



Inland Revenue
Te Tari Taake

IR 395
April 2019

Approved issuer levy (AIL)

A guide for payers

Introduction

If you (a borrower) pay interest to a non-resident lender (the person who you've borrowed from), and want to pay it at a zero rate of NRWT (non-resident withholding tax), you can elect to be an approved issuer (you must notify us of this election). Then, instead of deducting NRWT, you (or a person on your behalf) must pay a levy on the securities registered with us.

The levy, known as approved issuer levy (AIL), is calculated at a rate of 2% of the value of the registered security. This is the amount of interest paid on the security, or any redemption payment on a bond issued at a discount. For certain bonds the levy is reduced to 0%.

This guide explains how borrowers (you) can pay AIL instead of having to deduct NRWT. We also explain the main requirements for:

- approved issuer status
- registration of securities
- payment of AIL, and
- zero-rated bonds.

Pages 5 to 8 explain the terms used in this guide.

If you have any questions or need more information, write to us at:

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

www.ird.govt.nz

Go to our website for information and to use our services and tools.

- **Log in or register for myIR** - manage your tax and entitlements online.
- **Demonstrations** - learn about our services by watching short videos.
- **Get it done online** - complete forms and returns, make payments, give us feedback.
- **Work it out** - use our calculators, worksheets and tools, for example, check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** - download our guides and forms or fill in forms online.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

How to get our forms and guides

You can get copies of all our forms and guides by going to www.ird.govt.nz and entering the shoulder number in the search box. You can also order copies by calling 0800 257 773.

Contents

Introduction	1
www.ird.govt.nz	2
How to get our forms and guides	2
Terms we use	5
Part 1 - General information	9
Zero-rating of NRWT on interest	9
Agreements in writing	9
Approved issuer status	10
Revoking approved issuer status	10
Completing your end-of-year tax return	10
No longer paying AIL	11
Record keeping	11
Non-resident Centre	11
Part 2 - Registering securities	12
Registering a security	12
The criteria for registration	12
Part 3 - Zero rating AIL	14
Criteria	14
Widely held test	14
Part 4 - Paperwork and payments	15
Paying approved issuer levy (AIL)	15
Approved issuer levy (IR67A)	17
How to make payments	20
Late payment	20
AIL overpaid	21
Paying AIL instead of deducting NRWT	22

Part 5 - Services you may need**23**

0800 self-service numbers

23

Need to talk to us?

23

Postal addresses

24

Tax Information Bulletin (TIB)

24

Privacy

24

If you have a complaint about our service

24

Terms we use

Approved issuer

An approved issuer is a borrower who elects to be an approved issuer and notifies us of this election. This allows the approved issuer or a person on their behalf, to pay interest to a non-resident without having to deduct NRWT.

Approved issuer levy (AIL)

AIL is a payment generally calculated at the rate of 2% of the interest on a registered security. This is the amount of interest paid for the security, or any redemption payment on a bond issued at a discount.

Associated persons

The following are associated persons:

- group of persons whose total voting interests in each company are 50% or more
- a company and non-company (generally individual) if the individual's voting interest in the company is 25% or more. For these purposes, the individual is treated as holding anything held by a person associated with them, eg, if two sisters own 15% of the shares in a company, both sisters would be associated with the company
- relatives related to the second degree of blood relationship
- two persons who are married, in a civil union or are in a de facto relationship
- two persons if one person is within two degrees of blood relationship to the other person's spouse, civil union or de facto partner (ie, a person is associated with their parents-in-law and step-children)
- a child by adoption is treated as a natural child
- a person and a trust where the person is a beneficiary of the trust or is a relative of a beneficiary of the trust
- the trustees of two trusts if they have a settlor in common
- a trustee and a settlor of the trust
- a beneficiary of a trust is associated with a settlor of the trust
- a trustee and a person with power of appointment or removal
- a partnership and its partners
- two persons if they are each associated with the same third person by different tests (tripartite test).

There is more information about associated persons at www.taxpolicy.ird.govt.nz/publications or in our *Associated persons (IR620)* guide.

