



Inland Revenue
Te Tari Taake

IR294
July 2024

Visitor's tax guide

Tax information for visitors to New Zealand

ird.govt.nz

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Introduction

If you are visiting New Zealand, read this guide to learn about your tax responsibilities.

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 guide 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 is about different types of visitors to New Zealand and explains the taxes and exemptions that apply to them.

This guide is not for people who are living overseas and earning income from New Zealand, or people who are considering emigrating to New Zealand. For more information on these subjects, see either of the following publications:

- **New Zealand tax residence - IR292**
- **Taxes and duties - IR295.**

Note

If New Zealand has a double tax agreement (DTA) with your country (see page 10), that agreement may override some of the rules explained in this guide. If you plan to earn income while you are in New Zealand you may want to check the terms of the DTA with your country.

The information in this guide is based on tax laws current at the time of printing.

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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 guide. If you do not 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?

If you're a visitor to New Zealand, you'll be tax resident here if:

- you've been in New Zealand for more than 183 days in any 12-month period and have not become a non-resident again, or
- you have a "permanent place of abode" in New Zealand.

You can read more about tax residency rules in our guide **New Zealand tax residence - IR292**.

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), and
- income a New Zealand tax resident earns from overseas.

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

If your only income is from your salary or wages (and you do not have any allowable expenses, for example, income protection insurance) your net income will be your annual salary or wages before tax.

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

Profits from selling assets can be taxable in some circumstances. For example, if you buy a property with the intention of selling it, the profit is likely to be taxable.

Under the bright-line test, any profit on the sale of a residential property may be taxable if it is sold within a set period of time (the bright-line period). This applies no matter what your intention was at the time you bought it.

For residential property sold on or after 1 July 2024, the bright-line test looks at whether your bright-line end date (usually the date you entered into a binding sale and purchase agreement to sell) is within 2 years of your bright-line start date (usually the date the property's title is transferred to you).

For residential property sold before 1 July 2024, your profit may be taxable if it was acquired on or after 29 March 2018 and is sold within 5 years.

Generally, a property will not be taxable under the bright-line test if it has been your main home and your use meets certain criteria, it is an inherited property, or it is being transferred as part of a relationship property agreement. Rollover relief also applies to certain types of other ownership transfers.

For more detailed information about the bright-line test, go to ird.govt.nz/bright-line or read our **Bright-line property tax – IR1229** guide.

If you're an offshore residential land withholding tax (RLWT) person and sell a residential property located in New Zealand within the bright-line period, then you may have RLWT deducted. For more information go to ird.govt.nz/rlwt

New Zealand residents must pay income tax on their worldwide income, even if they do not bring it into New Zealand. However, if their overseas income has already had 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.

The amount of tax you pay depends on how much you earn in a year. To find out the income tax rates go to ird.govt.nz/tax-rates

If your income is between \$24,000 and \$48,000 you may be able to reduce the amount of tax you pay if you're entitled to the independent earner tax credit (IETC). You will not qualify if you receive certain types of income or payments, such as a main benefit, NZ Superannuation or Working for Families payments.

If you are eligible for the IETC you can let your employer know by selecting either the ME or ME SL tax code on the **Tax code declaration - IR330** form. Find out more about the IETC at ird.govt.nz/ietc

If you're a tax resident you can claim a tax credit for donations using a **Tax credit claim form - IR526**. You'll need to attach receipts to claim a tax credit.

IRD numbers

Any person, individual or business required to pay tax in New Zealand needs an IRD number. Some contractors and entertainers do not require IRD numbers. For information about applying for a certificate of exemption see page 14 and non-resident entertainers see page 18.

Before applying for an IRD number

If you do not have a New Zealand IRD number and you:

- are not a New Zealand citizen
- do not have a New Zealand residence class visa granted by Immigration New Zealand (whether you're in New Zealand or not when applying for your IRD number)
- are a New Zealand citizen who has been out of New Zealand for the last three years or more continuously and you're still not in New Zealand
- have a New Zealand residence class visa and have been out of New Zealand for the last 12 months or more continuously and you're still not in New Zealand, you'll need proof that you have either:
 - a fully functional New Zealand bank account,
 - had customer due diligence completed by a New Zealand reporting entity before applying for your IRD number, or
 - otherwise satisfies the Commissioner of their identity and background.

When you are ready to apply for an IRD number, complete the IRD number application - non-resident/offshore individual (IR742) form. The form explains what additional documents you need to provide with your application.

Note

If you have an Australian passport and are in New Zealand at the time you're applying for your IRD number, you'll be considered a New Zealand resident and will need to complete the **IRD number application - resident individual - IR595** form. For more information on applying for an individual IRD number go to ird.govt.nz/new-ird-number

To apply for an IRD number for a business, trust or other non-individual, complete an **IRD number application - non-resident/offshore non-individual - IR744** form or an **IRD number application - resident non-individual - IR596** form. The information on the forms will help you decide which 1 to use.

