

Jurisdiction's name:

New Zealand

Information on Tax Identification Numbers

Section I – TIN Description

NZ's IRD number is a unique number issued by Inland Revenue to customers, both individuals and non-individuals (such as Companies, Partnerships, Trusts, Charities), and is usually used for the lifetime of a customer (other than when a person is declared bankrupt). It is required when a customer needs to interact with NZ's tax system and includes both residents and non-residents.

It is used for all taxes that a customer is registered for – including Income Tax, Goods and Services Tax, and Employer taxes (such as Pay as You Earn and Fringe Benefit Tax) and for any social policy entitlements operated by Inland Revenue – including Working for Families Tax Credits, Child Support, Student Loans, Paid Parental Leave and KiwiSaver.

Customers complete an IRD number application form and send it to Inland Revenue. As Inland Revenue has signed up to NZ's Evidence of Identity Standard, the customer needs to provide supporting documentation to confirm their identity. For individuals this includes a combination of documents such as birth certificate, passport and driver's licence. For non-individuals documents include certificate of incorporation, deed of trust and certificate of registration.

More information on the process and range of documents can be found at this link:

<http://www.ird.govt.nz/how-to/irdnumbers/>

Individual customers (other than children) need to undergo an in-person verification by an approved verifier (including Inland Revenue, NZ Post and NZ Automobile Association) before an IRD number can be issued. This includes sighting original ID documentation.

IRD numbers can also be issued as part of the online process of registering a child's birth with the Department of Internal Affairs:

<https://registermybaby.dia.govt.nz/birth.m>

They can also be issued as part of the online process of registering a Company through the Ministry of Business, Innovation & Employment:

<http://www.business.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

A child must have an IRD number if their parent wants to access social policy entitlements such as Working for Families Tax Credits and Child Support.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

A TIN is not allocated unless a specific application has been made.

New Zealand Inland Revenue does not have a system in place that allows or links all government agencies to provide sufficient information in order for this process to be automatic. Inland Revenue's application criteria require identification information and, in some instances, confirmation of tax residence.

The current application system requires the presentation of specific identification documents before a TIN is issued. This process has been put in place to prevent possible identity theft, double -ups or malicious/fraudulent behaviour.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

As noted for individuals, a TIN is not allocated unless a specific application has been made.

For the same reasons as noted for individuals, identification documents are required to be presented when applying for a TIN. This process is put in place to prevent possible illegal behaviour. Having the applications checked by a person rather than just allocated automatically allows Inland Revenue to identify anomalies or suspicious applications.

Section II – TIN Structure

The IRD number is a unique number issued by Inland Revenue. The IRD number format used by Inland Revenue is an eight or nine digit number in the format 99999999 or 999999999 (depending on when it was first issued).

The IRD number consisting of the following parts:

- A seven or eight digit base number
- A trailing check digit.

Section III – Where to find TINs?

We print IRD numbers on all tax returns, letters (including the initial notification following registration into the tax system) and notices sent to customers.

For individuals who are employees it is often shown on payslips issued by their employer. For businesses registered for GST (Goods and Services Tax) it is shown on Tax Invoices.

It is also displayed in a customer's on-line services account with Inland Revenue (myIR).

Refer to examples in Appendix 1.

It is not shown on other identification documents such as a passport and driver's licence.

Section IV – TIN information on the domestic website

Information on the IRD number is available on Inland Revenue's internet site:

<http://www.ird.govt.nz/contact-us/topfive/one/ird-number-index.html>

<http://www.ird.govt.nz/how-to/irdnumbers/>

<https://registermybaby.dia.govt.nz/birth.m>

<http://www.business.govt.nz/companies/learn-about/starting-a-company/how-to-apply>

There is no online verification tool available.


Section V – Contact point for further information

New Zealand's Inland Revenue Department can be contacted as per the details on their internet site:

<http://www.ird.govt.nz/contact-us/>

Appendix 1

Example 1 – Initial notification of IRD number

	 <i>Inland Revenue Department, Private Bag, Hamilton Telephone 0800 227 774 Facsimile 07 959 7600</i>
Date	
Name	
Address 1	IRD Number 99-999-999
Address 2	
Address 3	
00001	
Dear Name	
Thank you for your recent application for an IRD number. Your number is shown at the bottom of this letter.	
You need to give your IRD number to:	
<ul style="list-style-type: none">· your employer, whenever you start a new job· your bank, whenever you open a new account· StudyLink, if you're applying for a student loan or allowance. If you're posting your application to Studylink please send this letter as confirmation of your IRD number.	
You also need to have your IRD number handy whenever you contact us, including using services on our website or our automated phone service, INFOexpress.	
If you need information or assistance	
<ul style="list-style-type: none">· visit www.ird.govt.nz for services and information. Go to:<ul style="list-style-type: none">o get it done online to register for services and access account informationo work it out to calculate tax, entitlements, repayments and due dateso forms and guides to view and download forms, guides and other publications.· call INFOexpress for a range of automated phone services, including ordering forms and guides. INFOexpress is available from 6am to 12 midnight, seven days a week. INFOexpress phone numbers are:<ul style="list-style-type: none">o calling within New Zealand: 0800 257 999o calling from overseas: 644 978 0775o calling from a cellphone: 04 978 0775	
Yours sincerely	
Signatory	
Area Manager	<p style="text-align: center;">Name</p> <div style="border: 1px solid red; padding: 2px; display: inline-block;">Your IRD number is 99-999-999</div>
7123 s	