Bonds (qualifying)

Where a bond issue meets certain requirements instead of paying AIL at 2%, a zero rate applies.

Fixed establishment

A place of business from which a substantial business is carried out, such as a retail shop, hotel, factory or farm. A property let for rent is generally seen as an investment rather than a business.

Interest

Interest is any amount paid or credited for money lent and covers redemption payments.

Leviable value

Leviable value is:

- the amount of interest paid on a registered security
- any redemption payment on a bond issued out at a discount. Redemption payments are included in the definition of interest for NRWT purposes.

Non-resident passive income (NRPI)

This is interest, dividends and royalties which a non-resident has received or is considered to have received from New Zealand.

NRWT (non-resident withholding tax)

This is a tax deducted from NRPI.

Anyone who pays NRPI must deduct NRWT and pay it to us each month. The rate of NRWT to deduct depends on the type of income and where the recipient is resident.

For more information about NRWT, read our *NRWT - payer's guide (IR291)*.

Redemption payment

This is the additional amount paid on the commercial bill when the total amount paid is more than the amount originally borrowed.

Registered security

This is any transaction involving money lent to an approved issuer that is:

- registered by us, or
- one of a class of transactions registered by us.

Resident

A person is a tax resident if they:

- have an "enduring relationship" with New Zealand
- have been present in New Zealand for more than 183 days in any 12-month period, or
- are away from New Zealand in the service of the New Zealand Government.

A person who has been a New Zealand tax resident will become a non-resident if they:

- no longer have an enduring relationship with New Zealand, and
- are away from New Zealand for more than 325 days in any 12-month period.

A company is a resident in New Zealand if:

- it is incorporated in New Zealand
- its directors exercise control in New Zealand
- it has its centre of management in New Zealand, or
- it has its head office in New Zealand.

If none of these apply, a company is non-resident.

Note

The rules for tax residency aren't the same as citizenship or usual residency criteria. For more details on enduring relationship and tax residency read our *New Zealand tax residence (IR292)* guide.

Variable principal debt instrument

This is a financial arrangement where one party can ask the other party to:

- borrow additional money, or
- return all the amounts borrowed if the other party's rights and obligations are shown in a foreign currency.

Zero-rating (AIL)

Where a bond issue meets certain requirements instead of paying AIL at 2%, a zero rate can apply.

Part 1 - General information

Zero-rating of NRWT on interest

Before any interest payments can have a zero rate of NRWT, all the following conditions must be met.

- you can't be associated to the non-resident lender*
- you must elect to be an approved issuer and notify us of this. Register through myIR secure online services or use an *Approved issuer levy (AIL)-payer registration (IR396)* form
- you must have registered with us all the securities on which the zero rate of NRWT is to apply. Complete an *Application to register security or securities for approved issuer levy (AIL) (IR397)* or page 2 of the *Approved issuer levy (AIL) - payer registration (IR396)* form
- the non-resident lender and you must agree that AIL applies. We recommend that this agreement be in writing, and
- from the amount of interest paid to the non-resident lender an additional 2% AIL must be paid to us by the due date. If you make a payment after the due date include any interest and late payment penalties.

Interest payments that don't satisfy the conditions for zero-rating are subject to NRWT.

A commentary on these changes will be available in the June TIB Vol. 29 No.5.

* = Separate associated person rules apply where a bank or other businesses operating in the financial sector, similar to a bank, borrow from an associated person.

Agreements in writing

There is no set format for giving written notices of interest paid to non-resident lenders under the AIL rules. However, we suggest the notice should show that:

- the interest isn't taxable in New Zealand, and
- NRWT hasn't been deducted from the interest.

If the cost of the AIL is to be recovered from the non-resident lender, it must be shown as a fee or charge on any written notice to the non-resident lender. AIL is a charge in addition to the interest. If you're entitled to claim a tax deduction for the cost of the amount borrowed, the AIL payment can also be claimed.

Note

Zero-rating of NRWT is different to zero-rating of AIL.

