Living and working in New Zealand

We’re here to help
Today’s key messages

- Inland Revenue is here to help you
- Keep your information safe
- Ensure Inland Revenue has all your correct information
- There are lots of places you can find useful information
We will talk about

- Paying tax
- IRD numbers
- Other Tax Matters
- Responsibilities and obligations
Why do you pay tax?

We collect tax on behalf of the government. These taxes help pay for some of the services that government provides.

Note: These are just some of the services that tax helps to pay for.
Individual IRD number

You need an IRD number if you:

- Find employment, earn income or still receive income offshore
- Open a bank account or invest money
- Join KiwiSaver
- Apply for Working for Families, child support or a student loan
How to apply for an IRD number

IRD number application (IR595) – resident individual form

IRD number application (IR742) – non-resident/offshore individual form

Original identification documents

Your ID can be verified by:
  • New Zealand Automobile Association (AA)
  • New Zealand Post Shops
  • any Inland Revenue office
Working in New Zealand

- IRD number
- Tax Code Declaration form (IR330 or IR330C)
- Starting a business e.g. self-employment
Tax codes

- IR330 Tax Code declaration form
- Tax codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>M</td>
<td>main job</td>
</tr>
<tr>
<td>ME</td>
<td>independent earner tax credit</td>
</tr>
<tr>
<td>SB, S, SH, ST, SA</td>
<td>any other jobs</td>
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<tr>
<td>RSE</td>
<td>recognised seasonal employment</td>
</tr>
<tr>
<td>WT</td>
<td>schedular payments</td>
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Use this form if you’re receiving salary or wages as an employee. If you’re a contractor or use a WT tax code, you’ll need to use the Tax rate notification for contractors (IR330C) form.

Once completed:
- **Employee**: Give this form to your employer. If you receive a payment such as a benefit or superannuation, return this form to Work and Income.
- **Employer**: Do not send this form to Inland Revenue. You must keep this completed IR330 with your business records for seven years following the last wage payment you make to the employee. When an employee gives you this form you must change their tax code, even if you have received different advice in the past.

1 **Your details**
   - First names (in full)
   - Family name
   - IRD number (8 digit numbers start in the second box: 2 3 4 5 6 7 8)

2 **Your tax code**
   - Choose only ONE tax code. Refer to the flowchart on page 2 and then enter a tax code here.
   - If you’re a casual agricultural worker, shearer, shearing shed-hand, recognised seasonal worker, election day worker or have a tailored tax code refer to "Other tax code options" at the bottom of page 2, choose your tax code and enter it in the tax code circle.

3 **Declaration**
   - Signature

Give this completed form to your employer. If you don’t complete Questions 1, 2 and 3, your employer must deduct tax from your pay at the non-notified rate of 45 cents (plus earnings levy).

Privacy
   - Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may change penalties if you don’t.
   - We may also exchange information about you with:
     - some government agencies
     - another country if we have an information supply agreement with them
     - Statistics New Zealand (for statistical purposes only).
   - If you ask us to see the personal information we hold about you, we’ll show you and correct any errors, unless we have a lawful reason not to. Contact us on 0800 377 274 for more information. For full details of our privacy policy go to www.ird.govt.nz (Keyword: Privacy).
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