



Migrant Checklist

This is a guideline for people who have emigrated to New Zealand, or who are planning to emigrate to New Zealand. It is not a comprehensive checklist.

The more “yes” answers you give, the greater your need for specialist tax advice. In particular, if you answered “yes” to the first question this may have a material impact on your tax position.

YES **NO**

 Within the last 10 years - have you spent more than six months within a 12-month period in New Zealand at any time?

Do you have any of the following:

 Overseas bonds/gilts.

 Investments in overseas companies and unit trusts.

 Investments in retirement savings schemes, for example, UK pension schemes, USA individual retirement accounts, Australian superannuation schemes.

 Do you own any property outside New Zealand, either personally or through a trust or company?

 Are you a settlor, trustee or beneficiary of a trust overseas or in New Zealand?

 Are you currently receiving a pension of any sort from any country?

 Are you intending to start a business in New Zealand?

 Do you have any mortgages in any country?

 Do you receive income from any other sources?

 Do you have any other assets in the country you are leaving, including bullion, cryptocurrencies, valuable art?

 Do you have dependent children under the age of 16?