**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/](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](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](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?

<table>
<thead>
<tr>
<th>Individuals</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entities</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

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 has been 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:

- [https://registermybaby.dia.govt.nz/birth.m](https://registermybaby.dia.govt.nz/birth.m)

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:

Appendix 1

Example 1 – Initial notification of IRD number

Date
Name
Address 1
Address 2
Address 3

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:
- 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

- visit www.ird.govt.nz for services and information. Go to:
  o get it done online to register for services and access account information
  o work it out to calculate tax, entitlements, repayments and due dates
  o 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.
  o calling within New Zealand: 0800 257 999
  o calling from overseas: 644 978 0775
  o calling from a cellphone: 04 978 0775

Yours sincerely

Signatory

Area Manager

IRD Number 99-999-999

Name

Your IRD number is 99-999-999
Example 2 - Tax return

Name
Address 1
Address 2
Address 3

IR 3 2013
1 April 2012 to 31 March 2013

1. If your IRD number is not shown above, print it in Box 1.
   (8 digit numbers start in the second box)

2. If your correct name is not shown above, print it in full in Box 2.
   Please put first name 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, city, 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 and suburb, city, RD or region below

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

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.

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

9. Working for Families Tax Credits customers (WFTC) – 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 WFTC and think you may be entitled to it, see page 8 in the guide.

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