Inland Revenue
Te Tari Taake

IR8G
March 2019

Māori authorities tax return/Annual Māori authority credit account return guide

2019

Complete and send us your IR8 and IR8J return by 7 July 2019, unless you have an extension of time to file. Read page 6 of this guide.

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The information in this guide is based on current tax laws at the time of printing.

Contents

What is a Māori authority?

The following are eligible to be a Māori authority:

(a) a company that is established by an order made under Te Ture Whenua Māori Act 1993 (Māori Land Act 1993)

(b) the trustees of a trust that is established by an order made under Te Ture Whenua Māori Act 1993 (Māori Land Act 1993)

(c) a company that owns land that is subject to Te Ture Whenua Māori Act 1993 (Māori Land Act 1993)

(d) the trustees of a trust who own land that is subject to Te Ture Whenua Māori Act 1993 (Māori Land Act 1993)

(e) the Māori Trustee in the Māori Trustee's capacity as an agent for an owner of land that is subject to Te Ture Whenua Māori Act 1993 (Māori Land Act 1993)

(f) a Māori Trust Board, as defined in section 2 of the Māori Trust Boards Act 1955

(g) the Crown Forestry Rental Trust, established by deed in accordance with section 34 of the Crown Forest Assets Act 1989

(h) Te Ohu Kai Moana Trustee Limited, established in accordance with sections 31 to 33 of the Māori Fisheries Act 2004

(i) Aotearoa Fisheries Limited, established in accordance with section 60 of the Māori Fisheries Act 2004

  (ia) a company that is -

    (i) established by a mandated iwi organisation to be an asset-holding company, as contemplated by section 12(1)(d) of the Māori Fisheries Act 2004

    (ii) recognised by Te Ohu Kai Moana Trustee Limited as a mandated iwi organisation under section 13(1) of the Māori Fisheries Act 2004

  (ib) the trustees of a trust that is recognised by Te Ohu Kai Moana Trustee Limited as a mandated iwi organisation under section 13(1) of the Māori Fisheries Act 2004

(j) the trustees of the trusts that are established by Te Ohu Kai Moana Trustee Limited in accordance with sections 79 and 92 of the Māori Fisheries Act 2004

(k) a company that:

   (i) on behalf of Māori claimants, receives and manages assets that are transferred by the Crown as part of the settlement of a claim under the Treaty of Waitangi; and

   (ii) is contemplated by the Deed of Settlement of the claim as performing the functions referred to in subparagraph (i).

(l) the trustees of a trust who:

   (i) on behalf of Māori claimants, receive and manage assets that are transferred by the Crown as part of the settlement of a claim under the Treaty of Waitangi; and

   (ii) are contemplated by the Deed of Settlement of the claim as performing the functions referred to in subparagraph (i).

You can get more information from **www.ird.govt.nz**

The term Māori authority does not include:

- an individual
- an unincorporated body (other than a trustee of a trust)
- a corporate body not subject to:
  - statutory restrictions or
  - government processes.

Who has to file a return?

All entities that have elected to become a Māori authority for the 2018-19 income year must file a tax return each year, whether they've received income or not. If the authority hasn't received any income, please:

- fill in page 1 of the IR8 return, and
- sign the declaration on page 6.

Return due date

If the authority has a 31 March balance date you have until 7 July 2019 to send in the return, unless you've been granted an extension of time. If you have a balance date other than 31 March, this date may be different.

If you aren't sure call us on 0800 377 774 to check.

If the authority is the client of an agent you may have until 31 March 2020 to file the return. Contact your agent for more information.

Annual Māori authority credit account return

Most entities that have elected to become a Māori authority for the 2018-19 income year must file an annual *Māori authority credit account return (IR8J)* each year. The following bodies don't have to file a Māori authority credit account return:

- Māori authorities whose constitution prohibits distributions, and
- Māori authorities that derive exempt income.

Note

Complete the *Annual Māori authority credit account return (IR8J)* for the year 1 April 2018 to 31 March 2019 regardless of the authority's accounting year. This return is on page 5 of the IR8 return, or available on **www.ird.govt.nz** or by calling 0800 257 773.

