

<b>Jurisdiction's name:</b>	<b>New Zealand</b>
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**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 by both residents and non-residents if they need to interact with NZ's tax system.

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 [here](#).

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, information of this can be found [here](#).

They can also be issued as part of the online process of registering a Company through the Ministry of Business, Innovation & Employment, information on this can be found [here](#).

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**

No

**Entities**

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**

Depending on age of the IRD number the format is either an eight or nine digit number in the format 99-999-999 or 999-999-999.

The IRD number consisting of the following parts:

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

It is increasingly common to add a 0 to the eight digit numbers to make it nine digits long, ie 099-999-999.

**Section III – Where to find TINs**

We print IRD numbers on all tax returns, letters and notices sent to customers. For individuals who are employees it is often shown on payslips issued by their employer. It is also displayed in a customer's on-line services account with Inland Revenue (myIR). Please refer to the attached sample letter.

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 at the following sites:

- Inland Revenue - [here](#).
- Department of Internal Affairs - [here](#).
- Ministry of Business, Innovation & Employment - [here](#).

There is no online verification tool available.

**Section V – Contact point for further information**

Inland Revenue can be contacted via <https://www.ird.govt.nz/contactus>

