

1 Your details

First name/s (in full)

Family name

IRD number

If you don't know your IRD number or you don't have an IRD number, call us on **0800 227 774**.

2 Your tax code

You must complete a separate IR 330 form for each source of income

Choose only ONE tax code on this form Refer to the flowcharts on page 2 and then enter a tax code in this circle.

Tax code

If you're a **casual agricultural worker, shearer, shearing shedhand, election day worker**, have a **special tax code** or are receiving **withholding payments**, refer to "Other tax code options" at the top of page 3, choose your tax code and enter it in the tax code circle.

If your tax code is "WT" write your withholding payment category name from page 4 here.

3 Your entitlement to work

I am entitled under the Immigration Act 1987 to do the work to which this tax code declaration relates because: (Tick the box that applies to you)

- | | |
|---|--|
| <input type="checkbox"/> I am a New Zealand or Australian citizen | <input type="checkbox"/> I hold a work permit with conditions permitting this employment |
| <input type="checkbox"/> I hold a New Zealand residence permit | <input type="checkbox"/> I hold a visitor or student permit with conditions permitting this employment |
| <input type="checkbox"/> Other entitlement – please specify | <input type="text"/> |

If either you or your employer need more information or have any questions about work entitlement, contact the New Zealand Immigration Service on **0508 558 855** or visit their website at www.immigration.govt.nz

4 Declaration

Signature

<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year

Please give this completed form to your employer. If you don't complete Questions 1, 2 and 4, your employer must deduct tax from your pay at the no-declaration rate of 45 cents (plus earners' levy) in the dollar. For the no-declaration rate on withholding payments see the table on page 4.

Your answer to Question 3 may provide a defence for your employer if you're not entitled to undertake this employment and your employer is charged with an offence under the Immigration Act 1987.

Privacy Act 1993

The collection of information in this form is required by sections NC8 (1) and NC8A of the Income Tax Act 2004. Information from Boxes 1 and 2 may be provided to Inland Revenue by your employer on the monthly employment schedule (section 46 Tax Administration Act 1994). Under controlled circumstances we may exchange information about you with other government departments or their contracted agencies. You may ask to see the personal information we hold about you by calling us on **0800 377 774**. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

Employer

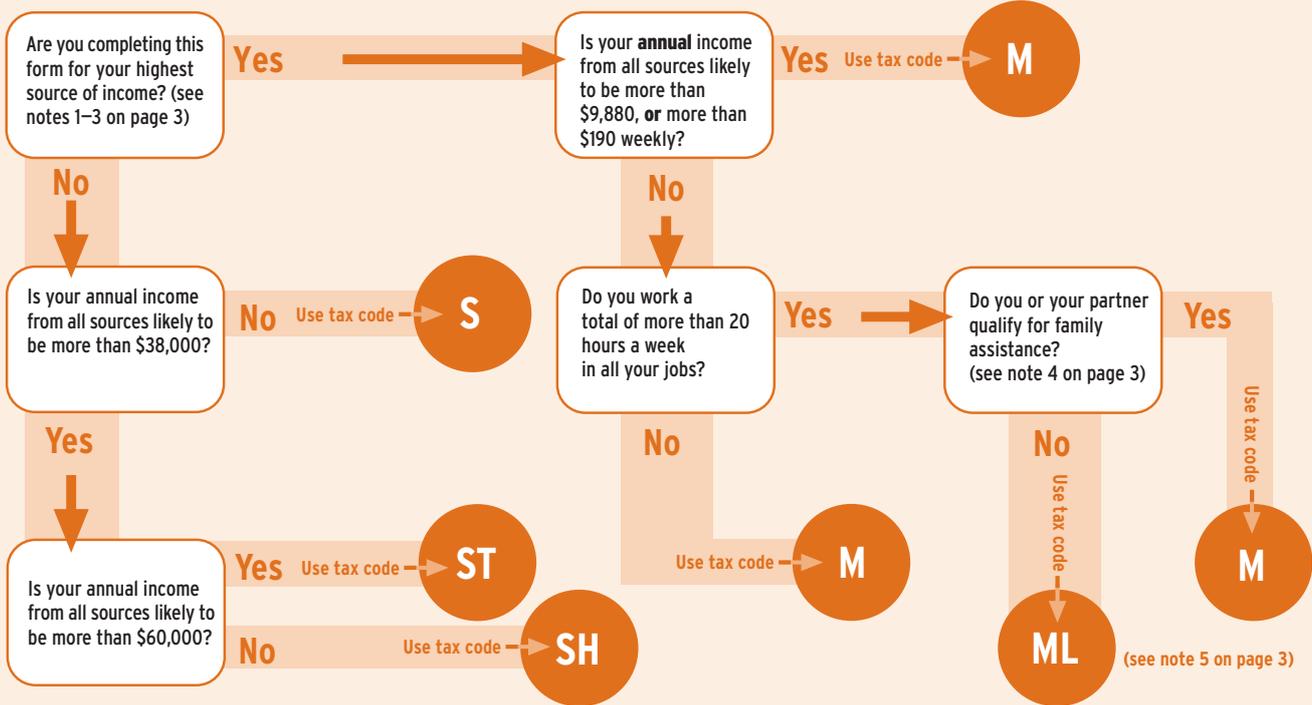
Do not send this form to Inland Revenue. You must keep this completed IR 330 with your business records for seven years following the last wage payment you make to the employee.