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

When you've received your IRD number, have it handy whenever you call us.

KiwiSaver

KiwiSaver is a voluntary savings initiative designed to make it easier for New Zealanders to save for their future. For most people, KiwiSaver is work-based. This means they receive information about KiwiSaver from their employer, and their KiwiSaver contributions come straight out of their pay.

Eligibility

KiwiSaver is open to all New Zealand citizens and people entitled to be in New Zealand indefinitely who are under the age of eligibility for New Zealand superannuation (currently 65). A person needs to be living (or normally living) in New Zealand to join.

Visitors to New Zealand and non-residents are not eligible to join. If you're working and your employer starts deducting KiwiSaver contributions from your salary or wages, you should inform your employer that you're not eligible to join. Your employer will then advise us they have made an error in deducting contributions and we'll arrange to refund any contributions already sent to us.

Tax returns

If you're a visitor to New Zealand, in most cases, the tax you pay is a final tax. The amount 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.

You will receive an Income tax assessment or be required to complete an **Individual tax return - IR3** at the end of the tax year, depending on your situation.

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 2 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 Team if you're a contractor and for all other enquiries see page 22 for contact details.

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/tax-treaties to look at the latest list of countries that have 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 system.

GST (goods and services tax)

GST is New Zealand's main type of tax apart from income tax. It's an indirect tax, which businesses (including retailers) charge as part of the cost of goods and services they supply. The current rate is 15%.

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 cannot claim a deduction for GST in this way. The result of this is the final consumer of any product or service pays 15% 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 (for example, 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 15%.

Suppliers who are licensed exporters (for example, 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 New Zealand Customs 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 factsheet **GST - do you need to register? - IR365**.

NRWT (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. 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 10), 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 0-30%
- interest 10-15%
- royalties 10-15%.

For information on NRWT rates applying to countries we have a DTA with, go to ird.govt.nz/nrwt

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 IR3NR return to claim a refund.

If you have any further questions about NRWT, see page 22 for contact 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.

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 the 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 6 to 8 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 10.

If New Zealand has a double tax agreement (DTA) with your country (see page 10) that agreement may override some of the following rules. If you 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 page 11.

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 NRWT deducted - see page 12.

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 double tax agreement (DTA) with New Zealand

Your employment income may 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.
- Your employer is not resident in New Zealand and does not 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 10.

If your country has no DTA with New Zealand

The income you receive from performing personal or professional services in New Zealand will be exempt from New Zealand income tax if all these conditions are met:

- You're in New Zealand for 92 days or less in any 12-month period. The date of arrival and departure is treated as being in New Zealand for the whole day.
- Your New Zealand income is taxable in your own country.
- The services you perform are on behalf of a person who is not resident in New Zealand.

Note

For visits starting before 1 April 2017 you could be in New Zealand for 92 days or less in the tax year.

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 does not apply to employees (see above) or to sportspeople or entertainers - see page 16.

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

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 current certificate of exemption or a zero-rated tailored tax rate certificate. To apply for an exemption you need to complete a **Non-resident contractors' tax (NRCT) certificate of exemption application form - IR197**. Download the IR197 at ird.govt.nz/forms-guides For information on exemptions, contact our Non-resident Contractors Team - see page 22.

Non-resident contractors tax

If you're under contract to complete an activity or service in New Zealand, the contract payer must deduct non-resident contractors' tax (NRCT) from the payments made to you under the terms of the contract. NRCT is deducted at the rate of 15% if you have an IRD number and have completed a **Tax rate notification for contractors - IR330C** form. If you do not supply an IRD number or an IR330C, the rate increases to 20% for companies or 45% for individuals.

92-day rule

You do not have to apply for a certificate of exemption from NRCT 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 does not remove any New Zealand tax the non-resident contractor may have to pay, just the obligation on the payer to deduct tax at the time of payment.

If you get a certificate of exemption from NRCT or the 92-day rule applies, you will not 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

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

Tailored tax rate certificate

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

Schedular payments are made to contractors involved in specified types of work. A list of the activities and tax rates for schedular payments is on the back of the **Tax rate notification of contractors - IR330C** form.

For information about tailored tax rate certificates and how to apply for one, contact our Non-resident Contractors Team - see page 22.

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.

Accident compensation levies

As a self-employed person you're liable for accident compensation levies on your New Zealand income. For details - see page 10.

Non-resident entertainers and sportspeople

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

- 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, for example, crew or directors, you'd be a contractor, not an entertainer.

Tax

If you're an entertainer or sportsperson 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 do not 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 tax is not deducted, you become liable for paying this.

