Beyond borders

A New Zealand tax guide for internationally mobile businesses

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Let's get started →

1 Introduction

"When you travel, remember that a foreign country is not designed to make you comfortable. It is designed to make its own people comfortable."

Clifton Fadiman

1A Foreword

Getting to grips with new tax systems can be one of the more complex and bewildering parts of trying to relocate, or do business, across a border.

Unexpected taxes, penalties, interest, and other tax hooks all lie in wait for the unsuspecting.

KPMG's International Trade Services (ITS) team have one clear objective; to make going global as simple and successful as possible for you. We offer the best of business advisory and tax services to any New Zealand company looking to do business globally.

Ensuring your business prospers as it goes global often leads to dealing with conflicting business considerations. If you want a business-centric and issues-led approach that seamlessly links going global solutions to meet your needs, you've come to the right place.

If you are coming to New Zealand, on behalf of KPMG, we welcome you to this part of the world.

We look forward to helping make your transition here as comfortable as possible.

1B Let's get started

International mobility and business is vitally important to the New Zealand economy and future prosperity.

This includes individuals or businesses coming to New Zealand, and New Zealanders and their businesses broadening their horizons offshore.

At KPMG, we recognise the need to help smooth the process of investing overseas, and attracting offshore capital to New Zealand. Too often, effort and energy can be absorbed by dealing with regulatory and tax requirements, instead of being focused on the main purpose – of growing your business.

Our objective is to take these worries away, freeing you up to focus on what is important to you.

I am delighted to present this Beyond Borders publication as a guide to help inform you of some of the key issues you might face as you move to New Zealand, or expand beyond our borders. This guide is aimed at providing some initial information and to arm you with the key questions that might need to be considered to smooth your path.

This Beyond Borders guide is broken into chapters focused on specific activities:

— Businesses coming to New Zealand may find chapters 2 and 4 most relevant.

— New Zealand business expanding offshore should consider chapters 3 and 4.

If you are an individual relocating to New Zealand, or a New Zealander with offshore investments, please refer to our companion guide Beyond Borders for Individuals.

What ever your endeavours, I wish you well.

Rebecca Armour
Auckland
Tax – Partner
KPMG New Zealand

2

Establishing a business in New Zealand

Is your business tendering for a contract, or delivering a project in New Zealand? Or are you sending staff to New Zealand to open an office? This chapter provides an overview of the various tax obligations you might encounter.

2A Overview

You **need** to **know**

Whether your business activities will be taxable and, if so, to what extent

Whether to use a subsidiary or a branch in New Zealand

How to structure your contracts and supply chain to minimise the activities taxed in New Zealand

How your employees' activities impact on the tax status of the business

Whether you are tendering for a specific project, or opening an office in New Zealand, you'll need to be aware of your tax and financial reporting obligations.

Failure to consider tax and compliance costs could have a significant impact on the profitability and price of your contract, or your ability to carry on business efficiently here. Good planning – and being well-advised – will make all the difference.

The duration and nature of your activities will largely determine whether you are taxable in New Zealand. But the extent to which profits are taxable, and the reporting obligations the business will have, can be influenced to an extent.

KPMG can advise on the most effective ways to manage your legal structure, operational disciplines, and supply chain.

This section covers the potential tax considerations that will need to be addressed when operating in New Zealand for both the business and/or any employees based here.

2B Income tax

You **need** to **know**

Whether your activities create a ‘permanent establishment’

How to manage your New Zealand tax exposure

How to manage withholding tax that will be deducted from gross contract payments

What is taxed?

Under the New Zealand tax system, **non-residents** are taxed only on their **New Zealand-sourced income**. This includes the profits from business conducted, or a contract performed, in New Zealand.

The corporate tax rate is 28% at the time of writing.

When do you become taxable?

If your business is based in a country that has a double tax agreement (DTA) with New Zealand, you will be taxable in New Zealand if the activities are carried on here through a ‘permanent establishment’.

Whether a permanent establishment is created will depend on the specific DTA. Usually activities carried on for more than six months are likely to create a permanent establishment. Some activities do not create a permanent establishment because they are not core to a business’s income-earning activity.

An example of this would be having a presence in New Zealand only to gather information about opportunities, rather than securing and filling those orders.

2B Income tax

Managing your exposure

A non-resident is taxable only on profits derived from New Zealand. This means the structure of a contract can significantly reduce your exposure to New Zealand tax.

