

Use this form if you're a contractor receiving schedular payments.

If you're receiving salary or wages as an employee, you'll need to use the *Tax code declaration (IR330)* form.

**If you receive schedular payments you will receive an invoice for your ACC levies directly from ACC.**

## Once completed:

**Contractor** Give this form to the person paying you.

**Payer** Don't send this form to Inland Revenue. You must keep this completed IR330C with your business records for seven years following the last schedular payment you make to the person or entity.

## 1. Your details

Full Name

IRD number

(8 digit numbers start in the second box.        )

If you don't have:

- your IRD number you can find it in myIR or on letters or statements from us.
- an IRD number go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: IRD number) to find out how to apply for one.

## 2. Your tax rate

You must complete a separate *Tax rate notification for contractors (IR330C)* for each source of contracting income.

Refer to the flowchart on page 2 and enter your tax rate to one decimal point here.

 %

Refer to the table on page 3 and enter your schedular payment activity number here.

Your tax code will always be:

WT

## 3. Declaration

Name

Designation or title  
(if applicable)

For example, director, partner, executive office holder, manager, duly authorised person

Signature

 2 0  
Day Month Year

Give this completed form to your payer. If you don't complete sections 1 and 3 your payer must deduct tax from your pay at the non-notification rate of 45%, except for non-resident contractor companies where it's 20%.

## Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

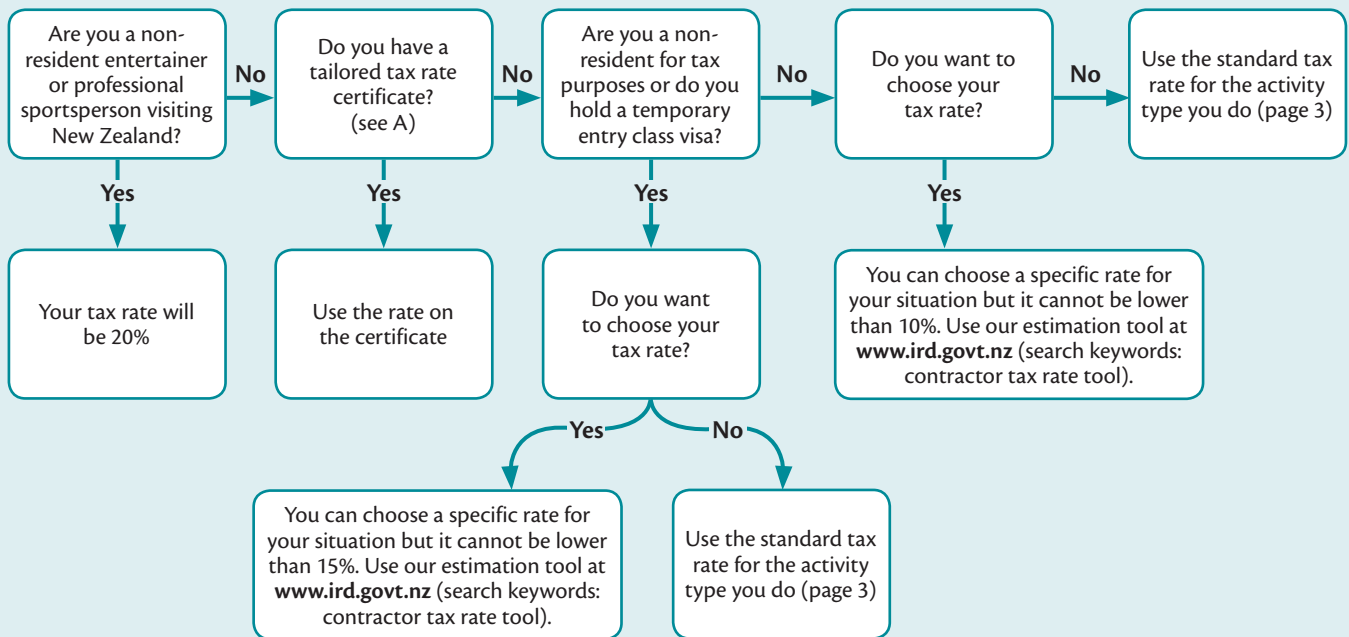
- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Contact us on 0800 377 774 for more information. For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: privacy).

Schedular payments are payments made to people who are not employees but are contractors. This includes independent contractors, labour-only contractors and self-employed contractors. You're receiving schedular payments if you're not an employee and the type of work you're receiving a payment for is an activity listed on page 3.

If you aren't ordinarily required to have tax deducted from payments you receive you can choose to have tax deducted. This will be treated as schedular payments, if the person paying you agrees. You will need to get their agreement in writing.