Choose your tax code

Chart 1

Use this chart if you don't have a student loan

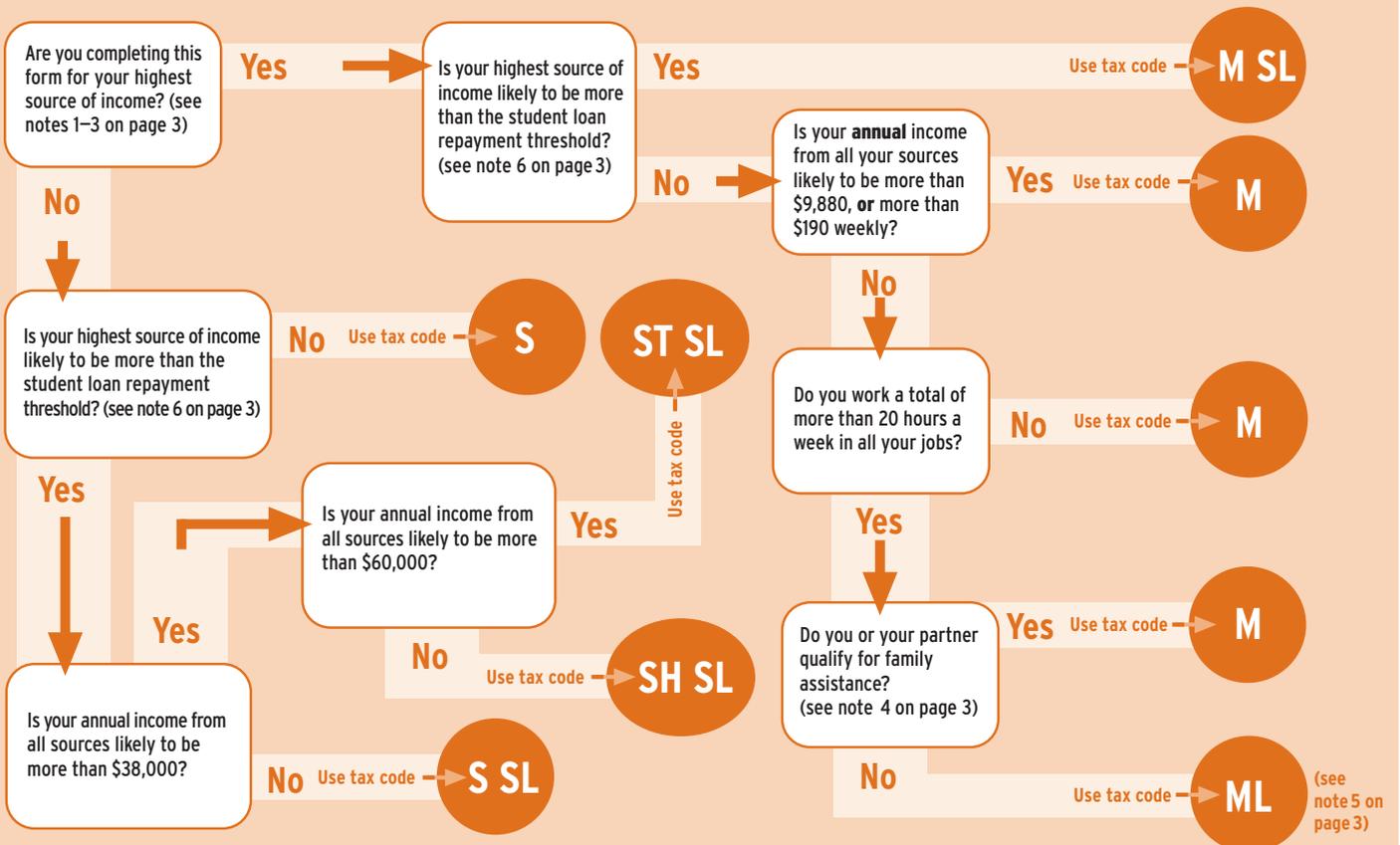
(If you do have a student loan, use chart 2 below)