Question 2 Māori authority name

If the authority has changed its name since the last time a return was filed, please provide proof of the name change details so we can update our records.

Question 3 Postal address

If the authority has a new postal address, write the details at Question 3. If your new address is a PO Box number, please show your box lobby, if you have one. If you're unsure of your box lobby please contact New Zealand Post.

Leave this address panel blank if the authority uses its agent's postal address. The agent will let us know of any change of address when updating their client list.

Question 5 Bank account number

The fastest and safest way to get any refund is to have it direct credited to your authority's New Zealand bank account or other deposit account eg, a building society account. If your authority's bank account isn't preprinted on the return form, please include it at Question 5.

If your suffix has only 2 numbers, enter them in the first two squares of the suffix box.

Note

If your refund is less than $5 we will carry it forward to your next tax assessment. We'll offset it against any amount you may owe us or add it to any refund.

Question 6 Māori authority credit account

Page 5 of this return is the annual Māori authority credit account return. If you have made any monetary entries in the annual Māori authority credit account return, tick "yes" at Question 6.

Question 7 Has the authority ceased?

If the authority has ceased, include a set of accounts to the date the authority ceased trading and include any distribution of assets and liabilities. If the authority is registered for GST, or as an employer, you'll need to complete a *Business cessation (IR315)* form to finalise your records.

Question 8 Income

Show the following amounts:

- gross interest in Box 8
- gross dividends in Box 8A
- taxable Māori authority distributions in Box 8B
- net income from rents (rents after expenses) in Box 8C.

Attach a breakdown of gross rents and expenses to show how the net rents were worked out. You may use an IR3R form.

Taxable Māori authority distributions

There are various types of distributions that can be made from Māori authorities. You are only required to declare taxable Māori authority distributions made from gross income that Māori authorities earned during the 2004-05 income year or subsequent income years.

Fill in Box 8B if you received any taxable Māori authority distributions between 1 April 2018 and 31 March 2019. The Māori authority that paid you the distribution sends you a Māori authority distribution statement.

Credits attached to distributions

The authority may attach a credit to the distribution it makes to members. This credit will be classified as a Māori authority credit and is part of the tax the authority has already paid on its profits so the distributions aren't taxed twice.

What to show in your return

Your Māori authority distribution statement shows the amount of:

- the distribution made to you, including what portion is taxable and what portion is non-taxable
- Māori authority credit.

These amounts, not including any non-taxable distributions, will need to be transferred to the relevant boxes as follows:

- Taxable Māori authority distributions should be shown in Box 8B.
- Māori authority credits should be included in Box 9G.

Example

A Māori authority makes a pre-tax profit of $10,000. They pay tax on this profit of $1,750 (Māori authority tax rate of 17.5%) and distribute the entire profit to their 10 members. So, each member will receive $825 as a cash distribution and $175 of Māori authority credits.

Authorities that are liable (as members) for filing an IR8 return of income would show the following information in their return:

Box 8B - $1,000 (made up of $825 + $175)

Box 9G - $175 (included with other tax credits)

Non-taxable distributions

Any other distributions received from a Māori authority, which aren't taxable in the hands of a Māori authority member, don't need to be included in the IR8 return. These amounts are classed as non-taxable distributions and can't have credits attached.

Interest on broken term deposits

If you've broken a term deposit during the year, there may be "negative interest" to account for. This is interest repaid on term deposits. This may reduce the amount of interest to declare on the tax return.

If the term deposit was broken in full, or it was business-related, deduct the negative interest from the gross interest shown on the RWT certificate (IR15 or equivalent statement).

Deduct the allowable negative interest component using the worksheet below before entering the gross amount at Box 8 of the tax return. In all other cases the negative interest is deductible in a later tax return when the term deposit matures.

Worksheet

Copy your gross interest from your RWT certificate to Box 1.	1	$.
Print any negative interest you have paid in Box 2.	2	$.
Subtract Box 2 from Box 1 and print the answer in Box 3. Copy this amount to Box 8 of your tax return.	3	$.