Approved issuer status

You must elect to be an approved issuer and notify us of this. You can do this through myIR secure online services at www.ird.govt.nz or by completing an *Approved issuer levy (AIL) - payer registration (IR396)* form. Approved issuer status begins from the date we receive your notification.

We use the information you provide on the registration form to set up your AIL account, and send you the payment forms when you need them.

Revoking approved issuer status

1. If the commissioner considers you to be responsible for serious default or neglect of your tax responsibilities under the Inland Revenue Acts during the two years before the date we receive your notification, we have 20 working days to revoke your approved issuer status.
2. Otherwise approved issuer status lasts until it's revoked. If approved issuer status is revoked, zero-rating cannot apply to new securities. Revoking doesn't affect existing registered securities.
3. You may also ask for the status to be revoked by writing to us.

Completing your end-of-year tax return

You can claim a deduction in your New Zealand income tax return of 2% of all the AIL you've paid in that tax year. This applies only if the overseas interest you've paid is tax deductible. That is the interest was paid as part of a business or in earning assessable income.

No longer paying AIL

If you stop paying AIL permanently you need to let us know. We'll stop sending you the payment forms and close your AIL account. Contact our Non-resident Centre - see page 1 for details.

Note

For AIL obligations that are under \$500 per year, a person may pay AIL twice a year on 20 April and 20 October. If the person has only zero-rated AIL or zero-rated AIL and their other AIL obligation amounts to less than \$500 they are still required to complete their AIL returns on these two dates.

Record keeping

You need to keep full records of all the AIL you pay, and details of the registered securities.

Your records must be in English, unless we give you written authority to keep your records in another language. You must keep your records for seven years. If we're currently auditing or considering auditing your records, we might ask you to keep them for a further three years - in which case you must do so.

Non-resident Centre

Our Non-resident Centre in Dunedin is the specialist office for AIL. Contact them if you have any questions about AIL - see page 1.

Note

All NRWT and AIL enquiries, including large enterprise customers, should be made to the Non-resident Centre.

Part 2 - Registering securities

Only securities that have been registered with us qualify for a zero rate of NRWT.

Most types of securities can be registered including variable principal debt instruments. Examples of securities include New Zealand bank accounts of non-residents, standard offshore loans and bonds.

You can register two types of securities.

- A transaction involving money lent to you. This is a transaction between two parties where the parties, amount involved and term can be clearly identified.
- A class of transactions involving money lent to you. This is where you're involved in more than one transaction.

Securities can be registered as a class if the first definition doesn't apply.

Registering a security

If you don't already have approved issuer status, you may elect to be an approved issuer and notify us of this when you register your first security. You can register through myIR secure online services at www.ird.govt.nz or complete an *Approved issuer levy (AIL) - payer registration (IR396)* form.

If you'd like to register more than one security, or you already have approved issuer status, use the *Application to register security or securities for approved issuer levy (AIL) (IR397)*. Complete a separate IR397 for each security you want to register.

In some cases you may not be able to provide all the information requested on the IR397. However, your security can still be registered.

You must tell us about any changes to your security before maturity or redemption, as this may affect whether AIL still applies.

The criteria for registration

Securities will be registered if both of these criteria are met:

- application form IR397 is completed, and
- the security relates to money lent on or after 1 August 1991.

Government stock qualifies for ALL, even if it was issued before this date.

By law we must notify you in writing of the registration of your securities within 20 working days after we receive the application. Registration is usually completed in a shorter time.

If we don't process the application within 20 working days, the securities are automatically registered.

Part 3 - Zero-rating ALL

ALL can apply at zero % on interest that is paid for debt securities (Bonds) that satisfy set requirements.

Criteria

To qualify for the zero rate on interest payments the security must:

- be denoted in NZ dollars
- be offered to the public in terms of the Securities Act 1978 (refer to section 3)
- not be issued as a private placement
- not be an asset-backed security
- be conducted through a registry and paying agent with a fixed establishment in New Zealand, and
- be listed on the stock exchange or satisfy a widely held test.

