

# Annual Non-Resident Individual Questionnaire

1 April 2022 to 31 March 2023

Client Name: \_\_\_\_\_

Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Postal Address: \_\_\_\_\_

Country of Residence: \_\_\_\_\_

Tax Identification  
Number in your country: \_\_\_\_\_

You can return your completed form using one of the following methods:

1. Email to [tori@ilumin.co.nz](mailto:tori@ilumin.co.nz)
2. Mail to:  
Tori McGuckin  
C/- ilumin Limited  
PO Box 2648  
Wellington 6140
3. Courier or drop off to our office: Level 4, ilumin House, 186 Willis Street, Wellington 6011

Please remember to include all documents as email attachments **and** attach the signed Terms of Engagement from our website.

If you need help completing this questionnaire, please contact us on (04) 385 3343.

Please complete this questionnaire if **we prepare your personal tax return** and you are **you do NOT reside in New Zealand** (includes those who arrived or departed New Zealand during the year).

If you are a sole trader and/or own rental properties / are in a partnership / are a contractor, please also complete a Business questionnaire.

## ilumin Limited

Level 4, ilumin House, 186 Willis Street, Wellington 6011  
P O Box 2648, Wellington 6140

Telephone: (04) 385 3343  
Email: [tori@ilumin.co.nz](mailto:tori@ilumin.co.nz)  
Website: [www.ilumin.co.nz](http://www.ilumin.co.nz)

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# **ilumin Limited**

## ANNUAL NON-RESIDENT INDIVIDUAL QUESTIONNAIRE

Please complete the checklist below to determine which parts of the questionnaire you need to complete.

Only complete the section of the questionnaire if you answer 'yes' to the relevant question.

	YES	NO	If Yes complete
1. Did you leave New Zealand permanently during the year or visit / return to New Zealand during the year?	<input type="radio"/>	<input type="radio"/>	A
2. Do you receive New Zealand interest, dividend income or portfolio investment income?	<input type="radio"/>	<input type="radio"/>	B
3. Did you purchase or sell New Zealand property during the year?	<input type="radio"/>	<input type="radio"/>	C
4. Did you receive rental income from a property in New Zealand?	<input type="radio"/>	<input type="radio"/>	D
5. Did you receive a salary / wage and/or withholding tax from New Zealand?	<input type="radio"/>	<input type="radio"/>	E
6. Are you a shareholder in a New Zealand Company that ilumin does not act for, and if so, do you derive an income from it?	<input type="radio"/>	<input type="radio"/>	F
7. Are you a shareholder in a New Zealand Look Through Company (LTC) that ilumin does not act for?	<input type="radio"/>	<input type="radio"/>	G
8. Are you a partner of a New Zealand Partnership that ilumin does not act for, and if so, did you derive a share of income / share of losses?	<input type="radio"/>	<input type="radio"/>	H
9. Did you receive New Zealand income of any other nature not listed above, for example royalties, commission, contract income, tips, gratuities etc.?	<input type="radio"/>	<input type="radio"/>	I
10. Did you have income protection insurance in New Zealand?	<input type="radio"/>	<input type="radio"/>	J
11. Do you have a student loan in New Zealand?	<input type="radio"/>	<input type="radio"/>	K
12. Do you have any other information you would like to make us aware of?	<input type="radio"/>	<input type="radio"/>	L

**A Leaving New Zealand** **Yes** **No**

Did you depart from or arrive/return to New Zealand permanently during the year?

If so, what was your date of departure?

If so, what was your date of arrival?

Did you visit New Zealand during the last 24 months?

If **yes**, please provide the arrival and departure dates of each visit (this test is on a rolling 12-month basis, not tax year, and may affect your residency status).

Date arrived in NZ	Date left NZ	Date arrived in NZ	Date left NZ
1.		3.	
2.		4.	

**Yes** **No**

Have you been a New Zealand tax resident within the last 10 years?

(If **no**, you may be eligible for certain exemptions).