The choice between operating as a branch or subsidiary can also impact on the attribution of income to New Zealand, and your financial reporting obligations.

These are discussed in later sections.

Non-resident contractors tax

If you are a non-resident providing services in New Zealand, payments received may be subject to a withholding tax (referred to as 'non-resident contractors tax').

If you do nothing about this, 20% of the gross payment will be withheld by your customer. If you are not taxable, or if you can establish that a lower withholding is appropriate, you may be able to obtain an exemption certificate or reduced rate certificate from Inland Revenue.

2C Employer's obligations

You **need** to **know**

Employees will usually become taxable if they are in New Zealand for more than either three or six months

An employee's tax status can alter your tax obligations as an employer

Extending beyond six months unexpectedly can create problems

Employer's obligations

A non-resident individual is taxed in New Zealand on income from employment services performed here.

If an individual is in New Zealand for less than three months, they are likely to be exempt from tax. Also, if they are here for 183 days or less in a 12 month period, they may be relieved from tax under a DTA (if they come from a country that has a DTA with New Zealand).

These exemptions are important for both the individuals and the business employing them. If the individual is liable to tax in New Zealand, their employer will have an obligation to deduct PAYE (salary withholding tax). It is important that employers are aware of their employees' movements, as prior visits, or remaining in New Zealand for a holiday, could alter their residence and/or liability and, in turn, the employer's obligations.

Personal income tax rates

Personal income tax is imposed at marginal rates up to 33%, as shown in the table.

Income band	Tax rate
$0 to $14,000	10.5%
$14,001 to $48,000	17.5%
$48,001 to $70,000	30%
$70,001 and above	33%

Short visit exemption (92 day exemption)

A non-resident employee may be exempt from tax on their employment income if they are:

— In New Zealand for 92 days or less in a tax year;

— employed and paid by a non-resident; and

— subject to tax on the income in their home country.

2C Employer's obligations

DTA relief (183 day exemption)

If an employee is resident in a country that has a DTA with New Zealand, they will typically be relieved from tax in New Zealand on their employment income if they are:

- In New Zealand for 183 days or less in any 12 month period.
- Employed by a non-resident and their salary is not borne by a New Zealand permanent establishment.

Managing exemptions

If an employee is exempt, you will not need to deduct PAYE. However, the exemption can often only be confirmed with the benefit of hindsight. If you expect your employees to be exempt, they can apply for a special tax code (STC). This will confirm that you do not need to withhold PAYE.

Inland Revenue may request a bond be held for the amount of the PAYE as a condition to issuing you with an exemption certificate from non-resident contractors tax (see earlier section on 'Income Tax').

2D PAYE and FBT obligations

You need to know

Whether your employees will be taxable

If you need to deduct PAYE and pay FBT

What other employer taxes may apply

When are you required to deduct PAYE

PAYE ('Pay as you earn') is New Zealand's salary withholding tax. If your employees are taxable in New Zealand, you will be required to deduct PAYE. This needs to be accounted for either monthly, or twice monthly depending on the size of your payroll.

The PAYE system is also used to manage and collect the ACC levy (Accident Compensation Corporation) and KiwiSaver contributions.

PAYE is imposed on any cash remuneration, expenditure on account of an employee and accommodation benefits that are taxable in New Zealand. Whether these amounts are taxable will often depend on the employee's personal circumstances.

Fringe benefits tax

FBT is paid by the employer on non-cash benefits provided to employees. Fringe benefits include making a car available for private use, low interest loans, and benefits in kind, including benefits provided overseas. Contributions made to foreign superannuation schemes are subject to FBT.

With the exception of Australia, FBT is not dealt with by New Zealand's DTAs. This means there can be a mismatch in treatment and the potential for double taxation.

2E Goods and Services Tax

You **need** to **know**

GST is charged at 15% on most goods and services

A non-resident entity may be required to register for GST

Whether it is beneficial for you to register for GST

GST is imposed on imported goods

Whether your contract adequately addresses GST

When does GST apply?

Goods and Services Tax (GST) is imposed on most goods and services at 15%. New Zealand has few exemptions (mainly for financial services), but allows GST to be zero-rated (charged at 0%) on exports.

A non-resident is required to register if they expect to make supplies over $60,000 in a year, and if they have a fixed establishment in New Zealand.

A fixed establishment is a similar (but not identical) concept to permanent establishment.