Widely held test

To meet the widely held test a security must:

- be held by 100 separate persons who the issuer could reasonably assume are not associated at the time the test applies, and
- have no person or group of associated persons holding a 10% or greater interest at the time of applying the test.

Part 4 - Paperwork and payments

Paying approved issuer levy (AIL)

You (or a person on your behalf such as a nominee company) can pay interest to non-residents at a zero rate of NRWT on the securities you register.

AIL is calculated at a rate of 2% of the value of the interest you've paid to your non-resident lender. For certain bonds this rate is reduced to zero %.

Due date

AIL must be paid to us with a completed *Approved issuer levy (IR67A)* form. How often you have to send it in depends on your annual AIL liability.

If the due date falls on a weekend or a New Zealand public holiday, the due date is the next working day.

AIL of \$500 or more each year

If you pay AIL of \$500 or more each year, the due date for payment is the 20th of the month following the month in which the interest was paid.

Example

Monthly payer

Each year, Lucy's Lovely Apartments Ltd is liable for AIL payments of more than \$500 on the interest credited to its customers' accounts. In February 2011 it has \$1,000 AIL to pay, March 2011 \$1,000 AIL to pay but no AIL for April 2011. It must pay the AIL to us as follows:

Month interest paid	Total AIL to pay	Total paid to us	Due date for payment and IR 67A
February 2011	\$1,000	\$1,000	21 March 2011 (20 March is a Sunday so the payment and return is due on the Monday)
March 2011	\$1,000	\$1,000	20 April 2011
April 2011	-	-	20 May 2011

AIL of less than \$500 each year

If you expect to pay less than \$500 AIL in any income year, you may complete returns and pay on a six-monthly basis.

We'll send you returns for the following periods:

- 1 April to 30 September - due for payment on 20 October
- 1 October to 31 March - due for payment on 20 April.

If you wish to complete returns and pay on a six-monthly basis, either choose this option when you notify us you have elected to be an approved issuer or, if you're already an approved issuer contact the Non-resident Centre - see page 1.

If your AIL payment accumulates to \$500 during the year, you must send a completed return and a payment by the 20th of the month after AIL reaches \$500. After that you must pay monthly for the rest of that year. Contact the Non-resident Centre (see page 1) to request monthly forms.

Example

Six-monthly payer

Luca's Investments Ltd pays less than \$500 AIL each year, so may pay the deductions to us by the two regular six-monthly payment dates.

Month interest paid	Total AIL to pay	Total paid to us	Due date for payment and IR 67A
June 2011	\$ 50	Nil	-
August 2011	\$ 50	Nil	-
September 2011	\$100	\$200	20 October 2011 (regular six-monthly payment date)
November 2011	\$100	Nil	-
February 2012	\$100	\$200	20 April 2012 (regular six-monthly payment date)

Example

Six-monthly payer with accumulated AIL over \$500

Nala's Investments Ltd estimated its annual AIL liability for the 2011 income year to be less than \$500. However, in December 2010 it reached the \$500 threshold. Nala's Investments Ltd must pay the AIL to us by the 20th of the month which follows the month when the accumulated AIL reached \$500. Nala's Investments Ltd must also pay monthly for the rest of the 2011 income year.

Month interest paid	Total AIL to pay	Total paid to us	Due date for payment and IR 67A
June 2010	\$ 50	Nil	-
August 2010	\$ 50	Nil	-
September 2010	\$100	\$200	20 October 2010 (regular six-monthly payment date)
December 2010	\$300	\$300	20 January 2011
January 2011	Nil	Nil	21 February 2011 (Nil IR67A required)
February 2011	Nil	Nil	21 March 2011 (Nil IR67A required)
March 2011	\$ 50	\$ 50	20 April 2011

Approved issuer levy (IR67A)

When you notify us you have elected to be an approved issuer we need you to tell us the months you'll pay interest to non-residents. This is so we can send you IR67A forms when you need them. If you are a six-monthly basis payer, we will send you IR67A forms for the periods ending 30 September and 31 March for the October and April due dates.

If you change the months in which you pay interest, let us know. We'll send you IR67A forms to suit your new payment dates.

