Individual Tax Residency Checklist

# Individual Tax Residency Checklist

This checklist provides a general list of factors that should be considered when determining the tax residency of an individual. The checklist is not designed to provide a conclusive result as to the residency of an individual, as this would depend on each person’s individual circumstances.

This information is current as at 5 December 2022.

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**About the author**
This checklist has been prepared by Baker Tilly Staples Rodway on behalf of CPA Australia.

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|  |  |
| --- | --- |
| CLIENT’S NAME |  |

|  |  |  |  |
| --- | --- | --- | --- |
| PRESENCE IN NEW ZEALAND | YES | NO | N/A |
| **DAYS PRESENT** |
| Have you been or will you be in New Zealand for more than 183 days in any 12 month period? Note that the COVID-19 tax residency concession may apply to individuals stranded overseas or in New Zealand – refer to Inland Revenue guidance for further details. |  |  |  |
| If the above is yes, have you been or will you be absent from New Zealand for more than 325 days in any 12 month period?Note that the COVID-19 tax residency concession may apply to individuals stranded overseas or in New Zealand – refer to Inland Revenue guidance for further details. |  |  |  |
| **TRAVEL AND INTENTIONS** |
| Are you planning on travelling to or from New Zealand? If yes, please provide details below, including the scheduled arrival and departure dates in and out of New Zealand, and the purpose for each trip.  |  |  |  |
| **Comments:** |

|  |  |  |  |
| --- | --- | --- | --- |
| ACCOMMODATION | YES | NO | N/A |
| Do you or your partner or any related entities; rent, lease, pay board, or have the ability to stay for free in a property in New Zealand? If so, please provide details. |  |  |  |
| If the above is yes, would you be able to live in any of these properties in the future?  |  |  |  |
| **Comments:** |

|  |  |  |  |
| --- | --- | --- | --- |
| CONNECTIONS TO NEW ZEALAND | YES | NO | N/A |
| **FAMILY AND SOCIAL TIES** |
| Do you have any family (spouse, children, parents, extended family) living in New Zealand? If yes, please provide details. |  |  |  |
| Do you belong to any clubs, associations or organisations based in New Zealand? If yes, please provide details, and your connection to those groups. |  |  |  |
| **Comments:** |
| **ECONOMIC TIES** |
| Do you maintain any bank accounts, credit cards, investments, life insurance or superannuation funds in New Zealand? If yes, please provide details. |  |  |  |
| **Comments:** |
| **EMPLOYMENT OR BUSINESS** |
| Do you own any business(es) in New Zealand? If yes, please provide details. |  |  |  |
| Are you employed in New Zealand, or do you or may you have employment to return to in New Zealand? If yes, please provide details. |  |  |  |
| **Comments:** |
| **PERSONAL PROPERTY** |
| Do you maintain ownership of any vehicles, clothing, furniture or any other property or possessions kept in New Zealand? If yes, please provide details. |  |  |  |
| **Comments:** |

|  |  |  |  |
| --- | --- | --- | --- |
| OTHER JURISDICTION(S) | YES | NO | N/A |
| Do you have a permanent home available in any other jurisdictions? If yes, please provide details, including where you regularly reside. There may be potential relief from New Zealand income tax under a Double Tax Agreement. |  |  |  |
| Do you have any connections, family, social or economic ties, or personal property in any other jurisdictions? If yes, please provide details. |  |  |  |
| Are you a national of more than one jurisdiction? Please provide details of all jurisdictions that you are a national of. |  |  |  |
| **Comments:** |

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| --- |
| CLIENT DECLARATION |
| I confirm that the above is a true and complete record of all transactions for the year. |
|  Signature  |