

Use this form to notify us of a change in your tax residency status for New Zealand tax purposes. If you need help completing this form, call us on 0800 777 243.

## Step 1: Complete your personal details

PSS membership number \_\_\_\_\_ IRD number<sup>1</sup> \_\_\_\_\_

Mr Mrs Miss Ms \_\_\_\_\_  
SURNAME GIVEN NAMES

Station postal address \_\_\_\_\_

Daytime contact number/mobile \_\_\_\_\_ QID \_\_\_\_\_

<sup>1</sup> Inland Revenue requires us to hold IRD numbers for all members. Note your IRD number here if you haven't provided it to us before.

## Step 2: Country/jurisdiction of residence for tax purposes

If you are not sure of your residency status please visit [www.ird.govt.nz/international-tax/individuals/tax-residency-status-for-individuals](http://www.ird.govt.nz/international-tax/individuals/tax-residency-status-for-individuals) or consult with a tax specialist.

### Country/jurisdiction of tax residence

1. \_\_\_\_\_ 4. \_\_\_\_\_

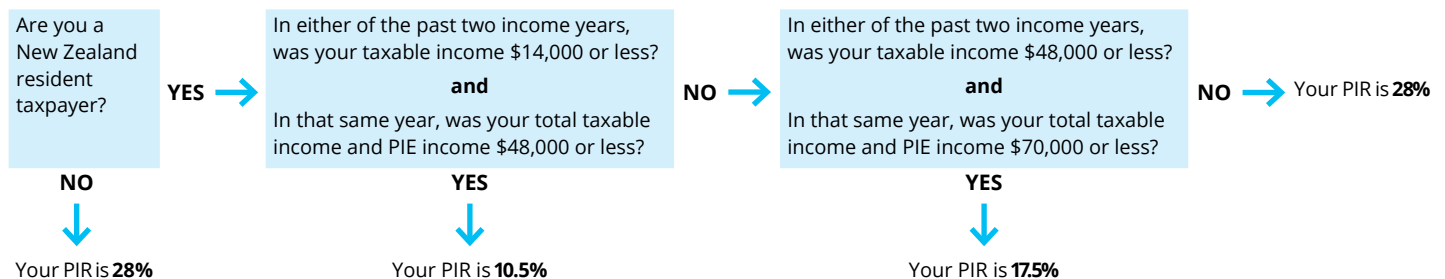
2. \_\_\_\_\_ 5. \_\_\_\_\_

3. \_\_\_\_\_ 6. \_\_\_\_\_

## Step 3: Select your tax rate (PIR)

Choose the appropriate box 10.5% 17.5% 28%

Use the chart below to work out your prescribed investor rate (PIR). Or use Inland Revenue's online tool at [www.ird.govt.nz/roles/portfolio-investment-entities/find-my-prescribed-investor-rate](http://www.ird.govt.nz/roles/portfolio-investment-entities/find-my-prescribed-investor-rate).



**Taxable income** is all of your income that is subject to income tax, including all salary and wages, less any claimable expenses and losses.

**PIE income** means your share of a PIE's taxable income. PIE is short for Portfolio Investment Entity. Many superannuation schemes and managed funds have chosen to become PIEs in order to pass on tax advantages for investors on lower incomes. Call us on 0800 777 243 if you are not certain if something is PIE income.

It is your responsibility to tell Mercer your PIR when you invest or if your PIR changes. If you do not tell Mercer, a default rate may be applied. Periodically, IR provides us updated PIRs for members that it considers are applying incorrect PIRs, which we must then apply. If the rate applied to your PIE income is lower than your correct PIR you will be required to pay any tax shortfall as part of the income tax year-end process. If the rate applied to your PIE income is higher than your PIR any tax over-withheld will be used to reduce any income tax liability you may have for the tax year and any remaining amount will be refunded to you.

## Step 4: Sign and date the form

I certify the information I have given is correct and acknowledge that I will be personally liable for any tax required to be paid if the information I have given is incorrect. **Please check you have marked one of the boxes in Step 3.**

### Privacy statement

Information in this form and any requested documents are being collected to enable administration of this account. The Privacy Act 2020 entitles the account holder to access and to request correction of any personal information.

I acknowledge that I have read the privacy information included above.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
DD/MM/YYYY

Return the completed form to:

Police Superannuation Scheme, c/o Mercer (N.Z.) Limited, PO Box 1849, Wellington 6140, or scan and email it to [psscheme@mercer.com](mailto:psscheme@mercer.com)