Note When you've worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

Chart 2

Only use this chart if you have a student loan



Note When you've worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

Other tax code options

If you receive any of the following types of income you'll need to use one of the codes below.

Select one tax code and put it in the tax code circle on page 1

CAE Enter this code if you're a **casual agricultural worker, shearer, or shearing shedhand** (see note 7 below).

EDW Enter this code if you're an **election day worker**.

STC Enter this code if you have a **Special tax code certificate (IR 23)** from Inland Revenue. Please attach the certificate to this declaration form (see note 3 below).

WT Enter this code if you're receiving **withholding payments**—this is for contract work, not for salary or wages. You'll also need to find your withholding payment category name (see page 4).

Notes to help you complete this form

1. **"Source of income"** means income such as salary, wages, a benefit, accident compensation payments, New Zealand Superannuation or a student allowance.
2. If you receive a **benefit** (other than New Zealand Superannuation) it will be considered your highest source of income and will automatically have a tax code of **"M"**. **Therefore, you must use an "S" tax code on any other income.**
3. A **special tax code** is a tax deduction rate worked out to suit your individual circumstances.
You may want to get a special tax code if the regular tax codes will result in you paying either not enough or too much tax.
This may happen if you have a rental property, business losses, or income that doesn't have tax deducted before you receive it.
If you're not sure, call us on **0800 227 774** to see if a special tax code is suitable.
You can get a **Special tax code/student loan special repayment deduction rate application (IR 23BS)** from www.ird.govt.nz or by calling our automated phone service, INFOexpress on **0800 257 773**. Please have your IRD number handy.
4. **Family assistance** is financial help for families who have children aged 18 or under who are not financially independent. How much you can get depends on:
 - how many children aged 18 or younger you have
 - how much you and your partner earn (your total family income)
 - where you get your income from.For more information about family assistance call us on **0800 227 773**.
5. If you're **under 19 and still at school**, you must use the "M" tax code for your income.
6. If you need to know the **student loan repayment threshold**, visit www.ird.govt.nz/studentloans or call us on **0800 377 778**.
7. **Casual agricultural workers** are persons engaged in casual seasonal work on a day-to-day basis, for up to three months.
8. You'll need to **change your tax code** if your circumstances change during the year. For example:
 - you decrease your hours at a second job, or
 - your annual income changes, or
 - you repay your student loan.If this happens ask your employer for another **Tax code declaration (IR 330)** form, fill it out and hand the completed form back to your employer.
9. If you're required to pay **child support** and you'd like it deducted directly from your salary or wages, please call us on **0800 221 221** and we'll arrange with your employer to have these deductions made for you.