Example 2 - Tax return



Inland Revenue
Te Tari Taake

Individual tax return

Accident Compensation Act 2001 - Income Tax Act 2007 - Tax Administration Act 1994

99-999-999

Name
Address 1
Address 2
Address 3

IR 3 2013

1 April 2012 to 31 March 2013

• You can file this return online at www.ird.govt.nz
• Please see pages 5 and 6 in the guide to see if you need to complete this return.

1 If your IRD number is not shown above, print it in Box 1.
(8 digit numbers start in the second box: 1 2 3 4 5 6 7 8)

2 If your correct name is not shown above, print it in full in Box 2. Mr Mrs Miss Ms
Please put first names above and surname below

3 If your correct postal address is not shown above, print the full address in Box 3. Don't print your tax agent's address here. See page 7 in the guide.

Please put street address or PO Box number above and suburb, box lobby or RD and town or city below

4 If your correct street address is not shown below, print it in full in Box 4.

Please put street address above and suburb, city, RD or region below

5 If your correct date of birth is not shown below, print it in Box 5.
Day Month Year

6 If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6.

7 If your correct daytime phone number is not shown below, print it in Box 7.
Prefix Phone number

8 If your correct bank account number is not shown below, print it in Box 8.
Bank Branch Account number Suffix

For more information about direct crediting, see page 8 in the guide.

9 Working for Families Tax Credits customers (WFFTC) – adjustments to your family income
Please check the enclosed Adjusting your income for Working for Families Tax Credits (IR 215) form. If you have any adjustments to make and have not told us about them please tick 9A and complete the enclosed IR 215 form. If you have told us about your adjustments, you don't need to complete an IR 215 form.
Note: If you're not already registered for WFFTC and think you may be entitled to it, see page 8 in the guide. 9A

10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR 3NR return instead. See page 9 in the guide.

Example 3 – On-line services account

Welcome to Inland Revenue's Online Services area Inland Revenue homepage | Contact us

Inland Revenue
Te Tari Taake Logged in as
My profile | Demo | Logout

My overview **My income** My family My business KiwiSaver

Hello Your last successful login was 31/03/2015 at 09:37 AM.

Starting out in business?
Want to know about where to get advice, what records to keep and who you might need to talk to? The [IR100Z](#) checklist helps you get it right.

Account information

Quick links

Our records show you're an IR3 filer. [Help](#)

Salary & wages Transactions [Make a payment](#)

Account details

Income tax [More detail](#) [Sort](#)

Click on 'More detail' to get your earnings information.

Total balance as at 31/03/2015 = \$0.00

Working for Families Tax Credits

There have been no recent transactions on your account. If you'd like to see when your last transaction was click 'More detail' to see earlier transactions.

Goods and services tax

Total balance as at 31/03/2015 = \$0.00

[Save / Print](#)

Personal details

Address, email, phone | Mail preferences | Bank account | My tax agent | My nominated person

Name ID number 999-999-999

Home address [Edit](#)

Postal address Same as home address [Add](#)

myIR email [Edit](#)

Alerts email settings [Edit](#)

Phone numbers [Edit](#)

[Save / Print](#)

Important dates

Help

March 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

[Go to current month](#) [Save / Print](#)

Dates you will need to take action

- 28th GST return (GST101) and payment due
- 31st Income tax return (IR3) due

Dates Inland Revenue will take action

- No significant dates

Things to do

My actions (2)

GST Returns to file (2)

GST Return 31/12/2014, Due 28/01/2015 **OVERDUE**

GST Return 28/02/2015, Due 28/03/2015 **OVERDUE**

My eDocuments (10)

[Notices \(9\)](#)

[Statements \(1\)](#)

My drafts (2)

[Secure mail \(1\)](#)

GST Return 28/02/2015
Draft saved on 30/03/2015 by [redacted] will expire on 28/06/2015

[Delete](#)

Tools

Services

[My eDocuments](#)

[Alerts email settings](#)

[Secure mail](#)

[Manage account access](#)

Forms

[GST registration](#)

[Instalment arrangement proposal](#)

[Research and Development \(R&D\) tax credits details statement](#)

[Adjust your income form IR215](#)

[Tax returns](#)