Interest paid and charged by Inland Revenue

Include any interest paid by us in Box 8. If we pay interest include this in the return for the income year you received it. If you paid interest, include it in the return for the year it is paid. (Only offset interest paid in Box 8 if it hasn't been claimed as a deduction in your accounts.)

If the overall interest is a loss, put a minus sign in the last box at Box 8.

RWT withheld

Any RWT withheld should be shown in Box 9E.

If the overall interest is a negative amount, print the total in Box 8 and put a minus sign in the last box.

Box 8D Net income

This is the amount of business income that the authority earned after deducting the allowable business expenses. If the authority made a loss, put a minus sign in the last box.

If expenses are deductible against income declared in Box 8 or Box 8A, claim them at Box 8G. Attach either:

- a fully completed *Financial statement summary (IR10)* form, or
- a set of the authority's financial accounts.

Note

The Financial statement summary (IR10) is a short form of the financial statements of a business. Use an IR10 and speed up processing of the return. We don't need a set of accounts if you use an IR10.

You still need to complete a set of financial accounts and keep them in case we ask for them later. For help with filling out the IR10, please see our IR10 guide.

Box 8E Other income

Show any other income received by the authority at Box 8E.

If you received income from overseas, such as interest, a foreign investment fund (FIF) or a controlled foreign company (CFC), convert your income to New Zealand dollars and show it at Box 8E. If your overseas income is from an FIF or a CFC you may need to file an additional disclosure. Read the notes to Question 13 on page 23.

Overseas income

You can convert all overseas income and tax credits to New Zealand dollars by:

- using the rates table available on **www.ird.govt.nz** search keywords: overseas currencies
- contacting the overseas section of a trading bank and asking for the exchange rate for the day you received your overseas income.

If the income was received from a financial arrangement, refer to Determination G9A or G9B prescribed under section 90 of the Tax Administration Act 1994.

Have you received any income from the sale/disposal of property?

Show any income from taxable property sales at box 8E of the return, if not already included elsewhere in the return. A *Property sale information (IR833)* may also need to be completed if not already done.

Under the bright-line test for the sale/disposal of property, if the Maori Authority acquired residential property on or after 1 October 2015 and sold it within the bright-line period, any gain will need to be accounted for. See taxable property sales on page 14.

FIF income

If at any time during the 2019 income year the Māori authority held rights such as shares, units or an entitlement to benefit in any foreign company, unit trust, superannuation scheme or life insurance policy, you may be required to calculate FIF income or loss. Generally, the company will use the new fair dividend rate to calculate FIF income.

The main exclusions from an interest in an FIF are:

- investments in certain Australian resident companies listed on approved indices on the Australian stock exchange, that maintain franking accounts
- interest in certain Australian unit trusts
- limited exemptions for interest in certain venture capital interests that move offshore (for 10 income years from the income year in which the company migrates from New Zealand)
- a 10% or greater interest in a CFC
- a trustee of certain trusts who holds, at all times in the income year, FIFs with a total cost of $50,000 or less.

Note

Under the FIF rules, dividends received from overseas companies, except companies covered by the above exclusions, are not taxable separately. Generally, the authority would use the default FIF income calculation method, called the fair dividend rate, which doesn't tax dividends separately. However, the foreign tax deducted from the dividend can be claimed as a credit against the tax payable on the calculated FIF income.

CFC income and losses

If you have an interest in a CFC, you must calculate any attributed income or loss from that interest.

There are rules for calculating income or losses from a CFC. Entities with balance dates from 30 June to 30 September are required to apply these rules from the beginning of the 2010 income year. All other entities are required to apply the rules from the beginning of the 2011 income year.

Losses from a CFC can't be used to offset domestic income or be included in domestic losses that are being carried forward to the 2019 tax year. Generally, such losses can only offset income or future income from CFCs that are resident in the same country as the CFC that incurred the loss.

When CFC income or losses are calculated under these rules there are transitional rules that apply to the use of carried forward losses incurred under the old rules.

Further information on the taxation of interests in CFCs is available at **www.ird.govt.nz/toii/cfc** and in our *Tax Information Bulletins* (TIBs) - see the online index for relevant issues.