In some cases, this could mean that you need to charge GST, even if you do not have a permanent establishment here.

There may also be an obligation to register for GST even if a non-resident does not have a fixed establishment in New Zealand for sales to non-GST registered consumers if the services are carried out in New Zealand, or goods are in New Zealand at the time of sale.

Should you register for GST?

Your contract should contemplate whether GST would be added in those circumstances, and who will bear the cost of GST (and customs duty, if any) on goods imported to perform the contract.

You may wish to register for GST voluntarily, especially if your costs include a significant New Zealand component.

Registering for GST will mean you need to charge GST, but will allow you to claim back the GST on your expenses. For short term contracts, you may need specific terms in your contract to enable you to charge GST and register.

You may also have the option to register for GST and claim a refund of GST on costs incurred in New Zealand (e.g. attending a conference) even if not making taxable sales in New Zealand.

2F Transfer pricing and customs

You **need** to **know**

How transfer pricing rules will govern your taxable profit in New Zealand

A subsidiary offers greater certainty when allocating profits to New Zealand

How to structure your operation and supply chain to manage your tax position

Branch or subsidiary?

You might expect that a similar profit should be attributed to New Zealand regardless of whether you operate here through a branch of a non-resident entity, or establish a New Zealand subsidiary. In practice, however, a subsidiary provides greater certainty.

Transfer pricing rules deal with the pricing of goods and services between associated parties. The rules provide greater clarity around how to calculate the profits that are properly taxed in New Zealand. In contrast, the requirement to attribute income and expenses to a branch leaves greater uncertainty – and therefore greater risk of challenge from Inland Revenue.

Supply-chain planning

A significant part of managing your New Zealand tax liability is about managing your supply chain and operational disciplines. If risk and/or functionality is in New Zealand, the transfer pricing rules will require the reward from those risks and functions to be in New Zealand. Risk and functionality tend to follow the location of the significant decision makers in a supply chain, rather than written contractual terms in isolation.

If the functions and supply chain are split between New Zealand and overseas, it is important that this can be substantiated and is documented. It will also need to be reflected in the contractual terms between your business and the New Zealand customer.

Customs duty and GST on imports

If you will be importing goods into New Zealand, GST (and customs duty, if any) will be collected by New Zealand Customs Service. If you are registered for GST, you should be able to claim back this GST. If you are not registered, it could represent a significant cost. It is important that you confirm and manage this exposure – either by registering for GST, or having the New Zealand client act as the importer.

If you are the importer, you may also want to manage the cash flow impact of having to pay import GST to NZ Customs on importation, but only being able to claim the GST back when you file your GST return with Inland Revenue. This can be managed by registering for a deferred account with NZ Customs.

You should also consider how to best organise your supply chain to maximise the benefits under New Zealand's various free trade agreements (FTAs). For example, New Zealand's FTAs would generally require goods to be shipped directly from the country of origin to New Zealand in order to be eligible for preferential duty rates under the FTAs.

2G Financial reporting

You **need** to **know**

When to register with the Companies Office

What information will need to be filed

What is required?

Once you begin to carry on business in New Zealand, you are required to register with the New Zealand Companies Office within 10 days.

Depending on the level of assets and revenue of a subsidiary, it can be required to prepare accounts, have them audited and file them with the Companies Office. Accounts need to be filed within five months from balance date.

A branch has similar requirements, but in addition it may also be required to file the accounts of its parent entity (i.e. the non-resident company that has a branch in New Zealand). You should consider whether this level of disclosure is feasible and desirable. If not, a subsidiary may be preferred.

What are the penalties?

Although the penalties for not meeting these reporting requirements generally start off quite minor, they can escalate to significant infringements imposed on the directors personally. This is clearly something to be avoided.

3
Expanding offshore

This chapter discusses some of the tax issues that need to be considered before expanding into offshore markets.

3A Managing foreign taxes

You **need** to **know**

What foreign taxes will be imposed

What filing and compliance obligations you will face

Types of tax

It is important to go into a new country with an open mind and open eyes. It is unwise to assume taxes will be anything like those applied in New Zealand. Overseas countries may have multiple layers of tax-federal, state, provincial, city, church (and that's just on income).

Taxes may also be imposed by way of GST or VAT, capital gains tax, payroll tax, sales tax, stamp duty, transfer tax, property tax, social security, medicare and inheritance or estate taxes. Any of these could potentially come into play.