If you earned overseas income after you left or after you arrived in New Zealand during the year, please provide the following: **Attached** **N/A**

- Overseas interest statements
- Overseas dividend statements
- Overseas rental income and expenses

**B NZ Interest, Dividend and Portfolio Investment Income**

Please provide the following: **Attached** **N/A**

- Statement of any New Zealand interest income received during the year
- Statement of any New Zealand dividends received during the year
- Details of any Portfolio Investment Income (including the year-end tax report)

**C Purchase and Sale of New Zealand Property (includes for Brightline & interest limitation rules)**

**Attached** **N/A**

Please provide a copy of the sale and purchase agreement and solicitor statements.

If you purchased a property, what year was it build? \_\_\_\_\_

**D Income from Rental Properties**

Address of the property:

Please provide the following:

- Bank statements for the full year (if a separate rental bank account is kept)
- Loan statements for the **full year**
- Property manager statements for the full year and year end rental summary statements

**Attached**

**N/A**

Please provide details of the following (if not clearly noted in bank and/or property manager statements):

Rental income

\$

Rates

\$

Insurance

\$

Interest

\$

Repairs and maintenance

*(Please provide copies of invoices for repairs and maintenance of \$1000 or more)*

\$

Body corporate fees

\$

Legal fees

\$

General expenses

\$

Travel expenses

*(You can only claim travel directly related to visiting your rental property)*

\$

Did you purchase any fixed assets?

**Yes**

**No**

If **yes**, please complete the following section and attach copies of invoices

Date purchased	Description of Asset	Amount	Invoice attached	
			Yes	No
		\$	Yes	No
		\$	Yes	No
		\$	Yes	No
		\$	Yes	No
		\$	Yes	No

The New Zealand Government introduced new interest limitation rules on residential properties. These came into effect on 01/10/2021 and impacts the 2022-2026 tax years. Interest deductions will progressively reduce over this period. This may have a material impact on your future tax liabilities.

Select yes here if you would like to know how this will impact you specifically

**Yes**

**No**

<b>E</b>	<b>Salary and Wages / Withholding Income</b>	<b>Yes</b>	<b>No</b>
	Did you receive New Zealand salary or wages during the year? <i>(We will receive a summary of these earnings from Inland Revenue)</i>	<input type="radio"/>	<input type="radio"/>
	Did you receive New Zealand income from which withholding tax was deducted? <i>(We will receive a summary of these earnings from Inland Revenue)</i>	<input type="radio"/>	<input type="radio"/>
	Please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Details of any expenses relating to your withholding income	<input type="radio"/>	<input type="radio"/>
<b>F</b>	<b>Shareholding in a New Zealand Company (that ilumin does not act for)</b>		
	Please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Details of shareholder/director remuneration for which PAYE/Withholding Tax was not deducted	<input type="radio"/>	<input type="radio"/>
<b>G</b>	<b>Shareholding in a New Zealand Look Through Company LTC (that ilumin does not act for)</b>		
	Please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Details of all profit and loss allocations received	<input type="radio"/>	<input type="radio"/>
<b>H</b>	<b>New Zealand Partnership Income (from a Partnership that ilumin does not act for)</b>		
	Please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Details of your share of income, share of losses	<input type="radio"/>	<input type="radio"/>
<b>I</b>	<b>New Zealand Income of any other nature</b>		
	For each income item please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Amount received	<input type="radio"/>	<input type="radio"/>
	- Type of income	<input type="radio"/>	<input type="radio"/>
	- From whom it was received	<input type="radio"/>	<input type="radio"/>
<b>J</b>	<b>Income Protection Insurance</b>		
	Please provide the following:	<b>Attached</b>	<b>N/A</b>
	- Letter from your insurance provider that notes the tax-deductible premiums paid for the year	<input type="radio"/>	<input type="radio"/>
<b>K</b>	<b>Student Loan</b>		
	Have you been granted a repayment holiday?	<b>Yes</b>	<b>No</b>
	If <b>yes</b> , please note the finish date of the repayment holiday:		

**L Any Other Information**

Please add anything else you would like to make us aware of:

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Thank you.

Your time and effort in completing this form is much appreciated by the team at ilumin.