Note If you need help choosing your tax code please visit www.ird.govt.nz or call us on **0800 227 774**.

Withholding payments

Withholding payments are made to people who are employed under a contract for service. These payments are taxed at flat rates. If you're doing any of the types of work listed below on contract, enter the category name in the box at Question 2 on page 1.

Your tax code will be "WT", which means you'll be required to file an **IR 3** tax return at the end of the financial year.

Category	Normal rate	Rate if no tax code declared
Agricultural contracts for maintenance, development, or other work on farming or agricultural land	15c	30c
Agricultural, horticultural or viticultural contracts by companies and other contractors, including supply of labour, for pruning and/or thinning of fruit trees or vines, and picking and/or packing of fruit or grapes	15c	30c
Board of trustees or community board members	33c	48c
Caretaking or acting as watchman	15c	30c
Cleaning office, business, institution, or other premises (except residential) or cleaning or laundering plant, vehicles, furniture etc	20c	35c
Commissions to insurance agents and sub-agents, and salespeople	20c	35c
Company directors' fees	33c	48c
Contracts wholly or substantially for labour only in the building industry	20c	35c
Demonstrating goods or appliances	25c	40c
Droving	15c	30c
Fees payable to examiners	33c	48c
Forestry or bush work of all kinds, or flax planting or cutting	15c	30c
Freelance contributions to newspapers, journals etc (articles, photographs, cartoons etc) or for radio, television or stage productions	25c	40c
Gardening, grass or hedge cutting, or weed or vermin destruction (other than residential or agricultural premises)	20c	35c
Honoraria	33c	48c
Jockeys' or drivers' riding or driving fees paid to New Zealand residents (apprentices' shares: normal rate 15c, no-dec rate 30c)	20c	35c
Mail contracting, transport of school children, milk delivery or refuse removal	15c	30c
Modelling	20c	35c
* Non-resident contractors:		
- companies	15c	20c
- work in respect of construction, installation, assembly and similar projects	15c	30c
- professional or technical services in respect of such projects	15c	30c
- hire of equipment or personnel (other than as employees)	15c	30c
** Non-resident entertainers visiting New Zealand	20c	n/a
Participation by New Zealand residents in professional sporting events (other than horse-racing or trotting)	20c	35c
** Participation by non-residents in professional sporting events of any nature	20c	n/a
Planting, sowing, or gathering potatoes or vegetables	15c	30c
Proceeds from sales of:		
- eels (not retail sales)	25c	40c
- greenstone (not retail sales)	25c	40c
- sphagnum moss (not retail sales)	25c	40c
- whitebait (not retail sales)	25c	40c
- wild deer, pigs or goats or parts of these animals	25c	40c
Shearing contracts	15c	30c
Sharefishers on contract for the supply of labour only	20c	35c
Street or road cleaning	15c	30c
Television, video or film:		
- on-set and off-set production processes (New Zealand residents only)	20c	35c
Theatrical, musical, stage, concert, radio, or television performances by entertainers resident in New Zealand	20c	35c

* Send applications for exemption certificates or enquiries about non-resident contractors (individuals or non-individuals) to:
Team Leader, Non-resident Contractors Sector, Corporates, Inland Revenue, PO Box 2198, Wellington

** You may be entitled to exemption from tax if you are:

- a non-resident entertainer taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- a non-resident sports person officially representing an overseas national sports body.

Send applications for exemption to:

Team Leader, Manufacturing Sector, Corporates, Inland Revenue, PO Box 5542, Wellesley Street, Auckland, Fax 09 377 1159.

Note If you need help choosing your tax code please visit www.ird.govt.nz or call us on **0800 227 774**.