Investments in portfolio investment entities (PIEs)

Certain PIEs attribute their net income/loss and tax credits they derive across their investors. Investors that are Māori authorities include the attributed income or loss in their tax return.

Each year the PIE is required to provide an investor statement setting out the details of the income/loss attributed to the investor for the year. The statement also shows the various types of tax credits associated with the income attributed.

These tax credits are subject to the tax credit limits calculated in relation to the tax on the attributed PIE income.

The attributed PIE income/loss is included in the authority's return for the period that includes the end of the PIE's income year. Generally, PIEs will have a 31 March balance date. The amount of income derived by the authority as a distribution by a PIE is excluded income of the authority other than fully imputed dividends from a PIE that is a listed company. Refer to our website **www.ird.govt.nz** (search keyword: PIE).

Australian dividends

Australian companies can pass on credit for tax paid in New Zealand to their shareholders if they maintain a New Zealand imputation credit account.

If an Australian company which you hold shares in has elected to maintain a New Zealand imputation credit account, you may see a "New Zealand imputation credit" on your dividend statement.

Note

This **does not** mean:

- Australian imputed or franking credits can now be claimed
- dividends from certain Australian companies, not covered by the FIF Australian exemption, will not be included in the return because the dividend income will be covered by the calculation of FIF income.

Taxable property sales

If the authority invested in residential property on or after 1 October 2015 and sold/disposed of it within the bright-line period, any profit is taxable income, even if there was no intention to sell when it was purchased.

The bright-line period for:

- properties purchased/acquired on or after 1 October 2015 through to 28 March 2018 inclusive, is two years,
- properties purchased/acquired on or after 29 March 2018 is five years.

Show the net profit as part of the income total in Box 8E. If there is a net loss it can only be offset against income from other property sales/disposals.

Complete a *Property sale information (IR833)* form for each property sold/disposed of and include it with the return. The form explains how to calculate and correctly return the resulting profit or loss. You can download the form from our website **www.ird.govt.nz** (search keyword: IR833). Complete the form even if the details have been included in a *Financial statements summary (IR10)* or set of accounts.

Box 8I Donations to Māori associations or donee organisations

The authority can claim a deduction for any donations it makes to a Māori association within the meaning of the Māori Community Development Act 1962. A Māori association includes a Māori committee, a Māori executive committee, a district Māori council and the New Zealand Māori Council. The authority may also claim a deduction for any donations it makes to any society, institution, organisation or trust that has approved donee status, eg, kohanga reo and Māori health boards. You can view a complete list of approved donee organisations at **www.ird.govt.nz** or call 0800 377 774 for assistance.

The deduction for donations can't be more than the authority's income after expenses (before the donation deduction is taken into account). Use the following steps to determine the donation deduction.

- If the answer in Box 8H is a loss, print nil in Box 8I.
- If the donations made by the authority exceed Box 8H, copy the amount in Box 8H to Box 8I.
- If donations made by the authority don't exceed Box 8H, print the amount of the donations in Box 8I.

Box 8K Losses brought forward

If the authority is bringing forward losses from previous years, show the total in Box 8K.

Question 9 Tax calculation

Tax calculation details

Use the steps shown on the return to work out the authority's tax payable. The tax rate for Māori authorities is 17.5 cents in the dollar. This applies to any taxable income shown at Box 8L.

Box 9D

If the imputation credit at Box 9C is greater than the amount at Box 9B, the authority will have to convert the difference to a loss to carry forward, rather than claiming it as a tax credit. Divide the difference between Box 9B and Box 9C by 0.175. This will give you the amount to carry forward as a loss to the authority's 2020 tax return.

Box 9EA Residential land withholding tax (RLWT) credit

If the authority is an "offshore RLWT person" and has sold or transferred residential property located in New Zealand, RLWT may have been deducted from the sale price. The authority should have received a statement on the completion of the sale process showing the amount of RLWT deducted. The authority can claim a credit for any RLWT deducted. Show the amount of RLWT deducted, less any RLWT paid back to the authority and/or transferred to outstanding amounts during the income year.

If there was more than one amount of RLWT deducted, show the combined amount, less any RLWT paid back to the authority and/or transferred to outstanding amounts during the income year.

