

Land Transfer Tax Statement

Sections 78 & 79 of the Land Transfer Act 2017

- You can use this form to provide the required tax details as part of registering your property transfer
- A separate tax statement will need to be completed for each individual or entity (non-individual/corporate)
- See notes (attached) for details on how to complete this form.

Property Details

1. Record of title reference

2. Instrument number of transfer to be registered (if available)

3. Does the transfer include any land that has a home on it?

For this question a home is any dwelling that is mainly used as a place of residence e.g. house, apartment, unit whether tenanted, occupied or not

yes

no

Seller / Buyer Identity

4. Is this statement for?

a transferor (seller)

a transferee (buyer)

5. Enter the exact name that EITHER currently appears on the title (if transferor/seller) OR will appear on the title (if transferee/buyer)

For mortgagee, rating, and court ordered sales, refer to section 5 in the notes before completing the name

6. In this transaction are you representing?

See section 6 in the notes for more information

the person (individual) named in 5 above → go to 9

For example:

- *yourself*
- *yourself as a trustee*
- *yourself as a partner in a partnership*
- *yourself as an executor or administrator of a deceased estate*
- *another person as their attorney*

the entity (non-individual/corporate) named in 5 above → go to 14

For example:

- *a company*
- *a company as a trustee*
- *a corporate entity (body corporate, incorporated society, etc.)*
- *a public or local government authority*
- *an entity as its attorney*
- *other non-individual*

a nominator **not** named in 5 above → go to 7

- *this only applies where you will be holding the property on behalf of another person or entity*
- *this does not apply where, for example, a person nominates their family trust to complete the purchase of a property*

7. If you are acting as a nominee for a nominator, please enter the name of your nominator

For definition of nominee please refer Section YB21 of the Income Tax Act 2007

if you are acting for multiple nominators, please mark here

If you are acting for multiple nominators, enter one name above and answer all subsequent questions on behalf of that nominator. A tax statement will need to be completed for each of the remaining nominators. Refer to the notes for more information on multiple nominators

8. Is your named nominator a person (individual)?

yes → go to 9

no → go to 14

9. Mark only one option to answer this question. Are you?

a New Zealand citizen

a holder of a New Zealand resident visa

a holder of a New Zealand student visa

a holder of a New Zealand work visa (e.g. working holiday, essential skills, study to work, work to resident, etc.)

none of the above

If you are acting as a nominee or as an attorney for an individual, please answer this question and all following questions on behalf of the person you are acting for. For example, if the nominator or donor is a New Zealand citizen, mark New Zealand citizen

10. Mark all the options you need to answer this question. Is any member of your immediate family?

a New Zealand citizen

a holder of a New Zealand resident visa

a holder of a New Zealand student visa

a holder of a New Zealand work visa (e.g. working holiday, essential skills, study to work, work to resident, etc.)

or no member of my immediate family is any of the above

11. If you are a transferor/seller → go to 14

12. If you are a transferee/buyer and no one in your immediate family including yourself holds a New Zealand work or student visa → go to 14

13. Do you or a member of your immediate family intend living on the land?

yes

no

Tax details

14. If you are acting for an entity, trust, estate, partnership, nominator, or under a power of attorney, please complete all tax details on behalf of the person or entity for whom you are acting.

15. If you wish to claim an exemption from providing tax details enter the non-notifiable reason code:

For example, if the property is or will be your main home, insert "A" below.

You cannot claim the main home or any other non-notifiable reason if you are an offshore person.

Refer to section 15 in the notes for more non-notifiable reason codes

16. If you have entered a non-notifiable reason code → go to 20

17. Enter the relevant New Zealand IRD number for yourself or the person or entity you are representing

i.e. the tax number for the person, trust, company, partnership, body corporate, or unincorporated body

18. Apart from New Zealand, are you or the person or entity you are representing a tax resident in any other country?

Refer to section 18 in the notes to find out more details about tax residency

yes

no → go to 20

19. Complete the following details for each country/jurisdiction, other than New Zealand, you or the person or entity you are representing are a tax resident in.

Name of country/jurisdiction	Country code	Taxpayer identification number

Signature

20. I certify that the information in this statement is true and correct at the time of signing this. I am aware there are penalties for providing incorrect information.