IRD numbers

You only need an IRD number if you:

- choose to complete and send in a tax return
- are liable for deducting tax 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 perform:</p> <ul style="list-style-type: none"> • in an event under a cultural programme of, or wholly or partially sponsored by, any overseas government or the Government of New Zealand; or • in New Zealand under a programme of a foreign non-profit organisation that promotes a cultural activity.
Sportspeople	<p>If you're a sportsperson 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 of not more than US\$10,000 in our tax year. If the fees paid, including reimbursements or expenses incurred on your behalf, are more than US\$10,000 the entire payment will be considered a schedular payment which is subject to tax.</p>

For more information on exemptions, contact our Non-resident Entertainers Team - see page 22.

GST (goods and services tax)

Generally, non-resident entertainers will not 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 NZ\$60,000
- you stay in New Zealand for more than 183 days in any 12-month period, become a resident, and your income is over NZ\$60,000.

Non-resident Entertainers Team

The Non-resident Entertainers Team 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.

For more help contact our Non-resident Entertainers Team - see page 22.

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 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 10. If there is no exemption in the DTA, the rules under "Non-resident employees" on page 13 will apply.

Example 1

Fijian teacher in New Zealand

A teacher who is a Fijian resident visits New Zealand for less than 2 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 does not have to pay New Zealand income tax on these payments, but the student is 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 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. However, DTA provisions may come into effect. For any enquiries see page 22 for contact details.

Recognised seasonal employer scheme

The horticulture and viticulture industries often have a shortage of local workers. The Recognised Seasonal Employer (RSE) scheme facilitates the temporary entry of additional workers from overseas to plant, maintain, harvest and pack crops for a limited period. The Ministry of Business, Innovation and Employment (MBIE) administers the RSE scheme.

If you're a recognised seasonal worker under the RSE scheme you're a non-resident for New Zealand tax purposes but will have to pay New Zealand tax on your New Zealand income.

Your employer will deduct tax, including ACC levies, at a flat PAYE rate. You will not have to pay any further tax or have a refund to claim, and in most cases, you will not have to file an end-of-year tax return.

Non-resident GST business claimants

Non-resident businesses that do not carry out a taxable activity in New Zealand, but receive goods or services here, may be able to register for and claim GST. For full details go to ird.govt.nz/gst

Part 3 – Services you might need

Need to speak with us?

Have your IRD number ready and call us on one of these numbers:

Personal tax enquiries

General tax, tax credits, refunds, payment options, 0800 775 247

Working for Families Tax Credits payments, and paid parental leave

Child support 0800 221 221

(8am to 5pm Monday to Friday)

Student loans 0800 377 778

Business tax enquiries

General tax, tax credits and refunds 0800 377 774

Employers 0800 377 772

GST 0800 377 776

Significant enterprises 0800 443 773

International callers

Find the best number to call at ird.govt.nz/contact-us

Free calling does not apply to international callers.

Want faster access to our services?

Voice ID-enrolled customers have shorter calls and better after-hours access.

Enrol for voice ID 0800 257 843

Reset your myIR password 0800 227 770

Check your account balances 0800 257 777

Order forms and guides 0800 257 773

If you have a complaint

Complaints Management Service (8am to 5pm Monday to Friday) 0800 274 138

We are open 8am to 6pm Monday to Friday. We record all calls.

Our self-service lines are open 7 days a week. They offer a range of automated options, especially if you're enrolled with voice ID.

Find out more at ird.govt.nz/contact-us

Non-resident contractors

Postal address Inland Revenue
 Non-resident Contractors Team
 PO Box 2198
 Wellington 6140
 New Zealand

Telephone 64 4 832 5244
 Monday to Friday 9 am to 4.30 pm

Email nr.contractors@ird.govt.nz

Non-resident entertainers, sportspeople or speakers

Postal address Inland Revenue
 Non-resident Entertainers Team
 PO Box 76198
 Auckland 2241
 New Zealand

Telephone 64 9 984 4329

Email nr.entertainers@ird.govt.nz

0800 self-service number (New Zealand callers)

Our 0800 self-service number, 0800 257 777, is open 7 days a week. Make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN.

When you call, confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Self-service numbers (overseas callers)

Our self-service numbers are open to overseas callers 7 days a week - except between 5am and 6am each day, New Zealand local time. Make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN.

Order forms, guides and returns +64 4 832 5254.

All other services +64 4 832 5205.

When you call, confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Additional countries can now call us for free from Australia, Canada, United States of America, China, Hong Kong Special Administrative Region, South Korea and United Kingdom. Visit ird.govt.nz to view the Overseas customers – tollfree numbers.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy

If you have a complaint about our service

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

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process.

Find out more about making a complaint, and the disputes process, at ird.govt.nz/disputes

Publications

The following publications will give you more information.

Bright-line property tax guide - IR1229

First-time employer's guide - IR333

GST - do you need to register? - IR365

New Zealand tax residence - R292

Rental income - IR264

Self-employed or an employee? - IR336

Taxes and duties - IR295

Penalties and interest - IR240

Trusts' and estates' income tax rules - IR288



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