Question 10 Refunds and/or transfers

If you're entitled to a refund you can:

- transfer it to arrears that are being paid off
- transfer all or part of it to your 2020 provisional tax
- have any balance direct credited to your authority's bank account or other deposit account eg, a building society account shown at Question 5.

If you've made payments towards your 2020 provisional tax and, after completing this return, find you have less or no provisional tax to pay, the overpayment can be included in the amount we refund or transfer. Print the overpaid amount in Box 10A.

Transfers

If you'd like your refund ("the credit") transferred to another account or to arrears you're paying off by an instalment arrangement, you'll need to tell us what date you'd like it transferred. The date you choose depends on what tax has been overpaid and whose account you want the credit transferred to.

If the transfer is to arrears being paid off through an instalment arrangement, you'll need to include a note with your return, authorising the transfer. Please clearly state:

- that the transfer is to arrears currently under an instalment arrangement
- the name and IRD number of the taxpayer the transfer should be made to

- whether the taxpayer is an "associated taxpayer"
- the tax type and period
- the date you'd like the transfer to take place.

Associated taxpayers

When transferring overpaid tax, "associated taxpayers" means a:

- company you're a shareholder-employee in
- partner in the same partnership
- relative (eg, child, parent, spouse, or partner)
- trustee of a family trust you're a beneficiary of.

You can ask for your credit to be transferred at any date as long as it's not before the relevant date shown below.

Transfer date

For credit transferred:

- **to your account/an associated person's account**

  If the credit is from excess tax deducted (eg, PAYE deducted) it's the day after your balance date (or 1 April if your balance date is before 31 March). If the credit is from overpaid provisional tax it's the day you overpaid it.
- **to a non-associated person's account**

  It's the later of:
  - the day you requested the transfer, or
  - the day after you file your return.

Future transfer dates

If you'd like your credit transferred at a date in the future, attach a note to the front of your return with details of the:

- amount you want transferred
- account you want it transferred to, and if it's the account of an associated person
- date you'd like it transferred.

If you don't tell us the date you'd like your credit transferred, we'll transfer it at a date we think gives you the greatest advantage. Contact us if you'd like to change the transfer date and tell us if this transfer is to cover a debt.

Direct credit

See page 7 for more information on how to have your refund direct credited to your bank account.

Question 11 Initial provisional tax liability

A Māori authority has an initial provisional tax liability for a tax year if it:

- starts to derive income from a taxable activity in the tax year, and
- had not derived income from a taxable activity within the preceding four years, and
- had residual income tax (RIT) $60,000 or more for the tax year.

If a Māori authority meets the above criteria it will have an initial provisional tax liability and interest will be calculated. Interest can be reduced by making voluntary payments.

Interest rules for an initial provisional tax liability

You may be charged interest from the first, second or third instalment date, if you have an initial provisional tax liability.

The instalment date that interest applies from is determined by the taxable activity start date.

More information about your initial provisional tax liability and the dates that interest applies from is available in our guide *Provisional tax (IR289)*.

There are special rules about how interest is calculated when an authority has an initial provisional tax liability and has changed its balance date. For further information see our *Provisional tax (IR289)* guide.

Question 12 2020 provisional tax

2020 provisional tax is charged for income the authority will earn in the 2020 income year. It's generally payable in two, three or six instalments. There are three options for calculating provisional tax - standard, estimation and ratio.

If the Māori authority's 2019 RIT is:

- $2,500 or less it doesn't have to pay provisional tax, but it can make voluntary payments

- more than $2,500 but expected to be $2,500 or less for 2020, it may estimate 2020 provisional tax at nil
- more than $2,500 and expected to be more than $2,500 for 2020, it must pay 2020 provisional tax using one of the payment options.

Standard option

If you use this option, write S in Box 12 of the return and the amount of 2019 provisional tax in Box 12A. 2019 provisional tax is the 2018 RIT plus 5%.

If the authority's 2019 return hasn't been filed by the first instalment of 2020 provisional tax, the provisional tax is the 2018 RIT plus 10%.

