

Making Payments to the IRD

Electronic Payments

Electronic payments can be made using the following methods:

Credit or Debit Card

You can make payments online using a Visa or MasterCard credit or debit card. Please note that a convenience fee of 1.42% per transaction will be charged by Westpac New Zealand Ltd for this service. However, payments made from overseas for student loans and liable parent child support are exempt from this surcharge. To complete a transaction using this method, go to the IRD website and select "Make a payment". Click on 'Debit or credit card' (you will be redirected to a new page) and follow the instructions given. Please ensure that the correct account type is used to ensure that the payments are processed correctly, see appendix one for a list of account types.

Direct Credit

Direct credits are one-off payments where you authorise your bank to make a payment from your bank account to Inland Revenue's account. It is recommended that you use the "pay tax" function which is provided by most major New Zealand banks. Using this function ensures that sufficient payment reference details are included with your payment (see appendix two for instructions for each major NZ bank). To ensure payments are processed properly the correct account type needs to be entered, see appendix one.

Internet Banking

Use the following information to set up payments, or refer to Appendix Two for a description of how internet banking can be applied for the major trading banks:

Name of Bank: Westpac

Account Name: Inland Revenue

Account Number: 03 0049 0001100 27

Particulars: IRD number

Payee Code: Account type (see appendix one) & period (e.g. 31032015)

Reference: Nothing required

Examples of bank payment fields

Particulars 1 2 1 2 1 2 1 2 1

Payee code A R R

Reference

Note: You do not need to fill in the period end date for ARR, KSS or NCP.

If you have an 8-digit IRD number put a zero in front of the number.

Particulars 0 1 2 1 2 1 2 1 2

Payee code I N C 3 1 0 3 2 0 1 0

Reference

Automatic Payment

Automatic payments are payments which occur on a fixed frequency (e.g. fortnightly) and are of fixed amounts. To make an automatic payment you will need to complete 'Automatic payment authority form' (IR586) for all tax types, including child support. This method most suits people who are required to pay off an outstanding tax balance.

Paying at Westpac

Payments to the IRD can be made using cash, cheques or EFTPOS at any Westpac branch in New Zealand. When making a payment ensure that you take along your preprinted payment slip (see below for more information) as this has all of the required information for payment processing. Returns and correspondence can also be accepted with your payment if required.

Preprinted payment slips have your payment details already printed on them, so remember to check that these details are correct and to enter the payment amount in the box provided. Some returns, such as GST returns, may already have a payment slip attached. Please leave this attached to the return. If you do not have a payment slip either ring the IRD on 0800 257 773 and ask for a statement which will have a tear-off payment slip at the bottom, or if you cannot get one in time include your or your business' name and address, the relevant IRD number, the account type you are paying (see appendix one), the period the payment relates to, and the amount with your payment.

Postal Payments

When paying via the post send a cheque (never cash) along with your payment slip to the address provided below. Please send the payment well before due date as the IRD needs to receive the cheque on or before the due date, otherwise it will be considered late and you may incur late penalty charges and/or interest.

Inland Revenue

PO Box 39050

Wellington Mail Centre

Lower Hutt 5045

Appendix One

Account	Account description	Account type
Approved issuer levy	Payments for approved issuer levy - a payment calculated at the rate of 2% of the value of the interest on a registered security to a non-resident lender. Use the <i>Approved issuer levy return (IR67A)</i> .	AIL
Child support - receiving carer	Payments by receiving carers who have been overpaid and are repaying child support.	CPR
Child support - employer deduction	Payments for the total amount of child support deducted from employees/contractors. For more than one deduction, e.g., PAYE and child support, use DED. Record deductions on the <i>Employer deductions (IR345)</i> form.	CSE
Child support - liable parent	Payments by liable parents who are financially supporting their children by paying child support.	NCP
Employer combined deductions	Payments with a combination of these tax types. Record on the <i>Employer deductions (IR345)</i> form.	DED
ESCT (employer superannuation contribution tax)	Payments of employer superannuation paid on behalf of employees/contractors. For more than one employer deduction, eg PAYE and ESCT deductions (formerly SSCWT) use DED. Record deductions on the <i>Employer deductions (IR345)</i> form.	SSC
FBT (fringe benefit tax) - annual return	Payments for fringe benefit tax for filers of the <i>Fringe benefit tax annual return (IR422)</i> for the year ended 31 March.	FBA
FBT (fringe benefit tax) - income year return	Payments for fringe benefit tax for filers of the <i>Fringe benefit tax income year return (IR421)</i> (for companies with shareholder-employees).	FBI
FBT (fringe benefit tax) - quarterly return	Payments by employers who must file a <i>Fringe benefit tax quarterly return (IR420)</i> every quarter, or who choose to file quarterly.	FBT
Foreign dividend - annual return	For companies that have elected to keep a (FDP) foreign dividend payment account. Use the <i>Foreign dividend payment account (FDP) return (IR4D)</i> .	WPE
Foreign dividend - quarterly return	For companies receiving dividends from foreign companies. Use the <i>Foreign dividend payment (FDP) return (IR4F)</i> .	WPN
Gaming machine duty	Payments for gaming machine duty. Use the <i>Gaming machine duty return (IR680)</i> .	GMD
GST (goods and services tax) - GST101 returns	Payments for GST. Use the <i>Goods and services tax (GST) return (GST101A)</i> .	GST