As well as taxes imposed directly, there are withholding taxes to consider. It is common for withholding tax to be imposed on payments to non-residents. Typically, these might cover payments of interest, dividends and royalties, and payments for services performed in the country.

Avoiding tax leakage

Although withholding taxes are normally offset against any New Zealand tax payable on the income received, there can still be an extra cost caused by the multiple layers of tax. These layers can include a combination of taxes paid overseas, withholding taxes, and tax paid by the ultimate New Zealand investor. If managed poorly, they can add up to significantly more than the New Zealand tax that would be paid on the same income.

When setting up a business overseas, it is useful to model the expected tax liability as part of your budgeting process. It will also help you decide on a business structure.

3B Business structure

You **need** to **know**

Tax will become a major distraction (and cost) if not properly managed

By adding a single border, you more than double the tax issues

What impact your legal structure, funding and supply chain will have on tax efficiency

How profits and gains will be repatriated

Tax implications

When expanding your business into a new jurisdiction, the legal structure of your business could influence the tax liabilities faced by your business, your employees and you. The structure can also have an impact on how you repatriate future profits, and the tax you pay to do so.

Other impacts

Tax is not the only consideration. The legal structure through which you operate can also determine your financial reporting and regulatory obligations. It is also advisable to consider what your exit strategy might be in the future, and whether the intended structure facilitates or inhibits such an exit.

Legal structure can also influence your immigration status. In some countries, it makes a difference whether you are looking to enter the country as a business representative, to establish a local business entity, or as an employee of a New Zealand company.

3C Equity compensation

You **need** to **know**

How equity compensation plans can help you recruit, retain and reward without cash burn

Why the primary focus should be on the commercial objectives, with tax secondary

The benefits

Setting up in a new country is rarely easy, or cheap. It's quite likely that you will be faced with the challenge of trying to secure good senior staff without burning through cash. This is one scenario when equity compensation (a share plan) should be considered.

Properly structured, a share plan can help you to recruit, retain and reward senior staff without depleting your much-needed cash reserves. A well-designed scheme can also help to reduce the risk of recruitment and remuneration decisions by ensuring that reward only comes with proven performance.

The options

Share plans can take many different forms – upfront share grant, options, restricted shares – and can be funded different ways. Each approach will have a different commercial outcome. Will your employee be exposed to upside and down of share price movements? Will they contribute capital or effort? What will be the performance triggers? They may also have different tax outcomes – is the benefit taxable, if so is tax payable upfront or deferred?

Tax efficiency is important when designing a share plan (especially if cash burn is one of the reasons for considering it in the first place). Tax should not, however, take priority over achieving the scheme's real purpose to secure and retain good staff. It should be a good balance between commercial and financial drivers.

Compliance

From 1 April 2017, employers are required to report employee share scheme income received by employee's through the employer's monthly schedules.

Employer's can also elect for PAYE to be remitted on the share income. If this election is not taken up, employees will be responsible for paying the associated tax due to Inland Revenue, which may also give rise to provisional tax obligations for the employee.

3D Corporate governance

You **need** to **know**

Good governance is about building the value of your business in a sustainable way

How an advisory board, and/or independent directors, might assist your business

Whether your business' operations and governance are robust enough to manage the rigours of overseas expansion

Are you prepared?

If you are expanding your business offshore, things are about to get more complicated. Now is a good time to consider whether you have appropriate corporate governance in place.

Expansion offshore is a significant step – and an opportunity to make sure that you have your ducks in a row for the future. A sound governance framework will also help avoid the missteps that often occur when expanding overseas – e.g. should you focus on one market at a time? How do you make sure compliance and regulatory requirements are satisfied without distracting from the main business? What is the best use of talent, funds and resources? KPMG has specialist governance advisors who can help you navigate all these issues.

4

Managing expatriates

Expatriates are coming under greater scrutiny by tax authorities around the world. New Zealand is no exception. This chapter looks at some of the current issues for expatriates, and Trans-Tasman business travellers.

4A Overview

You **need** to **know**

Tax authorities are taking greater interest in expatriates and business travellers

Greater pressure is being put on protecting tax revenues

A point of focus

As governments seek to remedy fiscal deficits, tax authorities around the world are looking for additional sources of revenue.