### Use the flow chart below to work out what tax rate to use



**A** If you have a tailored tax rate (TTR) enter this on page 1 and show your original TTR certificate to your payer.

A TTR is a tax rate worked out to suit your individual circumstances. You may want a TTR if the minimum tax rate that applies to you will result in you paying too much tax. For example, if you have business expenses that will lower the amount of tax you need to pay on your income. You can apply for a tailored tax rate in myIR or by completing a *Tailored tax code application (IR23BS)* form. Go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: IR23BS).

If you're a non-resident contractor the application process is different. For more information go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: NRCT special rate).

**B** If you don't want tax deducted from your schedular payments, you may be able to apply for a certificate of exemption (COE) in myIR or by completing the *Request for PAYE exemption on schedular payments (IR332)* form on our website.

**If you're a resident contractor paid by a labour hire business under a labour hire arrangement you cannot use a COE for these payments. You may be able to apply for a 0% tailored tax rate instead. You can complete an IR23BS in myIR.**

For more information about COEs go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: schedular coe).

### Non-residents

You can apply for a non-resident contractor certificate of exemption in myIR using the tailored tax code application. Send a secure mail with your enquiries about non-resident contractors in myIR or contact us:

**Phone:** 64 4 890 3056

**Fax:** 64 4 890 4502

Additionally, the following may be entitled to an exemption from tax:

- non-resident entertainers taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- non-resident sports people officially representing an overseas national sports body.

Send a secure mail with your enquiries in myIR or contact us:

**Phone:** 64 9 984 4329

**Fax:** 64 9 984 3081

## Schedular payment tax rates

If you are receiving payment for any of the types of work listed below, enter the activity number in the box at section 2 on page 1. The description below may not include all activities. For a more detailed description see schedule 4 of the Income Tax Act 2007. You'll generally be required to complete an income tax return at the end of the tax year.

Activity number	Activity description	Standard tax rate – %	No-notification rate – %
1	ACC personal service rehabilitation payments (attendant care, home help, childcare, attendant care services related to training for independence and attendant care services related to transport for independence) paid under the Injury Prevention and Rehabilitation Compensation Act 2001	10.5	45
2	Agricultural contracts for maintenance, development, or other work on farming or agricultural land (not to be used where CAE code applies)	15	45
3	Agricultural, horticultural or viticultural contracts by any type of contractor (individual, partnership, trust or company) for work or services rendered under contract or arrangement for the supply of labour, or substantially for the supply of labour on land in connection with fruit crops, orchards, vegetables or vineyards	15	45
4	Apprentice jockeys or drivers	15	45
5	Cleaning office, business, institution, or other premises (except residential) or cleaning or laundering plant, vehicle, furniture etc	20	45
6	Commissions to insurance agents and sub-agents and salespeople	20	45
7	Company directors' (fees)	33	45
8	Contracts wholly or substantially for labour only in the building industry	20	45
9	Demonstrating goods or appliances	25	45
10	Entertainers (New Zealand resident only) such as lecturers, presenters, participants in sporting events, and radio, television, stage and film performers	20	45
11	Examiners (fees payable)	33	45
12	Fishing boat work for profit-share (supply of labour only)	20	45
13	Forestry or bush work of all kinds, or flax planting or cutting	15	45
14	Freelance contributions to newspapers, journals (eg, articles, photographs, cartoons) or for radio, television or stage productions	25	45
15	Gardening, grass or hedge cutting, or weed or vermin destruction (for an office, business or institution)	20	45
16	Honoraria	33	45
17	Modelling	20	45
18	Non-resident entertainers and professional sportspeople visiting New Zealand	20	N/A
19	Payment by a labour hire business to any person (eg individual, partnership, trust or company) performing work or services directly for a client of the labour hire business or a client of another person, under a labour hire arrangement	20	45
20	Payments for: <ul style="list-style-type: none"> <li>– caretaking or acting as a guard</li> <li>– mail contracting</li> <li>– milk delivery</li> <li>– refuse removal, street or road cleaning</li> <li>– transport of school children</li> </ul>	15	45
21	Proceeds from sales of: <ul style="list-style-type: none"> <li>– eels (not retail sales)</li> <li>– greenstone (not retail sales)</li> <li>– sphagnum moss (not retail sales)</li> <li>– whitebait (not retail sales)</li> <li>– wild deer, pigs or goats or parts of these animals</li> </ul>	25	45
22	Public office holders (fees)	33	45
23	Shearing or droving (not to be used where CAE code applies)	15	45
24	Television, video or film: on-set and off-set production processes (New Zealand residents only)	20	45
25	Voluntary schedular payments	20	45
	If you are a non-resident contractor receiving a contract payment for a contract activity or service and none of the above activities are applicable, then:		
26	Non-resident contractor (and not a company)	15	45
27	Non-resident contractor (and a company)	15	20

**Note:** If you need help choosing your tax rate use the estimation tool at [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: contractor tax rate tool)