Signature

Date

Your name

Position or office held (if signing as an authorised person)

The following pages are for guidance only – they do not form part of the signed statement

Notes for Land Transfer Tax Statement

WHEN DO YOU NEED TO COMPLETE THIS STATEMENT?

You need to complete this statement if you are a transferor (seller) or transferee (buyer) in a transfer of a property (this includes freehold or leasehold estates, life estates, stratum estates, licences to occupy or any other specified estate in land as defined in section 77(1) of the Land Transfer Act 2017).

You do not need to complete the form if the transfer relates to Māori Land as defined by Te Ture Whenua Māori Act 1993, or if the transfer is a transfer of property by the Crown under a Treaty Settlement Act that expressly authorises the Crown to transfer the fee simple and to sign a transfer instrument. The information required in this statement is prescribed by section 79 of the Land Transfer Act 2017.

HOW TO COMPLETE THE STATEMENT

- **If you are completing this statement as a Trustee, see Appendix A**
- **If you are completing this statement as a nominee for a nominator, see Appendix B**

Your answers to these questions should be correct at the date of the statement.

Property details

- 1. Record of title reference** can be found in the sale and purchase agreement, or your lawyer or conveyancer will be able to provide this.
- 2. Instrument Number** is the number allocated by LINZ for lodgement of the transfer. If entered it should include the sequence number, e.g. 123456.1
- 3. Home** means a dwelling mainly used as a residence e.g. house, apartment, unit, whether tenanted, occupied or not

Seller / Buyer identity

If there is more than one transferor (seller) or transferee (buyer), each person will need to complete their own tax statement. This also applies to people who are acting as a trustee of a trust, as a partner in a partnership or as an executor or administrator of a deceased estate.

- 4. Transferor (seller)** is the person/entity who is selling or disposing of a property and **Transferee (buyer)** is the person/entity who is buying or acquiring a property.
- 5. Name of person or entity** - For an individual, enter the full name with first name/s then the last name (family name or surname) exactly as it appears or will appear on the title. For an entity (non-individual/corporate), enter the registered name exactly as it appears or will appear on the title.

Where a person is acting on behalf of a person or entity or in a different capacity:

- in the capacity of the trustee of the trust – enter the name of the trustee exactly as it appears or will appear on the title. A separate tax statement is required for each individual trustee.

- as a nominee – enter the name of the nominee as it appears or will appear on the title at question 5 and the name of the nominator at question 7. A separate tax statement is required for each individual nominator, if more than one.
- under a power of attorney – enter the name of the person who granted the power of attorney exactly as it appears or will appear on the title. A separate tax statement is required for each individual donor of a power of attorney, if more than one.
- in the capacity of a partner in a partnership – enter the name of the partnership if it is a registered entity (i.e. limited partnership). Otherwise, it should be the name of the individual. A separate tax statement is required for each individual partner.
- As an executor or an administrator of a deceased estate – enter the name of the executor or administrator as it appears or will appear on the title. A separate tax statement is required for each individual executor or administrator.
- on behalf of a Body Corporate under the Unit Titles Act 2010 – enter Body Corporate and the number (e.g. Body Corporate 12345).

For mortgagee, rating, and court-ordered sales, the name of the mortgagee/bank, local authority or court-ordered seller should be recorded in question 5 as the transferor.

- 6.** Select “**person**” if you are representing yourself, yourself as a trustee, yourself as a partner in a partnership, yourself as an executor or administrator of a deceased estate, or another person as their attorney.

Select “**entity**” if you are representing a company, a company as a trustee, a corporate entity (body corporate, incorporated society, etc.), a public or local government authority, an entity as its attorney, or other non-individual.

Select “**nominator**” if you are a nominee acting for a nominator - note that this only applies where you will be holding the property on behalf of another person, and this does not apply where, for example, a person nominates their family trust to complete the purchase of a property. For the definition of nominee please refer to Section YB21 of the Income Tax Act 2007.

