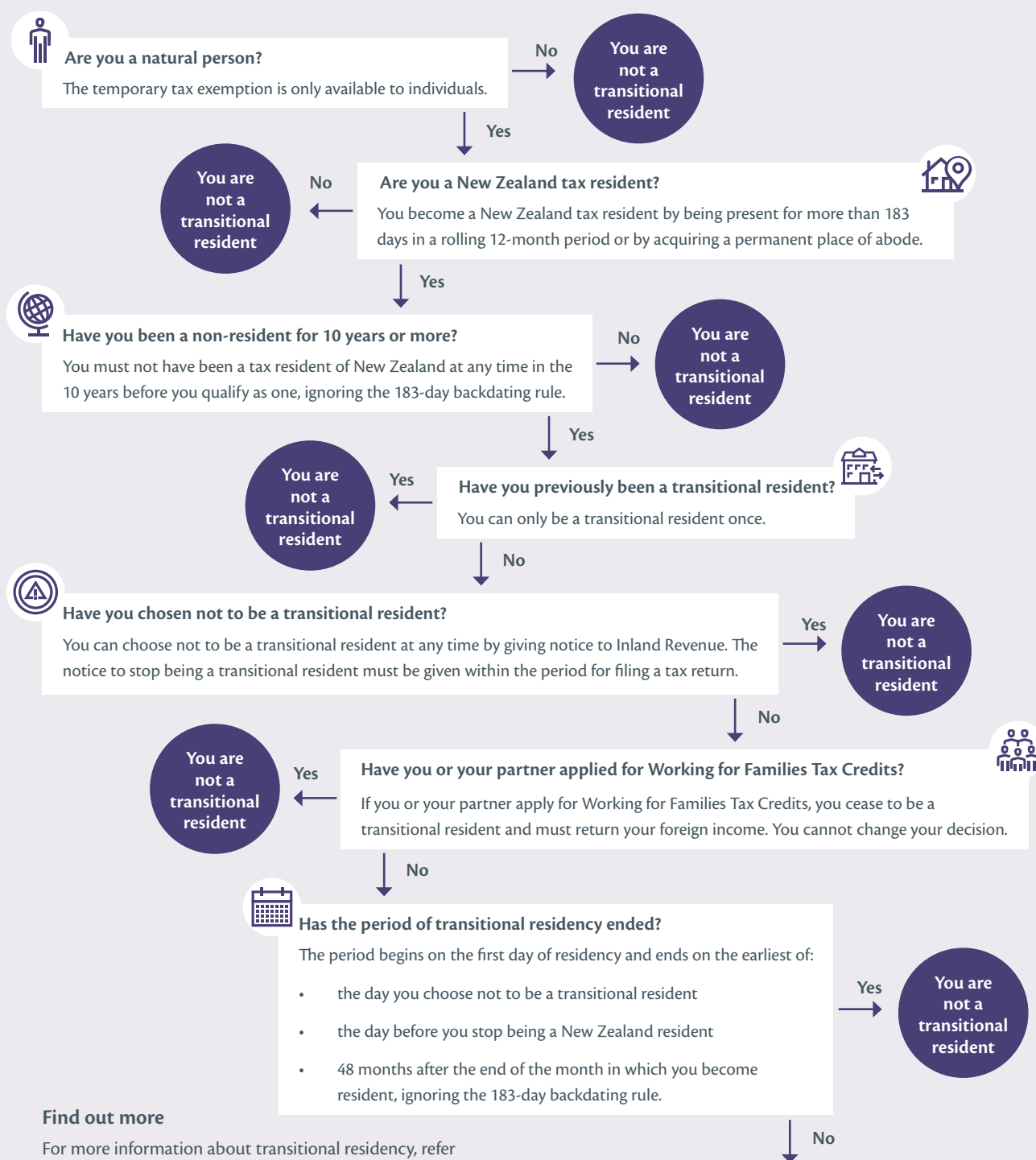


Transitional residency flowchart for individual New Zealand tax residents

This flowchart will help you determine whether you qualify as a transitional resident for income tax purposes. If you do, you may be eligible for a temporary exemption on most, but not all, types of foreign income for at least 4 years. Foreign employment income and

income from the supply of services are not exempt. You'll generally pay tax on income with a source in New Zealand.

If you're a New Zealand tax resident who is not a transitional resident, you'll generally pay tax on your worldwide income.



Find out more

For more information about transitional residency, refer to www.ird.govt.nz/roles/nz-tax-residents/exemption, IR1247 Foreign Income Guide or IS 16/03 Tax residence.

You are a transitional resident