

Brief Guide to Residency

1. New Zealand Residency

You are a tax resident in New Zealand if you:

1. Are in New Zealand for more than 183 days in any 12-month period, or
2. Have an "enduring relationship" with New Zealand.

What is the 183-day rule?

If you are in New Zealand for more than 183 days in any 12-month period, you are considered to be a New Zealand tax resident from the date of your arrival here. The 183 days do not have to be consecutive and if you are in New Zealand for only part of a day, it will be counted as being a whole day.

What is an enduring relationship with New Zealand?

A person who has a "permanent place of abode" in New Zealand is a New Zealand tax resident. "Permanent place of abode" is not just the dwelling that you live in - it covers all your social, physical, economic or personal ties and links with New Zealand. To decide if you have a permanent place of abode we look at the following:

Presence in New Zealand Accommodation	Are you here continuously or from time to time? Do you own, lease or have access to property in New Zealand?
Social ties	Where does your immediate family live? Are your children being educated here? Do you belong to any New Zealand clubs, associations or organisations?
Economic ties	Do you have bank accounts, credit cards, investments, life insurance or superannuation funds in New Zealand?
Employment or business	Do you run a business here? Are you employed here? Do you have an employment to return to in any of your employment contracts?
Personal property	Do you have vehicles, clothing, furniture or other property or possessions kept here permanently?
Intentions	Do you intend to live in New Zealand?
Benefits, pensions and other payments	Do you receive any welfare benefits, pensions or other payments from New Zealand agencies or organisations?

2. Leaving New Zealand

According to the Tax Act:

"Where a person, other than a company, is resident in New Zealand and is personally absent from New Zealand for a period or periods exceeding in aggregate 325 days in any period of 12 months, that person shall be deemed not to be resident in New Zealand **from the first day** within that period of 12 months on which that person was personally absent from New Zealand and, subject to this section, thereafter."

3. Seek Advice

This guide is not professional advice and we recommend that you seek advice before finalising accounts or filing any taxation returns.