- 7.** If you are acting as a **nominee for a nominator**, enter the name of your nominator in the space provided. If you are acting for multiple nominators, enter one name in question 7 and answer all subsequent questions for that nominator. A separate tax statement will need to be completed for each of the remaining nominators. Refer to Appendix B for more information.
- 8.** If you are an entity, you do **not** need to answer questions **9-13**. If you are an individual, you **must** complete questions **9,10** and, where relevant, question **13**.
- 9.** Select the box that applies to you OR if you are acting for a nominator, select the box that applies to the nominator. You can only select one box for this question.
- 10.** Select the boxes that apply to any members of your immediate family. You may select as many boxes as necessary. If you are acting for a nominator, select the box or boxes that apply to the nominator’s immediate family.
- 11.** Question 11 helps you assess whether you need to answer question 13.
- 12.** Question 12 helps you assess whether you need to answer question 13.
- 13.** If you are a transferee/buyer and you or a member of your immediate family holds a work or student visa, then you must answer question 13. Otherwise, you do not need to answer question 13.

Tax Details

15. You may claim that your transfer is a **non-notifiable transfer** and that as a result you do not need to provide tax details if:

- A.** the land being transferred qualifies as your main home (see the additional "Notes for main home non-notifiable reason" below)
- B.** you are disposing of the land as part of a mortgagee sale, rating sale under the Local Government (Rating) Act 2002, a court ordered sale or statute ordered sale.
- C.** you are acting as a transferor or transferee on behalf of a public authority as defined in the Land Transfer (Land Information and Offshore Persons Information) Exemption Regulations 2015 (e.g. Her Majesty the Queen)
- D.** you are acting as a transferor or transferee on behalf of a local authority as defined in the Income Tax Act 2007
- E.** you are acting as executor or administrator for a deceased person's estate and the transferee is beneficially entitled to receive the property under the will or the rules governing intestacy.

If applicable, enter the most appropriate code in question 15.

You may not claim a non-notifiable reason if the transferor or transferee is an offshore person (see section 77(2)(b)(iv) of the Land Transfer Act 2017).

Notes for main home non-notifiable reason

A "**main home**" means for a person, the 1 dwelling:

- a) that is mainly used as a residence by you and your family (if applicable) (a home); and
- b) with which the person has the greatest connection, if they have more than 1 home

"Greatest connection" includes where their immediate family live, whether the person's personal property is in the dwelling, the time the person occupies the dwelling, where their social ties are strongest and whether the person has employment, business interests and economic ties to the area where the dwelling is located.

As a transferor (seller) you can't claim the "Main home" exemption if:

- you are not a natural person (e.g. a trust or a company)
- you are an offshore person
- you have relied on this exemption at least 2 times within the 2 years immediately preceding the date of the transfer
- a trust owns the home and you are acting as a trustee
- the land has not been used predominately, for most of the time you owned the land, for a dwelling that was your main home

As a transferee (buyer) you can't claim the "Main home" exemption if:

- you are not a natural person (e.g. a trust or a company)
- you are an offshore person
- a trust will own the home and you are acting as a trustee
- the land is not intended to be used predominantly for a dwelling that will be your main home

“An Offshore person” (as defined in s3(1) of the Tax Administration Act 1994) means:

- a) for an individual,—
 - i) a New Zealand citizen who is outside New Zealand and has not been in New Zealand within the last 3 years:
 - ii) a person who holds a residence class visa granted under the Immigration Act 2009, and who is outside New Zealand and has not been in New Zealand within the last 12 months:
 - iii) a person who is not a New Zealand citizen and who does not hold a residence class visa granted under the Immigration Act 2009:
- b) for a body corporate or an unincorporated body of persons, including a trust or a unit trust, a person who would be an overseas person under section 7(2)(b) to (f) of the Overseas Investment Act 2005, treating references to an overseas person or persons in that section as including a person or persons described in paragraph (a) of this definition.

16. If you claimed a non-notifiable reason, you do **not** need to answer questions **17-19**. If you did not claim a non-notifiable reason, complete question **17** and questions **18** and **19** if applicable.

