

Procedure for applying for IRD numbers for non-NZ tax resident Whai Rawa Adult Members

1. Background

Whai Rawa has approval under the *Retirement Scheme Contribution Tax* rules which means matched savings and annual distribution payments from Te Rūnanga o Ngāi Tahu will be taxed at source.

As a non-NZ tax resident, contributions from Te Rūnanga to your Whai Rawa account will be taxed at 10.5%, **provided you obtain a NZ IRD number**. Non-NZ tax resident members who do not obtain an IRD number will be taxed at 33%.

Whatever tax is deducted will be offset by Māori Authority Tax Credits available to Te Rūnanga which can be passed on to members, up to a rate of 19.5%.

2. What you need to send to Whai Rawa

Whai Rawa has obtained agreement from Inland Revenue to assist overseas based members with the process of obtaining IRD numbers. We will receive and check your application and ensure it is complete before forwarding it to IRD. The following information is required for adult Whai Rawa members:

2.1 A Completed IR595

IR 595 Instructions: The instructions on page 1 of the IR595 have been designed for NZ tax residents. Non-NZ tax resident members of Whai Rawa should ignore questions 1,2,4,5.

While the IR595 asks for originals and copies of both the applicant's NZ Birth Certificate and drivers licence, **you are not required to supply these provided you send your application and the information listed at 2.2 below directly to Whai Rawa**. If you choose to apply directly to the IRD, and not through Whai Rawa, you may have to provide additional information.

IR 595 Questions:

Q1 – Ignore this question if you do not have a NZ IRD number.

Q9 & 10 - Just answer no to both of these questions.

If you need a copy of the IR595 it is available from www.ird.govt.nz (just type IR595 in the search box) or by emailing whairawa@ngaitahu.iwi.nz

2.2 Photocopied ID document

A copy of the Bio page from your passport (ensure personal details, photo, and signature are included) or an overseas drivers licence (which contains a licence number, has a clear photo of the applicant and is in English) **or** if you have neither of the above, a student photo ID. If you have none of these please contact us.

3. Send your application and ID to Whai Rawa

Once you have completed your application please fax, post or scan and email to us at:

Fax: +64 3 363 8905

Post: Whai Rawa, PO Box 13046, Christchurch

Email: whairawa@ngaitahu.iwi.nz

We will check the application and seek from you any additional information that may be required. We will then forward the information to IRD, along with confirmation of your address and Whai Rawa membership. IRD will then confirm your IRD number and we will forward this in our next communication to you.

If you have any queries about this process please contact us using the contact details above or by phoning us on +64 3 363 8998