Use this worksheet to calculate your 2020 provisional tax using the standard option (S)		
Copy your RIT from Box 9H on page 3 of your return to Box 1.	1	$.
Multiply Box 1 by 0.05 (5%). Print your answer in Box 2.	2	$.
Add Box 2 to Box 1. Print your answer in Box 3.	3	$. 00

Box 3 is your 2020 provisional tax.

Copy it to Box 12A of your return and print S in Box 12.

Divide the amount in Box 3 by three to get the amount you must pay for each instalment.

If you're filing your return after 28 August 2019 your instalment amounts may be different. Please read our guide *Provisional tax (IR289)*.

Estimation option

Māori authorities can estimate their 2020 provisional tax. They can re-estimate any number of times up to and including their third instalment due date. If the authority's 2020 RIT is expected to be less than the 2019 tax, estimating may prevent the authority from paying more than it has to.

Note

An estimate must be "fair and reasonable" at each instalment it applies to. Read the notes on page 21 about the not taking reasonable care penalty if you use the estimation option.

If the authority estimates its provisional tax, write "E" in Box 12 and the amount of 2020 provisional tax in Box 12A.

If you estimate your provisional tax your instalments should be one-third of your estimation.

If you're using the ratio option and select E at Box 12 this will mean that you're electing to stop using the ratio option.

Use this worksheet to calculate your 2020 provisional tax using the estimation option (E)		
Print your estimated 2020 taxable income in Box 1.	1	$.
Multiply Box 1 by 0.175 (17.5%) to work out the tax. Print your answer in Box 2.	2	$.
Print your estimated 2020 credits, such as RWT on interest, in Box 3.	3	$.
Subtract Box 3 from Box 2. Print your answer in Box 4.	4	$.
Box 4 is your estimated 2020 provisional tax. **Copy it to Box 12A of your return and print E in Box 12.** Divide the amount in Box 4 by three to get the amount you must pay for each instalment.		

Ratio option

If you're GST-registered you may qualify to use the ratio option to calculate your provisional tax.

Only enter "R" at Box 12 if you've already elected to use the ratio option. Your application to use the ratio option must be made by phone or in writing before the beginning of the income year you wish to use it in.

If you've already elected to use the ratio option and want to continue using it, enter R at Box 12.

More information about the ratio option is available in our guide *Provisional tax (IR289)*.

GST ratio method for 2019-20 year

Your ratio percentage is calculated by dividing your 2019 RIT by your total GST taxable supplies for the same year.

Not taking reasonable care penalty

When you estimate the authority's 2020 provisional tax, your estimate must be fair and reasonable. If the 2020 RIT is greater than the provisional tax paid, you may be liable for a not taking reasonable care penalty of 20% of the underpaid provisional tax.

Interest

If the authority has paid too much provisional tax, we may pay interest, or if it has not paid enough provisional tax, we may charge interest.

Interest the authority pays is tax deductible, while interest we pay is taxable income.

Payment dates

2020 provisional tax

Generally, an authority with a 31 March balance date pays provisional tax by the following due dates:

First instalment	28 August 2019
Second instalment	15 January 2020
Third instalment	7 May 2020

If the balance date is other than 31 March the authority pays provisional tax on the 28th day of the 5th, 9th and 13th months after the balance date.

There are two exceptions:

- if tax would be due on 28 December it's due on 15 January
- if it would be due on 28 April it's due on 7 May.

These dates will alter if the authority is registered for GST and:

- the GST filing frequency is six-monthly, or
- provisional tax is paid through the ratio option.

If either of these situations apply to you, please read our guide *Provisional tax (IR289).*

How to make payments

You can make payments:

- electronically
- by credit or debit card.

We recommend making electronic payments because it's the most accurate and reliable method. These electronic options are available through your bank:

- online banking
- automatic payment
- direct credit, and
- direct debit.

When making electronic payments, include:

- your IRD number
- a tax type code
- the period the payment relates to.

Go to **www.ird.govt.nz/pay** for full details of our payment options.

Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

If you can't pay your tax by the due date, please call us. We'll look at your payment options, which may include an instalment arrangement, depending on your circumstances.

Go to **www.ird.govt.nz** (search keywords: managing penalties) for more information.

