

## FACTSHEET

# New Zealand tax residence – new migrants

This information sheet explains the New Zealand tax residence rules relevant to new migrants. It also explains what you need to provide to Inland Revenue when requesting confirmation of your tax residence status for your permanent resident visa application with Immigration New Zealand.

## If you are a New Zealand tax resident

1. In general, if you are a New Zealand tax resident you must pay tax in New Zealand on your worldwide income.
2. Tax residence is also relevant to whether you may be able to receive Working for Families tax credits, including Best Start (a payment for families with a newborn baby). There are other requirements that must also be met, including that you are not in New Zealand on a temporary entry class visa.
3. New migrants may be able to get a temporary tax exemption on most types of foreign income. This temporary exemption lasts for approximately 4 years.
4. If you use the temporary tax exemption, you and your spouse/partner cannot receive Working for Families tax credits (including Best Start). If either of you apply for Working for Families tax credits, you will lose the temporary tax exemption. You cannot change your mind once you have done this.

## When you will become a New Zealand tax resident

5. You will become a New Zealand tax resident if you:
  - have been in New Zealand for **more than 183 days** in a 12-month period, or
  - have a **permanent place of abode** in New Zealand.

### The 183-day rule

6. Most new migrants to New Zealand will become tax resident in New Zealand under the 183-day rule. This is because once you have been in New Zealand for more than 183-days in a 12-month period, your tax residence starts from the first day.
7. Your tax residence could start earlier, if you have a permanent place of abode in New Zealand before the first day that is counted for the 183-day rule (see from [9]).
8. Because your tax residence starts from the first of the 183-days, you may become tax resident in New Zealand from a date before you moved here. For example, this could happen if you came to New Zealand for a holiday or job interview prior to moving here.

## Having a permanent place of abode in New Zealand

9. The other way you may become tax resident in New Zealand is by having a permanent place of abode here.
10. You will have a permanent place of abode in New Zealand if you have a house or apartment or other place of abode (a dwelling) in New Zealand where you habitually or usually live. You do not need to live there all the time.
11. It does not matter if you also have a permanent place of abode overseas. As long as you have a permanent place of abode in New Zealand you will be tax resident here. It does not matter where you spend more time or which place you consider your main home.
12. You do not need to own a property for it to be your permanent place of abode. It can be a property you rent, hold in a company or trust, or that is owned by a family member. A rented house or apartment can be your permanent place of abode even if you have a periodic tenancy (one that is not for a fixed-term).
13. In determining if you have a permanent place of abode in New Zealand, all of your circumstances must be considered. This includes:
  - the time you spend in New Zealand and away from New Zealand, and
  - your overall connections with your place of abode and with New Zealand, such as:
    - your use of the dwelling,
    - what your intentions are (for example, whether you plan to stay in New Zealand or are just here temporarily),
    - what family and social ties you have in New Zealand (for example, if your spouse/partner and children live in New Zealand, membership of clubs etc in New Zealand),
    - whether you have employment, business interests or other economic ties to New Zealand, and
    - where your personal property is located.

## When you stop being a New Zealand tax resident

14. You will stop being a New Zealand tax resident if you:

- do not have a permanent place of abode in New Zealand, and
- have been away from New Zealand for more than 325 days in a 12-month period.

15. If you still have a permanent place of abode in New Zealand you will still be a New Zealand tax resident, even if you are away from New Zealand for more than 325 days.

16. Once you have been away from New Zealand for more than 325-days in a 12-month period, you are non-tax resident in New Zealand from the first day you were away, provided you did not have a permanent place of abode in New Zealand.

## Confirmation of your tax residence for your permanent resident visa application

17. When you apply for a permanent resident visa, you need to get confirmation from Inland Revenue of your tax residence status. If you need this done urgently, you will need to make an appointment at an Inland Revenue office by phoning 0800 775 247.

18. When you come to Inland Revenue, bring the following documents with you:

- Confirmation of Tax Residence Status (INZ 1006) form  
*You can get this form on Immigration New Zealand's website:*  
**Application forms, guides and checklists | Immigration New Zealand**
- Photo ID (passport)
- Completed IR886 form  
*You can get this form on Inland Revenue's website:*  
**View all forms and guides (ird.govt.nz)**
- Travel movements (arrival and departure dates)  
*You can get this from Immigration New Zealand by calling 0508 558 855. Turnaround time can be up to 2 days.*

19. If your application is not urgent, you can submit it via a web message sent from your myIR account. You must attach the INZ 1006 form and your travel movement records (arrival and departure dates) from Immigration New Zealand. You may also like to include a completed IR886 form to help us process your application.

20. The criteria you need to meet for Inland Revenue confirmation of your tax residence status are the criteria under New Zealand's tax laws, which are explained in this information sheet. These tax residence requirements are different from the other requirements Immigration New Zealand has.

21. Before you request Inland Revenue confirmation of your tax residence status, you must ensure your New Zealand tax return filing is up to date and all your income has been declared to us, including income from overseas.



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