of the New Zealand tax year (31 March) or when you leave New Zealand.

Special tax rate certificate

Non-resident contractors with tax to pay in New Zealand can apply for a special tax rate certificate if their profit is higher or lower than allowed for under the withholding tax rate.

For information about special tax rate certificates and how to apply for one, contact our Non-resident Contractors Team—see page 20.

Tax credits

You're entitled to claim any income tax paid in New Zealand as a tax credit in your home country, subject to any legislative restrictions in your home country.

For further information about your tax obligations as a non-resident contractor please contact our Non-resident Contractors Team—see page 20.

Accident compensation levies

As a self-employed person you're liable for accident compensation levies on your New Zealand income. For details—see page 8.

Non-resident entertainers and sportspeople

Non-resident entertainers are those who perform in public or in front of a camera.

Examples of non-resident entertainers are:

- actors, entertainers, musicians, singers, dancers, comperes or other artists, whether alone or in a group
- lecturers and speakers, whether on a casual or regular basis.

A non-resident entertainer can be an individual, company, partnership, trust or any other entity.

An example of a non-resident sportsperson is an athlete competing in any sporting event or game.

If you're a person who works behind the scenes, eg, crew or directors, you'd be a contractor not an entertainer.

Tax

If you're an entertainer performing in New Zealand you must pay tax of 20 cents in each dollar paid to you or any person on your behalf. This is a full and final tax. You don't have to complete a tax return, although you can if you want to claim expenses. Tax is payable even when payment to you is made outside New Zealand.

If you're an entertainer, the person paying you will deduct tax from your fees. If the deduction isn't made, you become liable for the deduction.

IRD numbers

You only need an IRD number if you:

- choose to complete and send in a tax return
- are liable for tax deductions for other entertainers you employ.

Exemptions

There are some situations where visitors can apply for a tax exemption.

The table below shows some examples.

Entertainers	<p>If you're an entertainer and you:</p> <ul style="list-style-type: none"> • perform in an event under a cultural programme of, or wholly or partially sponsored by, a government, or • perform in New Zealand under a programme of a foreign non-profit organisation that promotes a cultural activity.
Sportspeople	<p>If you're a sports person and represent the national body that administers the game or sport in your home country.</p>
United States residents	<p>If you're a US resident and you perform in New Zealand and receive fees not more than US\$10,000 in our tax year. If the fees paid, including reimbursements, are more than US\$10,000 the entire payment may be liable for schedular payment.*</p>

For information about applying for a certificate of exemption, contact our Non-resident Entertainers Unit, see page 20.

* Formerly withholding tax

Good and services tax (GST)

Generally, non-resident entertainers won't need to register for GST.

There are some exceptions. For example, you must register for GST if:

- you make supplies in New Zealand as a sole trader or on an ad hoc basis, and receive income in New Zealand over NZ\$60,000 in any 12-month period
- you supply services to a non-GST registered person and your fees for services in New Zealand are over \$60,000
- you stay in New Zealand for more than 183 days in any 12-month period and so become resident and your income is over \$60,000.

Non-resident Entertainers Unit

The Non-resident Entertainers Unit oversees tax compliance for large events such as the Rugby World Cup and other international sports tournaments.

They have:

- general information for non-resident entertainers, promoters and agents
- information to help visiting participants, officials, media, or those providing services such as sponsorship, entertainment, marketing or equipment.

Our booklet, *The rule book (IR 248)* outlines the tax requirements for all sportspeople (professional or amateur) that get income from their sport.

For more help contact our Non-resident Entertainers Unit—see page 20.

Experts and students visiting under an arrangement with the New Zealand government

This exemption applies to people who are performing any of the following activities in New Zealand, under an arrangement with the New Zealand government:

- providing professional or expert advice or assistance
- teaching or lecturing
- making investigations
- receiving education, training or experience.

These people are exempt from paying New Zealand income tax if they have the following income:

- payment for personal or professional services carried out in New Zealand on behalf of an overseas employer, and/or
- any maintenance, allowance, scholarship or bursary received while in New Zealand.

If you qualify for the above exemption, you must still pay New Zealand income tax on any other New Zealand-sourced income, such as interest from a bank account.

Teachers and students

Many of New Zealand's double tax agreements (DTAs) exempt visiting teachers and students from income tax on their New Zealand income. The exact conditions depend on whether or not there is an exemption in the DTA. Check your country's DTA for more information—see page 8. If there is no exemption in the DTA, the rules under “Non-resident employees” on page 12 will apply.

Example 1

Fijian teacher in New Zealand

A teacher who is a Fijian resident visits New Zealand for less than two years to teach here. The teacher is taxed in Fiji on the New Zealand teaching income, so that income is not taxable in New Zealand. However, the teacher must still pay tax in New Zealand on any other New Zealand-earned income.

Example 2

Australian student in New Zealand

An Australian student visiting New Zealand receives payments from Australia to help with their maintenance and education. The student doesn't have to pay New Zealand income tax on these payments, but they are taxed here on any other New Zealand income which they earn.

Although a visiting teacher or student may be exempt from New Zealand income tax, if that person is paid by a New Zealand employer (such as the New Zealand Ministry of Education), tax will often still be deducted on a “pay as you earn” (PAYE) basis. This is because the New Zealand employer cannot be certain at the start of the visit how long the person will be here.

