Inland Revenue
Te Tari Taake

Non-active trust declaration

IR633
March 2019

Tax Administration Act 1994

- **To be completed by a trust which doesn't want to file an income tax return, because it is a non-active complying trust. The trust will need to advise if it becomes active again.**
- **Ensure you read the notes below before you fill in this form.**
- **You will need to have ceased your GST registration before we can action this request.**
- **You can complete this declaration in myIR.**

Trust name

Postal address

IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Balance date
Day Month Year

The trust has been non-active from the _____ tax year.

The trust has met all the following conditions:

1. It hasn't derived or been deemed to have derived any gross income from any source.
2. It has no deductions.
3. It has not been party to, or perpetuated, or continued with, any transactions with assets of the trust that give rise to any of the following during the tax year:
   (a) income or deemed income in any person's hand
   (b) fringe benefits to any employee or former employee

If the trust has made a declaration and stops meeting any of the above conditions at any time, the trustee(s) must tell us that it is no longer a non-active trust and start filing annual income tax returns. If the trust needs to request to be active again, either phone us, send a secure email via myIR or advise us in writing.

Name of authorised person

Designation or title

Email address

Phone number ( )

Signature

Date
Day Month Year

Send this declaration to:
Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

Notes

Factors not considered when establishing non-active criteria

When deciding whether a trust is "non-active" the following shouldn't be considered:

- bank charges or other minimal administration costs that total $200 or less in the tax year
- reasonable fees paid to professional trustees to administer the trust
- interest earned on any trust assets in any bank account during the tax year that totals $200 or less
- insurance, rates, and other expenditure incidental to the dwelling owned by the trust and incurred by the beneficiaries of the trust.

Ending non-active status

To assist in the future if the trust becomes active again, you may wish to record the following information when you make this declaration:

- losses available
- contact details of the trustees, settlors, and beneficiaries of the trust.

If the trust stops meeting any of the non-active conditions after it has made a declaration, it must tell us it is no longer a non-active trust.

Request for returns

A non-active trust must still file income tax returns if we ask for them.