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Note: Job advertisements for positions with Inland Revenue are no longer included in the What's new list. This information can be viewed in the careers section.

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<td>Ratio change declaration</td>
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<tr>
<td></td>
<td>Use this form when the imputation ratio and/or dividend withholding payment ratio of a subsequent dividend differs from that of the benchmark dividend</td>
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<td>20 September 2012</td>
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<td>24 September 2012</td>
<td>Model cashbook</td>
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<td>An example of a cashbook when you use a payment basis to calculate your GST.</td>
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<td>GST - do you need to register?</td>
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<tr>
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<td>This fact sheet will help you decide if you need to be registered for GST and provides guidance on GST registration.</td>
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<tr>
<td>24 September 2012</td>
<td>Public Rulings work programme</td>
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<td>Towards the end of each financial year, Public Rulings prepares a draft programme of priority work for the following year.</td>
</tr>
<tr>
<td>24 September 2012</td>
<td>Fast refunds</td>
</tr>
<tr>
<td></td>
<td>You can use this form to authorise us to directly credit your refunds into your bank account. You can complete it online.</td>
</tr>
<tr>
<td>24 September 2012</td>
<td>GST guide</td>
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</tbody>
</table>
This guide is for all businesses and organisations that charge GST and need information about how to do this. It tells you how to fill in your GST forms, avoid incurring penalties, and how and when GST is refunded to you.

24 September 2012

**Smart business**

A guide to tax obligations, record keeping and income and expenses for businesses and non-profit organisations.

24 September 2012

**Tax credit for income under $9,880**

If you’re eligible for this tax credit, you may get a tax refund. These tax credits can either be claimed during the year when you are paid your salary, wage, or by confirming a personal tax summary (PTS) at the end of the year. Depending on your situation you may need to file an IR3 individual income tax return.

21 September 2012

**Tax seminars and workshops in Warkworth**

Information on tax seminars and workshops being held in Warkworth.

21 September 2012

**Work out your tax code**

You need to complete a Tax code declaration (IR330) form and give it to your employer when you first start employment and if your circumstances change during the year.

21 September 2012

**Work out your tax code**

Your tax code is V7T.

21 September 2012

**Latest update on payroll giving**

It is now easier to give to charity with more New Zealanders donating to their favourite charity or organisation through payroll giving.

21 September 2012

**Payroll giving statistics to date**

It is now easier to give to charity with more New Zealanders donating to their favourite charity or organisation through payroll giving. This page summarises the statistics of payroll giving so far.

20 September 2012

**Student loan interim repayment estimation**

Your student loan is currently

20 September 2012

**Payroll giving statistics to date**

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20 September 2012

**Student loan interim repayment estimation**

The government reviews the student loan repayment threshold each year and normally changes it on 1 April. Complete this form if you wish to re-estimate your interim repayments towards your student loan.

20 September 2012

**Special Determination S32: Application of the financial arrangements rules to a public-private partnership**

This determination relates to an arrangement involving the design, construction and on-going provision of operation and maintenance services in respect of a prison by a certain company under a public-private partnership agreement with the Crown.

19 September 2012

**Tax seminars and workshops in Waiwera**

Information on tax seminars and workshops being held in Waiwera.

19 September 2012

**Tax seminars and workshops in Nelson**

Information on tax seminars and workshops being held in Nelson.

19 September 2012

**Tax seminars and workshops in Hastings**

Information on tax seminars and workshops being held in Hastings.

18 September 2012

**Tax code declaration**

Form for employees to complete when starting their job or changing their tax code.

17 September 2012

**How to tax income from private boarders**

If you receive income from private boarders, including student homestay you can choose either the standard-cost method or the actual-cost method to work out whether you have to pay tax on this income.

12 September 2012

**Resident withholding tax**

Use this form to make a resident withholding tax (RWT) on dividends return and payment. This form is not to be used for RWT deducted from specified dividends - instead use an IR17P.

Please note that prior to March 2012, 'cents' are not to be included in the boxes on the form. From April 2012, cents are to be entered in the boxes on the form.

11 September 2012

**Determination CFC 2012/02: Non-attributing active insurance CFC status (Tower Insurance Limited)**

Under sections CQ 21(1h) and DN 2(1)(h) of the Income Tax Act 2007, subject to sections CQ 20(18) and DN 2(2), no attributed CFC income or loss arises from a CFC that is a non-attributing active CFC under section EX-240 of the Income Tax Act 2007.

11 September 2012

**Determination CFC 2012/01: Non-attributing active insurance CFC status (Tower Insurance Limited)**

Under sections CQ 21(1h) and DN 2(1)(h) of the Income Tax Act 2007, subject to sections CQ 20(18) and DN 2(2), no attributed CFC income or loss arises from a CFC that is a non-attributing active CFC under section EX-240 of the Income Tax Act 2007.
10 September 2012  Tax seminars and workshops in Kerikeri

Information on tax seminars and workshops being held in Kerikeri.

Date published: 05 Oct 2004

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