



5 July 2024

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 July 2024. You requested the following:

Time in MIQ for foreign tax residents

I would like to understand the foreign tax resident while she/he is on holiday or outside new zealand

I have interpreted your request as asking for information on the rules on tax residency status for individuals in New Zealand.

A person will be tax resident in New Zealand if either of the following applies:

- They are present, on any part of a day, on 183 days or more in any 12-month period. Under this test, residence is backdated to the first day of the 183-day period, or
- They have a permanent place of abode (PPOA) in New Zealand. A PPOA is a place where the person normally lives in New Zealand; that is a "home". A PPOA does not have to be owned by the person.

A New Zealand tax resident individual will become a non-resident taxpayer if both of the following applies:

- They do not have a PPOA in New Zealand, and
- They are away from New Zealand for more than 325 days in any 12-month period. Part days are not counted towards the 325 days. The 325 days do not need to be consecutive.

If a person is a tax resident in New Zealand and another country, and New Zealand has entered into a double taxation agreement with that country, the treaty tiebreaker test will apply to determine which country the person is resident in for treaty purposes.

Further information on tax residence, and how residence affects the tax treatment of a person's income, is available at [International tax for individuals \(ird.govt.nz\)](https://www.ird.govt.nz/international-tax-for-individuals).

Right of review

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

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

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

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sam Rowe

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