GST and provisional tax - GST103 returns	Payments for filers of the <i>Goods and services tax (GST) and provisional tax return (GST103)</i> . Filers of the GST101 return should use the GST code.	GAP
Imputation credit account	Payments for companies who pay imputation credits. Use the <i>Annual imputation return (IR4J)</i> .	ICA
Income tax (including provisional tax)	Payments for income tax and provisional tax.	INC
Intermediary employee deductions	For intermediaries (payroll providers) paying employee deductions.	IED
KiwiSaver employee deductions	Payments for total KiwiSaver contributions deducted from employees' salary and wages. For more than one deduction, eg, PAYE and KiwiSaver, use DED. Record deductions on the <i>Employer deductions (IR345)</i> form.	KSE
KiwiSaver employer contributions	Payments for total KiwiSaver deductions contributed on behalf of employees (net of any ESCT). For more than one employer deduction, eg, PAYE and KiwiSaver, use DED. Record on the <i>Employer deductions (IR345)</i> form.	KSR
KiwiSaver voluntary contributions	Contributions from self-employed people and voluntary contributions to KiwiSaver accounts by employees.	KSS
Māori authority credit account	Payments of Māori authority credits. The annual MAC return is IR8J.	MAC
NRWT (non-resident withholding tax)	Payments of non-resident withholding tax, ie dividends, interest and royalties a New Zealand resident pays to a non-resident. Use the <i>NRWT (Non-resident withholding tax) (IR67P)</i> form.	NRT
PAYE (pay as you earn)	Payments of the total amount of PAYE deducted from employees/contractors. For more than one employer deduction, eg, PAYE and student loan, use DED. Record the deductions on the <i>Employer deductions (IR345)</i> form.	PAY
Portfolio investment entities	For filing a <i>Portfolio investment entity (PIE) periodic return (IR852)</i> .	PIE
Qualifying company election tax	Payments of qualifying QCET. Use the <i>Qualifying company tax (QCET) (IR4P)</i> form.	QCT
RWT (resident withholding tax) on dividends	Payments for RWT on dividends. Use the <i>Resident withholding tax (IR4K)</i> form.	DWT
RWT (resident withholding tax) on interest	Payments for RWT when deducted from interest. Use the <i>Resident withholding tax (RWT) on interest (IR15P)</i> form. At the end of the year use the <i>Resident withholding tax (RWT) on interest reconciliation statement (IR15S)</i> .	IPS

RWT (resident withholding tax) on specified dividends	Payments of RWT on specified dividends and Māori authority distributions. Use the <i>Resident withholding tax on specified dividends/Māori authority distributions (IR17P)</i> form.	RWT
Student loan - employer deductions	Student loan repayments that have been deducted from employees or contractors. For more than one employer deduction, eg PAYE and student loan, use DED. Record the deductions on the <i>Employer deductions (IR345)</i> form.	SLE
Student loan interim or voluntary repayments	Repayments to a student loan.	SLS
Tax credit over payments	For repaying an overpaid tax credit payment.	REB
Tax under instalment arrangement	Payments under prior approved arrangement with us.	ARR
Working for families tax credits	Payments include family tax credit, in-work tax credit, minimum family tax credit and parental tax credit.	FAM

Appendix Two

ANZ

1. Log into ANZ internet banking
2. Navigate to **Pay & transfer > Pay tax**
3. Choose the account to make the payment from
4. Select the **tax type** (see appendix one)
5. Enter the following information: IRD/GST number, payment amount, date for payment to process, details to appear on your statement (e.g. tax type and period it relates to)
6. Click **continue**
7. Confirm the details and click **Confirm & pay**

Westpac

1. Log into your Westpac internet banking
2. From the payments screen, click **Make a payment**
3. Enter payment details such as payee (IRD is already saved as a payee), amount and date the payment is to be processed
4. Choose the correct tax type to fill in the details box, the IRD number tax is to be paid for, and the period end and year to which the tax payment applies.
5. Click **Continue**

BNZ

1. Log into your BNZ internet banking
2. From the main screen, drag the account you'd like to pay from into **Someone new**
3. In the payment popup click the drop down arrow in the **TO** box and scroll down to choose the tax type (appendix one)
4. Add the amount, select the payment date and add reference info (particulars = tax type and reference = period it applies to). Make sure that the IRD number for the tax payment is also included.
5. Click **Pay Now** and then **Confirm**

ASB

1. Log into your ASB internet banking
2. Click **Payments > IRD Payment**
3. Select the correct tax type (appendix one) from the drop down box and click **Next**
4. Complete the fields with a red asterisk (IRD/GST number, date, period end, the account the payment is to be made from, payment amount, particulars for the bank statement) and click **Next**
5. Review the details to confirm that they are correct and click **Yes**

Kiwibank

1. Log into your Kiwibank internet banking
2. Click **Pay & Transfer > Pay Tax**
3. Enter the following details: IRD/GST number (without the dashes), tax type, tax period end date, payment details (account the payment is to be made from and the dollar value), date

and frequency which should be set on 'one off payment', statement details (particulars = IRD PAYE/GST/INCOME TAX - whichever is applicable, reference = period it applies to)

4. Click **Next Page**
5. Check the transaction summary before finally clicking **Make Payment**