



IR 50
May 2003

Please attach your completed *Individual tax return (IR 3)* to this form

- 11. Why are you leaving New Zealand?**

12. Will you keep property in New Zealand (such as land, buildings or shares)? If "Yes" give details below.

☐ Yes ☐ No (Tick one)

The address of any property

Street address or PO Box number

Town or city

Details of shares (attach a separate note if necessary)

What arrangements have you made for the shares and property?

13. Will you be keeping any New Zealand bank accounts open? If "Yes" attach details.

☐ Yes ☐ No (Tick one)

14. Will you have any other income from New Zealand paid or credited to you after you leave? If "Yes" attach details.

☐ Yes ☐ No (Tick one)

15. Declaration

*I will be away from New Zealand permanently or for more than 325 days and I will **not** have an enduring relationship with New Zealand after I leave. I understand that if I return to New Zealand my tax situation may be reviewed.*

Signature

Date

Privacy Act 1993

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer. You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with Work and Income, the Department for Courts, the Ministry of Education, the Accident Compensation Corporation, or their contracted agencies. Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by phoning 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.

Notes

A New Zealand tax resident is anyone who:

- is in New Zealand for more than 183 days in any 12 months, or
- has an "enduring relationship" with New Zealand.

A person becomes a non-resident if they:

- are away from New Zealand for more than 325 days in any 12 months, and
- don't have an "enduring relationship" with New Zealand.

An "enduring relationship" with New Zealand covers presence in New Zealand, accommodation, social and economic ties, employment or business, personal property, intentions, benefits and pensions. Our booklet *New Zealand tax residence (IR 292)* has more information.

OFFICE USE ONLY

- ☐ IRD number provided.
- ☐ Return completed and signed.
- ☐ Confirmation of earnings, PAYE and earners' account levy and residual claims levy attached.
- ☐ Family support statement and partner's return completed if needed.
- ☐ Refund application – people leaving New Zealand (IR 50) completed and signed.
- ☐ Student loan assessment calculation (SL 50) completed if needed.
- ☐ Person will be absent for more than 325 days.
- ☐ Departure date confirmed (tickets, or a travel agent's itinerary and proof of full payment, attached).
- ☐ Flight number:
Day Month Year
- ☐ FIRST checked – prior year ind/arrears/previous return filed/SL and CS details updated.
Checked by:
Day Month Year