

Making payments to Inland Revenue

You may have to make payments to Inland Revenue for a number of reasons. This factsheet tells you about your payment options.

Whichever options you use, you'll need all the payment details, eg, type, the period/year the payment covers and your IRD number. You'll find a list of payment types at www.ird.govt.nz (search keyword: payments).

If you're making a PAYE or GST payment, the period end date will be the same period as shown on the return you're making the payment for.

Electronic payments

You'll need to log on to your bank's internet banking page.

Paying through internet banking

All major trading banks offer internet banking. Once logged on, you can use their "pay Inland Revenue" or "pay tax" feature. The information about payment type and period/year will normally be shown as drop-down options. You don't need Inland Revenue's bank details, because your bank already has them. Your bank will also help with any enquiries about their process for making payments.

If you're with a friendly society, building society or credit union, you can still easily pay online. Give the society your details and they'll set you up in their system. Remember to ask about their payment transfer and cut-off times.

Manual internet banking

If your bank doesn't have a quick-link banking feature, or you want to make a one-off payment, you can still use internet banking. Log on in the same way, then manually enter all the following details:

- **Payee name** – enter Inland Revenue
- **Bank account number** – enter 03 0049 0001100 27
- **Amount** – enter the amount you want to pay from your bank account
- **Particulars** – enter the IRD number of the person or organisation the payment is for. Put a zero in front of eight-digit numbers.



- **Payee code** – enter the code for the correct payment type. Go to www.ird.govt.nz (search keywords: payment codes) for a list. Leave the next box blank, then enter the period end date for this payment, not the date you're making the payment. The period must show the day, month and all four digits of the year.
- **Reference** – leave this blank.

Payee name										Amount									
INLAND REVENUE										60.00									
Bank account number																			
03 0049 0001100 27																			
Particulars								Payee code						Reference					
012345678								IWC 31032014											
								Account type						Period end date					

Credit or debit cards

At www.ird.govt.nz (search keyword: payments) you can make all your payments to Inland Revenue using a credit or debit card. Fees and charges may apply.

If you have multiple payments to make to different accounts, you'll need to make them one at a time.

Inland Revenue only accepts Visa and MasterCard.

Have you paid on time?

Avoid penalties by paying on time. Check your bank's daily cut-off time for processing same-day payments.

Direct credit payments

Direct credits are one-off payments a customer has authorised their bank to make from their account to Inland Revenue's bank account.

If you use either a banking or payroll software package that only has two fields for payment detail information, enter the IRD number in the first available field. Put a zero in front of eight-digit numbers. In the second field, enter the relevant account type, eg, FBT, GST, INC, followed by the tax period the payment is for.

Automatic payments

You may want to set up an automatic payment (AP) to pay towards upcoming tax due, such as GST or PAYE. You can set up an AP through internet banking—fees may apply. If internet banking isn't available, fill in a *Making payments (IR 586)* form and ask your bank to set up the AP. Inland Revenue account information is preprinted on the IR 586 and you just add your details. Your bank may charge a set-up fee.

Instalment arrangement

You can repay debt by automatic payment, but you must request an arrangement with us first. Go to www.ird.govt.nz (search keywords: instalment arrangement proposal).

Making payments from outside New Zealand

You can make a payment from overseas in several ways:

- If you have a current bank account with a New Zealand bank, you can make a payment through their internet banking service.
- By credit or debit card (Visa and Mastercard). Information about fees is on the payments page of Inland Revenue's website.

Note: You won't have to pay a fee if you're making payments for a student loan or non-custodial child support from overseas.

We'll credit your payment to your account the day we receive it. There may be time differences, so check with your provider to ensure your payments are paid in time.

Other options for overseas payments

For further information on the following payment options, go to our website www.ird.govt.nz (search keywords: payments overseas):

- International money transfer – providers are hosted on our website
- Telegraphic transfer – our website has a sample form
- Foreign bank draft – this must be in the currency of the country of origin
- Personal foreign cheque – this must be in the currency of the country of origin.

Paying in person

You can pay by cash and eftpos over the counter at Westpac branches. You'll need your payment slip or payment details to do this.

Paying by cheque

Write your IRD number, tax type and period on the back of the cheque to ensure the sum is credited to the correct account, and attach it to your payment slip.

Post your cheque to:

Inland Revenue
PO Box 39050
Wellington Mail Centre
Lower Hutt 5045.

Payments received in time

From 1 October 2014, Inland Revenue must receive your payments on or before the due date to avoid late payment penalties and interest charges.

More information

For more details about Inland Revenue's payment options go to www.ird.govt.nz/makepayment



www.ird.govt.nz

Go to our website for information, services and tools.

- **myIR secure online services** – log in to check and update your account information, file your EMS, IR 3 or GST return, request or confirm your PTS and send us secure mail.
- **Get it done online** – complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- **Work it out** – use our calculators, worksheets and tools to help you manage your tax business, like checking your tax code, or your filing and payment dates.
- **Forms and guides** – download our guides and print forms to post to us.
- **Contact us** – for phone numbers, addresses and contact options.

You can also subscribe to our newsletters at www.ird.govt.nz/subscribe and follow us on Twitter @NZInlandRevenue.

New Zealand Government