



- Read all notes before completing this form.
- Complete this form to register as an IR 56 taxpayer. IR 56 taxpayers are workers whose employer is not required to deduct PAYE from their earnings. They are responsible for paying their own PAYE. See over the page for information about the types of workers who are IR 56 taxpayers.
- Please answer all questions and sign the declaration.

1. Your IRD number

2. Print your full name   
First name(s) Surname

3. Print your street address   
Street address  
  
Suburb or RD Town or city Postcode

4. Print your usual postal address if it is different from your street address.  
If you use a tax agent to prepare your PAYE returns don't show **their** address here. Please ask them to give us the address for your PAYE mail.  
  
Street address or PO Box number  
  
Suburb, box lobby or RD Town or city Postcode

5. Print your contact number(s)     
Work Mobile phone or after hours Fax

6. When will you start working as an IR 56 taxpayer?     
Day Month Year

7. Tick the activity below that best describes what you do.

Community and non-residential care service	<input type="radio"/>	United States Antarctic Program personnel	<input type="radio"/>	Personal services	<input type="radio"/>
New Zealand-based representative of an overseas company	<input type="radio"/>	Gardening service	<input type="radio"/>	Embassy staff	<input type="radio"/>
Child minding service (in the home)	<input type="radio"/>	Lawnmowing service	<input type="radio"/>		

If none of these descriptions apply, please describe what you do, here.

8. As an IR 56 taxpayer you'll need to:

- keep records of the income you earn
- work out how much PAYE to deduct from your income
- complete and file employer monthly schedules
- pay the PAYE deductions to Inland Revenue.

We would like to help you understand what is involved in doing the above. Your answers to the following questions will assist us in working out what information and services you might find useful. This may involve one of our tax advisors contacting you.

a. Will you be using an accountant or tax agent to prepare or help you with your employer monthly schedules?  
☐ Yes ☐ No

b. Have you worked with PAYE-related tasks in New Zealand before?  
☐ Yes ☐ No

c. Initially, how difficult or easy do you think you'll find it to carry out all of the above tasks?  
☐ Very difficult ☐ Quite difficult ☐ Quite easy ☐ Very easy

9. Print the full name of the person we can contact about this registration in case we need to clarify any information.  
  
First name(s) Surname  
Contact telephone number

10. Declaration  
I declare that the information given in this form is true and correct.

Signature   
Date

# Notes

## Who are IR 56 taxpayers?

IR 56 taxpayers are workers whose employer isn't required to deduct PAYE from their earnings.

IR 56 taxpayers are responsible for paying their own PAYE and are not self-employed. Some examples of IR 56 taxpayers are:

- private domestic workers who work part-time, such as home-helpers, attendant caregivers, nannies, gardeners and domestic odd-jobbers (see below for more information)
- embassy staff
- New Zealand-based representatives of overseas companies
- United States Antarctic Program personnel.

## Private domestic workers

Private domestic workers are people who:

- work in someone else's home
- do work for their employer that's not related to the employer's business
- are paid direct by their employer, and
- don't regularly work full-time.

Inland Revenue considers "part-time" employment for private domestic workers to be employment of no more than 30 hours per week, on average, for each employer.

If you're one of the above workers and work part-time you're an IR 56 taxpayer. If you regularly work full-time, the employer becomes responsible for your PAYE tax, and other deductions, such as student loans and child support (if any).

## What happens next?

Once we receive your registration we'll send you:

- an *Employer monthly schedule (IR 348)*
- an *Employer deductions (IR 345)* form.

You need to:

- complete each form showing the income you received from your IR 56 job and the tax you have to pay on this income
- send the forms and your payments to us by the 20th of the month following.

You can also fill in the forms and make payment online. Go to **[www.ird.govt.nz](http://www.ird.govt.nz)** "Get it done online".

When you stop working as an IR 56 taxpayer you need to cancel your registration. You can do this by calling 0800 377 772.

Our *IR 56 taxpayer handbook (IR 356)* gives more information about IR 56 taxpayers and what you need to do when you're registered. You can view or download a copy from our website **[www.ird.govt.nz](http://www.ird.govt.nz)** "Forms and guides"

## Send the completed form to one of the following addresses

If you live in:

### Northland and the South Island

Inland Revenue  
PO Box 3753  
Christchurch Mail Centre  
Christchurch 8140

### Auckland

Inland Revenue  
PO Box 761  
Waikato Mail Centre  
Hamilton 3240

### other North Island areas

Inland Revenue  
PO Box 39010  
Wellington Mail Centre  
Lower Hutt 5045

## Privacy

Meeting your tax obligations involves giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. You must, by law, give us this information. Penalties may apply 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 to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information.

For full details of our privacy policy go to **[www.ird.govt.nz/privacy](http://www.ird.govt.nz/privacy)**