If you're not sure which months you'll be paying interest to non-residents, you have two options:

- receive an IR67A form every month, or
- request one when you need it.

Choose one of these options when you register. To change your option, contact the Non-resident Centre - see page 1.

If you're due to make a payment but don't have an IR67A form, you can get one from www.ird.govt.nz Even if you don't receive your IR67A you must still pay AIL to us by the due date.

No AIL to pay

You must return each IR67A form, even if you have no AIL to pay for the period. This includes where all interest payments are zero-rated for AIL. If this happens, leave the amount boxes blank, sign it, and return it to us by the payment due date. If you don't do this we'll ask you to explain why you haven't completed a return or paid.

If zero-rate of AIL applies

You must return each IR67A form for the period during which you paid interest that qualifies for the zero-rate of AIL. You must complete the relevant boxes, sign and return it to us by the payment due date. If you don't do this **any zero-rated interest will be subject to AIL at 2%** where it would have normally been zero-rated.

Completing the IR67A

You can complete your returns through myIR secure online services at www.ird.govt.nz or we will send you an IR67A automatically about two weeks before your payment is due. It shows these preprinted details:

- your name and address
- your IRD number
- the period the IR67A covers
- the due date for payment.

If the preprinted name, address or IRD number on the form is incorrect, print the correct details on the pink part (Inland Revenue copy) of the form before sending it back.

If a tax agent deals with your AIL they must complete an *Existing client changes (IR793)* form to change any details.

Once you've completed the form, tear off the bottom (pink) part, and send it to us with your payment by the due date. Keep the top (white) part for your records. See the example IR67A opposite showing the preprinted details, and the information you need to fill in.

IR67A (Example)

Your details will be preprinted here

These are preprinted.

Inland Revenue
Te Tari Taake

Approved issuer levy

IR67A
April 2019

NALA'S INVESTMENTS LTD
PO BOX 9999
WELLINGTON

IRD number 1 ▶ 12-345-678
 Period ended 2 ▶ 30 SEPTEMBER 2010

All amounts in NZ dollars

Total interest paid 3 ▶ \$ 10 000.00
 Amount of interest zero rated 4 ▶ \$
 Box 3 minus Box 4 5 ▶ \$
 Approved Issuer Levy 6 ▶ \$ 200.00

• Please read our booklet *Approved issuer levy (IR395)* to help you fill in this form.
 • For enquiries, please contact the Non-resident Centre, Inland Revenue, Private Bag 1932, Dunedin 9054, or call 03 951 2020.

▲ Keep the top part for your records.
 ▼ Send the pink part to Inland Revenue.

This is the last day of the month in which the interest was paid.

Enter the amount of interest for which you're paying AIL.

Enter your AIL payment here.

Inland Revenue
Te Tari Taake

Approved issuer levy return

IR67A

NALA'S INVESTMENTS LTD
PO BOX 9999
WELLINGTON

IRD number 1 ▶ 12-345-678
 Period ended 2 ▶ 30 SEPTEMBER 2010

Total interest paid 3 ▶ \$ 10 000.00
 Amount of interest zero rated 4 ▶ \$
 Box 3 minus Box 4 5 ▶ \$
 Approved Issuer Levy 6 ▶ \$ 200.00

Declaration I declare the information given in this return is true and correct.
 Signature *Nala Puppy* 18/10/10
 Date

OFFICE USE ONLY
 Correspondence indicator

Contact phone number (02 687 4218

Enter a contact number, in case we have any questions.

Inland Revenue
Te Tari Taake

AIL845

Register for a myIR account to file your returns and make payments online

NALA'S INVESTMENTS LTD

IRD number 12-345-678
 Payment type
 Period end date 30 SEPTEMBER 2010
 Due date 20 OCTOBER 2010

Approved issuer levy
 Amount enclosed 7 ▶ \$ 200.00

These are preprinted.

The date your payment is due is preprinted here.

Enter your AIL payment amount here.

How to make payments

You can make payments:

- electronically
- by credit or debit card through our website at www.ird.govt.nz/makepayments

We recommend you pay electronically because it's the most accurate and reliable method. Most New Zealand banks have a "pay tax" option.

