

New Zealand Tax Residency Questionnaire 2026

Please complete and return with your Individual Questionnaire.

Client Name:		Balance Date:	
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Is New Zealand your permanent place of abode?	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
Is there a dwelling in New Zealand you could live in on an enduring rather than temporary basis?	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
<p>If yes: is the dwelling your permanent place of abode?</p> <p><i>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:</i></p> <ul style="list-style-type: none"> • Whether your presences in New Zealand / absences from New Zealand have been for continuous or interrupted periods; • The length of your presences in or absences from New Zealand; • Your overall connections with New Zealand 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 New Zealand. Also consider what has occurred if it is different to what was intended; - The strength of your family and social ties in New Zealand (location of family and friends, other social ties such as memberships of clubs etc). - Any employment or business interests or ties you have in New Zealand; - Any economic ties you have to New Zealand; - Any personal property you have in New Zealand. 	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
Are you absent from New Zealand in the service of the Government of New Zealand?	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
<p>Have you been in New Zealand for more than 183 days in total in any 12-month period?</p> <p><i>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.</i></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> <p>Date of arrival in New Zealand: _____ Date of departure from New Zealand: _____</p> <p>_____</p> <p>_____</p> <p>_____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
Are you employed under the recognised seasonal employer policy published by the Department of Labour?	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)
<p>Do you have family in New Zealand or other connections?</p> <p>Details of family in or connections:</p> <p>_____</p> <p>_____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)

<p>Do you have employment, business, trade or professional ties with New Zealand?</p> <p>Details of employment; business; trade or professional ties:</p> <hr/> <hr/>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)</p>
<p>Do you have property, (e.g. land, furniture or a vehicle) in New Zealand?</p> <p>Details of property:</p> <hr/> <hr/>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)</p>
<p>Have you been out of New Zealand for more than 325 days in total in a 12-month period?</p> <p>If so, when did you leave New Zealand? _____</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)</p>
<p>Do you intend to return?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)</p>
<p>Have you been in New Zealand for more than 183 days since the last time you were out of New Zealand for more than 325 days in total in a 12-month period?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)</p>