In New Zealand, we're seeing greater focus on areas of the economy where tax could be in dispute – including protecting national borders – as each country looks to safeguard or increase its portion of shared taxes.

An area that is getting a lot of attention internationally is extended business travellers, and short-term assignees. These are individuals where the taxing rights of each country are finely balanced, and disputes commonly arise.

KPMG New Zealand's GMS team (Global Mobility Services) works closely with both employers and expatriates. We help manage the tax issues that arise from doing business across borders, and managing an internationally mobile workforce.

4B Employee transfer versus contract

You **need** to **know**

The structure of a secondment will dictate tax outcomes

Three and six months are significant tipping points for personal tax

Project extensions beyond six months can create significant tax issues

What's the difference?

How a secondment is structured will influence the tax treatment of both the employee and the businesses involved.

Essentially, the options are **a transfer** or **a contract**. Transferring the employee means creating an employment relationship with the overseas (host) business, and removing the home business from any involvement. Alternatively, the home business can contract to perform services for the host business and send an employee to perform those services.

Often it is not clear which of these options is being implemented, but the distinction is important to determine the tax obligations.

The tax impact

The contract scenario is less likely to result in the employee being taxable in the host country – if they are there for less than six months and can claim relief under the DTA. On the other hand, the business needs to consider whether it is taxable in the host country. The transfer scenario is more likely to make the employee taxable in the host country, but reduces the risk for the home country business.

Often the decision of structure will turn on the expected duration of the secondment. Three or six months will be an important tipping point for the employee's taxes, and for your business' obligations and liability.

4C Tax equalisation

You **need** to **know**

Whether you should equalise your employees

What it might cost

Overview

Tax equalisation is a way to ensure that your employees are no better or worse off financially when they are transferred to work in another country. Tax equalised employees are guaranteed a net salary – calculated after taking away the amount of tax that they would have paid in their home country if they had remained there. The employer then pays any actual tax that is payable in either country.

It's important that you fully understand the costs of tax equalising employees before adopting such a policy.

4D Accommodation benefits

You need to know

The default position is that accommodation provided to employees is taxable

Accommodation will generally be exempt from tax if the intended assignment is less than two years

The background

New Zealand taxes the accommodation provided to employees, regardless of whether it is provided directly or reimbursed. However, there are some exclusions to tax on accommodation provided to employees.

The value of the accommodation provided is treated as a taxable benefit subject to PAYE. The value of accommodation is the market value of the accommodation or when provided overseas it can be capped at the market value equivalent accommodation in New Zealand.

Any allowances that are paid by way of salary sacrifice will always be taxable.

Managing exemptions

There are a number of situations where employer provided accommodation may be exempt.

The most common is where an employee is required to work at a distant workplace which is not within a reasonable travelling distance from their home.

Where an employee is provided with accommodation in this situation it is treated as exempt income where the intended term of the secondment is two years or less and the accommodation is provided to an existing rather than new employee. In addition, there is a special rule for accommodation provided where an employee is working on a capital project for no more than three years.

Other exemptions include multiple workplaces, accommodation at specific locations and overnight stays for meetings and conferences.

4E Trans-Tasman projects

You need to know

A project will be taxable in Australia if services are performed there for more than 183 days in any 12 month period

Assisting an Australian associate can create a tax liability immediately

When does tax liability arise?

If a New Zealand business performs services in Australia (or vice versa) for more than 183 days in a 12 month period, a permanent establishment is deemed to arise. This makes the New Zealand business taxable in Australia. Although the 183 days are measured across a single project, it aggregates time spent on the same project by associated entities.

In the Australian Tax Office's view Australian associates are included. This means a New Zealand business assisting with an Australian project could be taxable – even if only assisting for a few days – if the project itself extends for more than 183 days. Having a permanent establishment creates a tax obligation for both the business and the employees.

Short secondments

If the employee is seconded temporarily to Australia, and is there for less than 90 days, the employee may be relieved from Australian tax on employment income under the secondment exemption in the DTA. This applies even if the business has a permanent establishment.

Policies and practices

It is important that a business tracks its people and projects, so they know when tax obligations might arise.

KPMG can help develop policies and practices to deal with these issues and to manage your exposure to overseas tax systems.

5 Immigration

This chapter outlines some of the key immigration considerations that should be addressed when considering moving personnel to New Zealand.

