

This registration form is to be completed by resident foreign trustees as defined in the Tax Administration Act 1994.

Please read the notes on the back before completing this form. Remember to sign the declaration.

You will also need to complete and attach a *Foreign trust connected person schedule (IR607A)* and a *Foreign trust settlements and distributions schedule (IR900A)*.

1. Full name of foreign trust

2. Trustee contact details

2a. Full name of resident foreign trustee

2b. Address of resident foreign trustee

Street address

Suburb or RD

Town or city

Postcode

2c. Contact phone and email address

 ()

Phone

Email

3. Have you, as trustee, made payment to Inland Revenue for the registration of this trust?

Yes No

(See 'Fees and how to pay' on the back of this form).

Date paid or credited

		2	0
Day	Month	Year	

3a. Please provide the following details for your payment:

Particulars:

Print first 12 characters from 2a above.

Code:

Frgn Trust

Reference:

Reg

3b. Are all of the resident foreign trustees natural persons and not in the business of providing trustee services?

Yes - You will not be required to pay a registration fee
 No - You must pay the registration fee

4. Have you attached a copy of the trust deed with this registration form?

Yes No - Please attach

5. Have you attached your completed *Foreign trust connected person schedule (IR607A)* and a *Foreign trust settlements and distributions schedule (IR900A)*?

Yes No - Please complete the *Foreign trust connected person schedule (IR607A)* and a *Foreign trust settlements and distributions schedule (IR900A)*

6. Declaration

Full name

Designation or title

I declare that the information given on this form is true and correct.

Signature

Date

RESET FORM

Notes

This registration form is to be completed by a resident foreign trustee as defined in the Tax Administration Act 1994 who is the contact trustee for the foreign trust.

Definitions

Resident foreign trustee

A "resident foreign trustee" is a person who:

- either alone or jointly with another person, acts as trustee of a foreign trust, and
- is resident in New Zealand within the meaning of the Income Tax Act 2007.

A resident foreign trustee can be an individual or a corporate body and includes a trustee of a foreign trust that is registered as a charitable entity under the Charities Act 2005.

Purpose

Use this form to register a foreign trust. You must provide the name and contact details of everyone who is associated with the trust. This information is collected on the *Foreign trust connected person schedule (IR607A)*. Please complete one registration form per trust. If the trust has multiple resident foreign trustees use Q2 of this form to show which trustee is the contact trustee for the purposes of the Tax Administration Act 1994.

Legislation requires that each foreign trust must also provide details of any settlements into the trust. This information is collected on the *Foreign trust settlements and distributions schedule (IR900A)*.

Fees and how to pay

NZ foreign trust registration fees are to be paid into Inland Revenue's departmental account with Westpac - 03 0049 0001100-00 via bill payment method.

The fee for registration is NZ \$270.

For the payment, the Particulars, Code and Reference fields are to be filled out as follows:

Particulars (up to 12 characters) – the name of the resident foreign trustee

Code – 'Frjn Trust'

Reference – 'Reg' (for registration)

Foreign trustees should make a single payment if they are administering multiple trusts. If sending multiple forms please include a schedule of the forms including the name of the foreign trust.

If you have not made a payment please confirm at Q3b that all foreign trustees are natural persons and not in the business of providing trustee services.

Changes

When you become aware of any changes to the information previously disclosed, you need to complete a new *Foreign trust connected person schedule (IR607A)* and/or a *Foreign trust settlements and distributions schedule (IR900A)* and send it to us within 30 days.

Attachments

Any amending or supplementing documents and any functional equivalents are also to be sent in with the trust deed.

Send

Once completed post the form to us at the following address:

International Revenue Strategy
Inland Revenue
PO Box 2198
Wellington 6140

Or e-mail to: NZForeignTrusts@ird.govt.nz

More information

For more information you can:

- email any questions to NZForeignTrusts@ird.govt.nz
- visit www.ird.govt.nz