Question 13 Foreign rights

If you calculated CFC or FIF income at Box 8E, you may be required to complete an additional disclosure form for that investment.

If you have an income interest of 10% or more in a foreign company, you must file an additional disclosure for that investment.

If you need assistance making a CFC disclosure please call 0800 377 774 to get the appropriate disclosure form. Full details of the disclosure requirements are set out in the annual international tax disclosure exemption available from **www.ird.govt.nz**

Find out more about the base erosion profit shifting (BEPS) hybrid mismatch rules at **www.ird.govt.nz** (search keywords: hybrid mismatch).

Annual Māori authority credit account return (applies to IR8 and IR8J)

The annual Māori authority credit account return must be completed for the period 1 April 2018 to 31 March 2019, regardless of your accounting year.

Opening balance

This is the same as the closing balance for 2018. Tick either credit or debit. New authorities will not have a closing balance to bring forward - they should write 0.00 in the box.

Credits

Income tax paid

Include all payments of New Zealand income tax and provisional tax made from 1 April 2018 to 31 March 2019 that were for 2005 and subsequent income years. Don't include any FBT, ESCT, interest on tax, late payment penalties, imputation penalty tax or RWT.

FDP made

The FDP rules have been fully repealed from 01 April 2017.

RWT on interest received

If the authority received interest with RWT deducted between 1 April 2018 and 31 March 2019, write the total RWT in the box.

Imputation/Māori authority credits attached to dividends/distributions received

If the authority received dividends/distributions with imputation credits/Māori authority credits attached between 1 April 2018 and 31 March 2019, write the total credits in the box.

Other credits

List any other credits made to the Māori authority credit account from 1 April 2018 to 31 March 2019. Use a separate sheet of paper if there isn't enough room and attach it to the top of page 5 of the return. Write the total in the box. Examples of other types of credits are:

- RWT on dividends received
- provisional tax allocated to the authority by an authority in the same group that has overpaid its provisional tax.

Debits

Income tax refunded

Write in the box the authority's total income tax refunds received from 1 April 2018 to 31 March 2019 for 2005 and subsequent income years. Don't include any interest on tax received or income tax refunded for any year before 2005.

FDP refunds

The FDP rules have been fully repealed from 1 April 2017.

Māori authority credits attached to distributions paid

If the authority paid distributions from 1 April 2018 to 31 March 2019 with Māori authority credits attached, write the total credits in the box.

Other debits

List any other debits in the Māori authority credit account and write the total in the box. Examples of other types of debits are:

- any provisional tax allocated by the authority to an authority in the same group that has underpaid its provisional tax
- an adjustment for a change in a Māori authority credit ratio.

Māori authority distribution penalty tax

If the closing balance is a credit, there is nothing to pay. If the closing balance is a debit, it must be paid by **20 June 2019**.

Self-assessment by taxpayers

Taxpayers have to assess their own liability as part of their return filing obligations. We may amend your assessment if a correction is required.

If you dispute our assessment please go to **www.ird.govt.nz** (search keyword: disputes) for more information. The four-month period for you to issue a notice of proposed adjustment (NOPA) to your self-assessment will start on the date Inland Revenue receives your return.

0800 self-service numbers (New Zealand callers)

This service is available to callers seven days a week except between 5am and 6am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order publications and taxpacks	0800 257 773
All other services	0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Need to speak with us?

Have your IRD number ready and call us on one of these numbers:

General tax, tax credits and refunds	0800 775 247
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue returns and payments	0800 377 771

Our contact centre hours are 8am to 8pm Monday to Friday, and Saturday between 9am and 1pm. We record all calls. Our self-service lines are open at all times and offer a range of automated options, especially if you're enrolled with voice ID.

For more information go to **www.ird.govt.nz/contact-us**

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 charge 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 for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 775 247 for more information. For full details of our privacy policy go to **www.ird.govt.nz** (search keyword: privacy).

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it.

For more information, go to **www.ird.govt.nz** (search keyword: complaints) or call us on 0800 274 138 between 8am and 5pm weekdays.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process. For more information, go to **www.ird.govt.nz** (search keyword: disputes).

New Zealand Government