When making electronic payments, include:

- your IRD number
- an account type, and
- the period the payment relates to.

Go to www.ird.govt.nz/pay for full details of our payment options.

Late payment

Standard rate AIL

We may charge you interest if you don't make your tax payment by the due date. We'll also charge you a late payment penalty if you miss a payment, but if you have a good payment history we may contact you before we do this.

Otherwise an initial 1% late payment penalty will be added the day after the due date. We'll charge a further 4% penalty if there is still an amount of unpaid tax (including penalties) seven days after the due date.

Every month the amount owing remains unpaid after the due date we'll charge a further 1% incremental penalty.

Interest and late payment penalties are not charged on outstanding amounts of \$100 or less.

Zero rate AIL

If the return isn't received by the due date, any zero-rated interest will be subject to AIL at 2%.

The payment of this AIL will need to have been paid by the same due date for that return or penalties and interest will apply to the outstanding amount based on a 2% AIL payment due on the same date.

Example

Corporation Ltd pays interest on bonds of \$100,000 in June which qualify to be zero-rated if the return is completed by 20 July. The return is completed on 1 August which is late.

As the return is completed late the interest on bonds will be subject to the standard levy rate of 2%. This levy would need to be paid by the 20 July (the due date for any levy payable for June) to avoid late payment penalties and interest.

Arrangements

If you're unable to pay your tax by the due date, call us. We'll look at your payment options, which may include an instalment arrangement depending on your circumstances. Arrangements can be agreed on before or after the due date for payment. There are greater reductions in the penalties charged if the arrangement is made before the due date.

For more help

See our *Penalties and interest (IR240)* guide.

AIL overpaid

If you've overpaid AIL, write to our Non-resident Centre (see page 1) explaining the circumstances. We'll either refund the overpaid amount, or transfer it to another period or tax type, according to your instructions.

Ensure you tell us the period you overpaid, so we can correct your account.

Paying AIL instead of deducting NRWT

A decision to pay AIL instead of NRWT cannot be retrospective. There may be occasions when you've paid AIL on some interest, but should have deducted NRWT. If this happens, you need to let us know. AIL is paid on interest at the rate of 2%. As the NRWT rates are higher than the AIL rate, you'll have under-deducted tax.

You need to write to our Non-resident Centre, explaining what has happened. Tell us which period(s) you under-deducted, and how much NRWT you should have paid. We'll transfer the payment to your NRWT account, and you'll have to make an extra payment to cover the shortfall. You may also be liable for a late payment penalty and possibly a shortfall penalty.

For more information about shortfall penalties, see our *Penalties and interest (IR240)* guide.

Part 5 - Services you may need

0800 self-service numbers

This service is available to callers seven days a week except between 5am and 6am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order publications and taxpacks	0800 257 773
All other services	0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Need to speak to us?

Have your IRD number ready and call us on one of these numbers:

General tax, tax credits and refunds	0800 227 774
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue returns and payments	0800 377 771

Our contact centres are open 8am to 8pm Monday to Friday, and 9am to 1pm Saturday. We record all calls. Our self-service lines are open at all times and offer a range of automated options, especially if you're enrolled with voice ID.

For more information go to www.ird.govt.nz/contact-us/

Postal addresses

Payments

Inland Revenue
PO Box 39050
Wellington Mail Centre
Lower Hutt 5045

Returns

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

General correspondence

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

For a full list of addresses select the "post" icon at www.ird.govt.nz/contact-us and choose from the dropdown options.

Tax Information Bulletin (TIB)

The TIB is our monthly publication containing detailed technical information about all tax changes. Subscribe at www.ird.govt.nz/subscribe and we'll send you an email when we publish each issue.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties 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 give it to 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 (search keyword: privacy).

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it. For more information, go to www.ird.govt.nz (search keyword: complaints) or call us on 0800 274 138 between 8am and 5pm weekdays.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process. For more information, go to www.ird.govt.nz (search keyword: disputes).

