

NZ Tax Residency Questionnaire – 31 March 2026

Ensure this questionnaire is completed and included with your records

Client Name	
Balance Date	

<p>Is New Zealand your permanent place of abode?</p> <p>Is there a dwelling in NZ you could live in on an enduring rather than temporary basis?</p> <p>If yes: is the dwelling your permanent place of abode?</p> <p>Consider whether it is the place you usually live, or a place you can live when required, in a locality with which you have a durable connection and that is a current focal point of your living, taking into account the following:</p> <ul style="list-style-type: none"> • Whether your presences in NZ / absences from NZ have been for continuous or interrupted periods; • The length of your presences in or absences from NZ; • Your overall connections with NZ and with the dwelling, including: <ul style="list-style-type: none"> ○ The nature and use of the dwelling and your connection with it (consider ownership, past use and intended future use); ○ Your intention as to your future presence in / absence from NZ. Also consider what has occurred if it is different to what was intended; ○ The strength of your family and social ties in NZ (location of family and friends, other social ties such as memberships of clubs etc). ○ Any employment or business interests or ties you have in NZ; ○ Any economic ties you have to NZ; ○ Any personal property you have in NZ. <p>Are you absent from NZ in the service of the Government of NZ?</p> <p>Have you been in NZ for more than 183 days in total in any 12-month period?</p> <p>The 183 days do not have to be consecutive, and a part-day is counted as a whole day and each of the days of arrival and departure are included as a whole day regardless of the times of arrival and departure</p> <p>If you had more than one period in New Zealand in the last 12 months please provide dates of departure and arrival:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Date of Arrival in NZ</th> <th style="width: 20%; text-align: center;">Date of Departure from NZ</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p>Are you employed under the recognised seasonal employer policy published by the Department of Labour?</p> <p>Do you have family in New Zealand or other connections</p> <p>Details of family in or connections:</p> <p>_____</p> <p>_____</p> <p>Do you have employment, business, trade or professional ties with New Zealand?</p> <p>Details of employment; business; trade or professional ties:</p> <p>_____</p> <p>_____</p>		Date of Arrival in NZ	Date of Departure from NZ		_____	_____		_____	_____		_____	_____	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
	Date of Arrival in NZ	Date of Departure from NZ											
	_____	_____											
	_____	_____											
	_____	_____											

Do you have property, (e.g. land, furniture or a vehicle) in New Zealand?

Details of property:

Yes No

Have you been out of NZ for more than 325 days in total in a 12-month period?

Yes No

If so, when did you leave New Zealand? _____

Do you intend to return?

Yes No

Have you been in NZ for more than 183 days since the last time you were out of NZ for more than 325 days in total in a 12-month period?

Yes No