17. Enter the applicable **New Zealand IRD Number**,—

- for a trust – use the **trust’s** IRD number not the trustees’ IRD number.
- for a partnership – use the **partnerships** IRD number not the partners’ IRD number.
- for an estate – use the **estate’s** IRD number not the executors’ or administrators’ IRD number.
- if acting as a nominee – use the IRD number of the **person who made the nomination**
- if acting under a power of attorney - use the IRD number of the **person who granted the power of attorney**
- if acting on behalf of a body corporate under the Unit Titles Act 2010 – use the **Body Corporate’s** IRD number
- if acting on behalf of an unincorporated body – use the **unincorporated body’s** IRD number

If you do not have a New Zealand IRD number, you will need to get one before your land transfer can be registered. Go to www.ird.govt.nz to find out how to do this.

18. Are you a tax resident in another jurisdiction/country? You need to answer yes to this question if you are currently a tax resident in another jurisdiction under the tax laws of that jurisdiction. Generally you are a tax resident of another jurisdiction if you need to file an income tax return in that jurisdiction for your world-wide income (rather than just for income that has a source in that country). You need to answer yes to this question even if, under a double tax agreement, you would not be treated as tax resident in that country.

If you are not sure if you are a current tax resident of another country/jurisdiction, you will need to contact that tax authority to confirm.

19. Country name and code If you are a tax resident in another country/jurisdiction other than New Zealand you need to give us that country’s name and country code. You can find the country code on the Inland Revenue website www.ird.govt.nz (search keywords: country code).

Taxpayer identification number Provide your taxpayer identification number in that country.

If you are a current tax resident in more than one country/jurisdiction, other than New Zealand, you will need to provide the country name, code and IRD number equivalent for the second and subsequent countries/jurisdiction and attach to this statement.

Signature

- 20.** Each transferor (seller) and transferee (buyer) involved in the property transfer must sign their own tax statement.

If signing as an authorised person please include the name of the person signing and the title of position held e.g. power of attorney, company director, executive office holder.

OFFENCE

A person commits an offence under section 81(1) of the Land Transfer Act 2017 if they give a tax statement to a certifier or to Land Information New Zealand that, to the person's knowledge or with intent to deceive, contains false or misleading tax information.

Section 81(2) of the Land Transfer Act 2017, specifies the penalties for giving false or misleading information.

APPENDIX A – ACTING AS A TRUSTEE

If you are acting as a trustee of a trust, you must complete a tax statement for yourself in your capacity as a trustee. Each other trustee must complete a separate tax statement. You cannot submit one tax statement for the trust.

At question 5, you must record your full name, not the name of the trust. This is because the Land Transfer Act prohibits any reference to trusts on the register.

You should complete questions 9 and 10 with reference to your own and your immediate family's citizenship and visa details.

You cannot claim the main home exemption at question 15 if you are acting as a trustee.

You will need to insert the trust's IRD number in question 17. Trusts are allocated IRD numbers independently of the trustees in their personal capacity. When a trust transfers property, it is the trust's IRD number that is needed.

Some trusts have no taxable income and may not have an IRD number. These trusts will still need to obtain an IRD number to complete a purchase, sale or transfer of property.

This tax information will not form part of the land transfer register. Non-disclosure of trusts on the register is a separate issue governed by other provisions of the Land Transfer Act, which have not changed under the tax statement regime.

APPENDIX B – ACTING AS A NOMINEE

The nominee's name as transferor or transferee should be entered at question 5 while the name of one of the nominators should be entered at question 7. The remaining questions should be completed using the nominator's information.

If a transferor or transferee is acting on behalf of multiple nominators, a tax statement is required for each nominator.

When there are multiple nominators for one nominee, your lawyer or conveyancer will record the details of one of the nominators against the transfer, because the land transfer system only has provision for recording one nominator for each transferor or transferee. They are however required to retain a copy of every tax statement they receive, so information on the other nominators will still be accessible on request from Land Information New Zealand or Inland Revenue.

When completing the tax statement, be aware that the terminology used in relation to 'nominee' differs from that normally used in conveyancing. For the tax statement, the 'nominee' is defined in section YB21 of the Income Tax Act 2007 and is the person who does something, or holds something, on behalf of someone else (the 'nominator'). This definition does not apply where the purchaser in an Agreement for Sale and Purchase nominates another person or entity (e.g. a family trust or a company) to complete the purchase with the intention that that person or entity will own the property for themselves.