When the teacher or student leaves New Zealand, and they were here for less than the allowable time (which makes them exempt from New Zealand income tax), they can file a tax return here to get a refund of the PAYE tax deducted.

Foreign consular and diplomatic staff

Overseas diplomats aren't liable for income tax on their diplomatic salaries or any other income from outside New Zealand.

But, any interest or dividends earned from New Zealand are liable for tax in these situations:

- If a diplomat is in New Zealand for 183 days or less in any 12-month period, they're not a New Zealand resident for tax purposes. Any interest or dividends earned are subject to NRWT (non-resident withholding tax).
- If the diplomat is here for more than 183 days in any 12 months, they're a New Zealand resident for tax purposes. Any interest or dividends earned are subject to RWT*.

* Formerly resident withholding tax

Part 3 – Services you might need

How to contact us

We're available from 8 am to 8 pm Monday to Friday and 9 am to 1 pm Saturday on the following numbers. Remember to have your IRD number with you when you call.

Personal customers

Income tax and general enquiries	0800 227 774
Overdue tax and returns	0800 227 771
Student loan enquiries	0800 377 778

Business customers

Income tax and general enquiries	0800 377 774
Employers	0800 377 772
GST	0800 377 776
Overdue tax and returns	0800 377 771

Child Support customers

All enquiries	0800 221 221
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Large enterprises

Businesses with over \$100 million annual group turnover, taxpayers subject to special legislation such as those involved in mining, and crown entities.

All enquiries	0800 443 773
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Non-residents

Postal address	Inland Revenue Non-resident Centre Private Bag 1932 Dunedin New Zealand
Telephone	64 3 951 2020 Monday to Friday 9 am to 4.30 pm
Fax	64 3 951 2216
Email	nonres@ird.govt.nz

Non-resident contractors

Postal address Inland Revenue
 Non-resident Contractors Team
 Private Bag 39984
 Wellington
 New Zealand

Telephone 64 4 890 3056
 Monday to Friday 9 am to 4.30 pm

Fax 64 4 890 4510

Email nr.contractors@ird.govt.nz

Non-resident entertainers, sportspeople or speakers

Postal address Inland Revenue
 Non-resident Entertainers Unit
 PO Box 5542
 Wellesley Street
 Auckland 1141
 New Zealand

Telephone 64 9 984 4329

Fax 64 9 984 3082

Email nr.entertainers@ird.govt.nz

Mobile callers and international callers

Free calling does not apply to mobile and international calls. You can get a direct dial number from www.ird.govt.nz

Passwords – individuals only

We can set up a password on your account to save you time. For more information, call us on one of these numbers:

Personal tax customers	0800 227 774
Business tax customers	0800 377 774

INFOexpress (international)

INFOexpress is our automated phone service. You can order publications and request personal tax summaries using our natural language speech recognition (NLSR) system. This lets you use your voice instead of keying in numbers on the phone keypad. For all other services you'll need to use a touch tone phone and key in numbers for options.

Remember to have your IRD number with you when you call.

It's also helpful if you know the number or name of any publications you're ordering. For personal information, such as account balances, you'll also need an INFOexpress personal identification number (PIN). You can get a PIN by calling 64 4 978 0775 and following the step-by-step instructions.

You can call INFOexpress for the following services between 6 am and 12 midnight (New Zealand time), seven days a week:

	International callers	Within New Zealand
Order publications (speech recognition)	64 4 978 0767	0800 257 773
Request a personal tax summary (speech recognition)	64 4 978 0770	0800 257 444
Request a taxpack	64 4 978 0768	0800 257 772
Request a summary of earnings	64 4 978 0765	0800 257 777
All other services	64 4 978 0775	0800 257 777

Customer service quality monitoring

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all phone calls answered in, and made by, our permanent call centres. For further information about our call recording policy and how you can access your recorded information, please go to www.ird.govt.nz or call us on 0800 227 774 (or 0800 377 774 for business customers).

Privacy

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with the Ministry of Social Development, Ministry of Justice, Department of Labour, Ministry of Education, New Zealand Customs Service, Accident Compensation Corporation or their contracted agencies. Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

If you have a complaint about our service

We're committed to providing you with good service. If there's a problem, we'd like to know about it and have the opportunity to fix it.

If you have a complaint, the quickest and easiest way to resolve it is usually with the staff member you've been dealing with. If you're not satisfied, ask to speak to their manager.

If you're still not satisfied, we have a Complaints Management Service that can take a fresh look at your complaint. You can go to www.ird.govt.nz, call us on 0800 274 138 between 8 am and 5 pm weekdays, or put your complaint in writing and send it to:

Complaints Management Service
Inland Revenue
PO Box 1072
Wellington 6140

If you disagree with how your tax has been assessed, you may need to follow a formal disputes process. For more information read our factsheet *If you disagree with an assessment (IR 778)*.

Publications

The following publications will give you more information.

Buying and selling residential property (IR 313)

Conversion sheet of overseas income to New Zealand currency (IR 270)

First-time employer's guide (IR 333)

Gift duty (IR 194)

GST – do you need to register? (IR 365)

New Zealand tax residence (IR 292)

Rental income (IR 264)

Self-employed or an employee? (IR 336)

Taxes and duties (IR 295)

Taxpayer obligations, interest and penalties (IR 240)

The rule book – tax for sportspeople (IR 248)

Trusts' and estates' income tax rules (IR 288)