5A Immigration residence

You **need** to **know**

Whether or not your employees may be eligible for immigration residence

There are two stages of immigration residence

You must be a resident first before becoming a New Zealand citizen

Immigration residence

Holding New Zealand immigration residence means that a migrant enjoys great freedom to be in New Zealand in relation to travel, business activities and employment. The two stages of immigration residence are: Resident Visa and Permanent Resident Visa.

A Resident Visa allows unlimited travel in and out of New Zealand for a fixed period of time, and can be upgraded to a Permanent Resident Visa after 24 months.

A Permanent Resident Visa never expires and is not subject to any conditions and allows the holder to re-enter New Zealand as a permanent resident anytime.

Pathways to residence

There are three main pathways for migrants to become a New Zealand immigration resident, through employment, family relationships or investment.

When assessing eligibility for residence, all migrants must demonstrate they have sound health and character. In addition, Immigration New Zealand may also assess their employment, qualifications, work experience, English language competence, family connections in New Zealand, investments made in New Zealand and source of investment funds.

For some migrants, they may have more than one suitable pathway to residence.

After residence

Many migrants maintain their original citizenship while holding a New Zealand Resident Visa. Under the current rules, a migrant may be able to obtain New Zealand citizenship after holding their Resident Visa for five years and have spent most of their time in New Zealand during that time.

Having New Zealand citizenship will enable the individual to obtain a New Zealand passport.

5B Immigration work visa

You **need** to **know**

When you can send employees to New Zealand on a work visa

Employees can trigger tax residence whilst on a work visa

Key visa categories

With the world continuing to grow as a global marketplace, companies, now more than ever, have the ability to transcend borders to expand, develop and strengthen businesses. This also provides significant opportunities for individuals wishing to make New Zealand their new home.

Immigration plays a key part in fuelling New Zealand's prosperity. New Zealand immigration laws are designed to promote and support the movement of workforce that benefits New Zealand's economy and society.

Immigration New Zealand offers a number of different visa categories to allow foreign nationals to work in New Zealand.

General information

In general, work visa applicants need to demonstrate that:

- They have the relevant qualification or work experience for the position on offer; and
- There is no New Zealand resident or citizen available or readily trainable for the position on offer.

A work visa can be granted for variable periods up to five years and may therefore trigger an individual's tax residency in New Zealand.

The key categories of work visa are outlined on the following page.

Work visas

Key work visa categories

Working Holiday	Study to Work	Essential Skills	Specific Purpose	Long Term Skill Shortage	Talent (Accredited Employer)
Available for people aged between 18 and 30	Available for most New Zealand graduates	Most commonly applied work visa category	Suitable for specialist skilled workers	Suitable for highly skilled workers with experience	No requirement on skill level, qualification and experience
Visa conditions are different depending nationality	First 12 months, no restrictions on employment position	Employer must undertake Labour Market Checks	Employer must demonstrate specific purpose	Employment must be for 24 months or more	Employer must be Accredited
No restriction as to employment position	Following 24 months, employment relevant to qualification required	Employee must have relevant qualification and/or experience	Employee must have relevant qualification and/or experience	Employee must have relevant qualification and/or experience	Employee must be paid $55,000 or more
Visa period generally 12 months	Visa period generally 12-36 months	Visa period generally 12-24 months	Visa period subject to purpose of stay	Visa period for 30 months	Visa period for 30 months
No direct path to residence	Pathway to residence under the Skilled Migrant Category	Pathway to residence under the Skilled Migrant Category	Pathway to residence if the Employer is New Zealand based	Pathway to residence under the Work to Resident Category	Pathway to residence under the Work to Resident Category

6
Contact us

A selection of experienced professionals offering skills and ideas that are second to none.

6A How we can help...

Tax issues become complicated when international borders are involved. KPMG has an international network of professionals who can help you to navigate the complexity and difficulties of doing business, or living and investing, in multiple tax jurisdictions.

To help you, we have provided contact details for people who can provide or co-ordinate KPMG services based on geographic location within New Zealand, and the leaders of our specialist lines of business. The KPMG New Zealand team can bring a wealth of global knowledge and experience. We work regularly with the wider KPMG network and have relationships with colleagues in many other jurisdictions. Our relationships give you access to expertise from both sides of the border that you are working across – ensuring you can be well-advised, and leaving you free to focus on what is important to you.

If in doubt, please contact **Rebecca Armour** who will make sure that you are guided to the right person.

Contact details are available on the following page.

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