

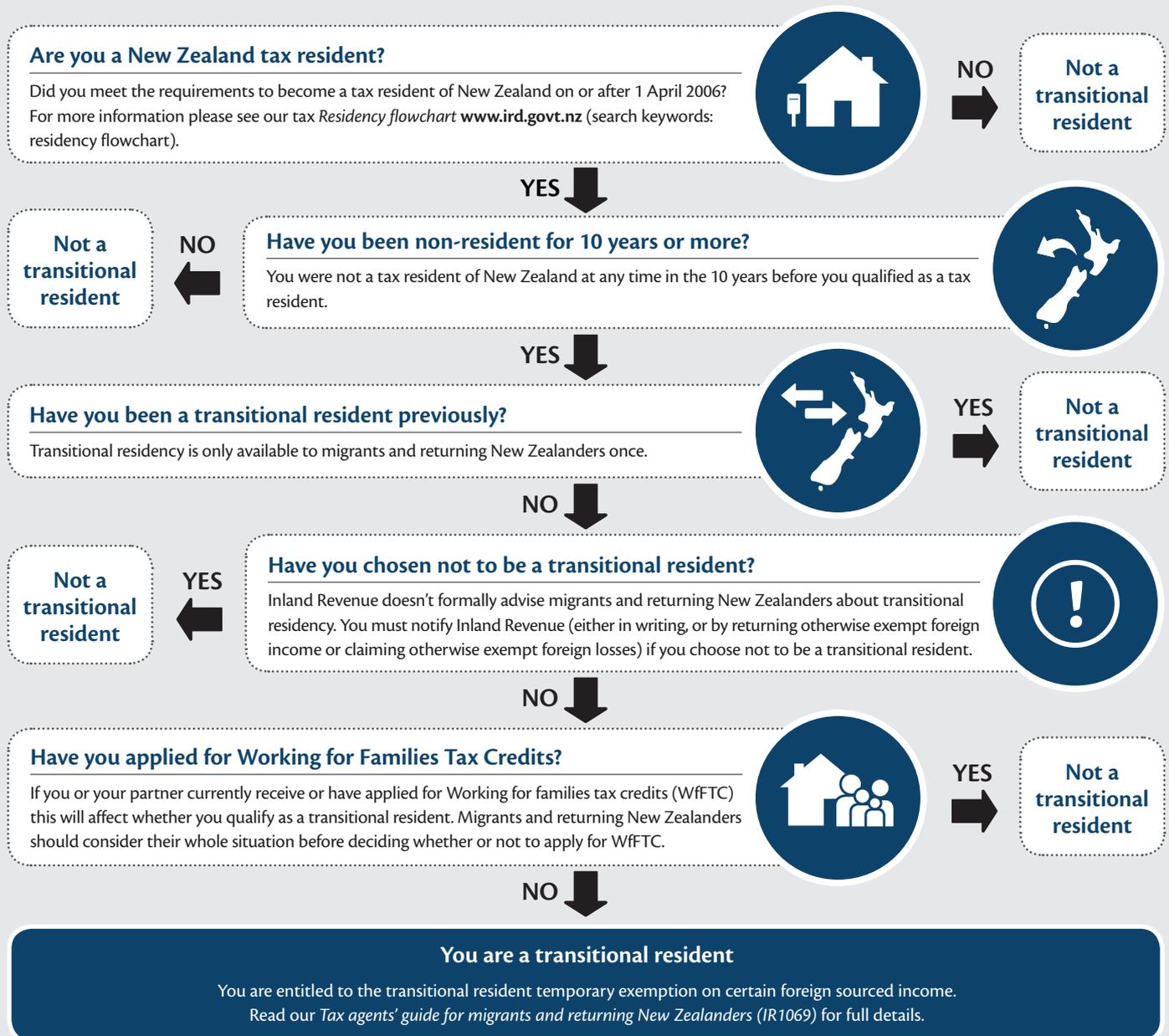
Transitional residency flowchart

Use this flowchart to work out whether your client is a transitional tax resident. If they are it may affect the tax treatment of certain foreign income.

Migrants and returning New Zealanders may qualify as transitional residents if they meet certain conditions. If they do they may be entitled to a four-year temporary tax exemption on certain foreign income.

Inland Revenue doesn't formally advise migrants and returning New Zealanders about transitional residency or the exemption.

Transitional residency is a domestic law test. International tax agreements are not considered when determining whether a person is a transitional tax resident.



Find out more

For more information about transitional tax residency and the questions in this flowchart, read our *New Zealand tax residence (IR292)* guide, or our *Tax agents' guide for migrants and returning New Zealanders (IR1069)*.

If you've chosen not to be a transitional tax resident, you can advise Inland Revenue through your myIR secure online account or in writing.