

## LATEST LAW CHANGE ON TAXATION OF RESIDENTIAL LAND SALES FOR PURCHASERS

# 法改简述—居住土地买卖税收政策改变对购买者的影响

### WHAT ARE THE LATEST CHANGES?

Recent changes to legislation mean that solicitors and conveyancers are now required to collect and provide certain identity and tax information when registering land transfer transactions for contracts entered into after 1 October 2015.

In addition, with some exceptions (principally where a person is selling their “main home”) persons who sell residential property within two years of buying it will now be subject to tax on any gain.

These are the first two stages of a three-stage reform of the tax rules surrounding the sale of residential land. The third stage will introduce a withholding tax on sales of residential land by offshore persons.

### HOW IS THE IDENTITY AND TAX INFORMATION PROVIDED?

All purchasers of land in New Zealand will now need to provide their solicitor/conveyancer with a completed tax statement including the following details:

- Full name
- Whether the transfer is of land that has a home on it
- Whether the purchaser or a member of his or her immediate family is a New Zealand citizen or a holder of a resident, work or student visa
- Whether the purchaser or a member of the purchaser’s immediate family intends living on the land.

Unless the purchase is a “non-notifiable transfer” (principally, where the purchaser is New Zealand resident and selling/buying his main home), the following tax details must also be provided by each transferor/transferee:

- Their IRD number
- Whether they are tax resident in a jurisdiction other than New Zealand and, if so, the details of that jurisdiction including the equivalent of the transferor/transferee’s IRD number in that jurisdiction (i.e. tax file number/taxpayer identification number).

Note that a transferor or transferee who is an offshore person will never have a non-notifiable transfer.

### ARE THERE ANY ADDITIONAL IMPLICATIONS FOR OFFSHORE PURCHASERS?

“Offshore persons” buying New Zealand land now need to have a New Zealand IRD number. To obtain a New Zealand IRD number, they will need to have a fully-functional account with a New Zealand bank or financial institution.

### 概述

由于新西兰近期的法律变更，在注册2015年10月1日之后所签署的土地转让买卖合同时，负责律师或代理人将会被要求收集提供相关的身份和税务信息。

同时，除个别情况之外，在购买居住房产两年内即售出的个人将会被征收房产增值税。（个别例外情况主要包括个人出售其‘主住房’）

该两项新规定属于居住房产买卖方面三阶段法律改革的前两阶段，第三阶段的改革将会向购买居住土地的海外人士徵收预扣所得税。

### 如何提供身份和税务信息？

所有新西兰土地购买者将会被要求向他们的律师或代理人提供完整的税务单，该税务单必须包括以下信息：

- 您的完整姓名
- 转让出售的土地上是否有家庭住房
- 买方或者买方的直属家庭成员是否是新西兰公民，或是否持有居民、工作或学生签证
- 买方或买方的直属家庭成员是否准备居住在该土地上。

除非该买卖属于‘非申报类转让’（多数为当买方是新西兰居民，并且属于‘主住房’的交易），买卖双方都必须提供以下税务信息：

- 新西兰税务局(IRD)税号
- 若您是新西兰以外国家的居民，那您需要提供该国家与新西兰税务局税号性质相同的税务号码。

需要注意的是，若买卖任意一方属于海外人士，那该出售转让肯定不会属于‘非申报类转让’。

### 法改对海外购买者是否有额外要求？

购买新西兰土地的‘海外人士’将被要求持有有效的IRD税号。这意味着他们必须拥有新西兰银行或金融机构的合法账户，才能以此获得有效税号。

### 若个人在购买房产两年内即转售，将需办理何种手续？

除了个别情况（主要为‘主住房’）之外，卖方将会需要提交纳税申报，并且缴付相应房产增值税。

## WHAT HAPPENS IF SOMEONE BUYS PROPERTY AND SELLS IT WITHIN TWO YEARS?

Subject to limited exceptions (principally, where the property has been used as the person's main home) it will be necessary to file a tax return and pay tax on the gain.

## OTHER CHANGES?

In addition to the changes mentioned above, the Government is also looking to make further changes requiring withholding tax to be deducted from sales proceeds to overseas vendors where the sale is made within two years of acquisition in certain circumstances. As at the date that this Q&A is prepared, details of these rules have yet to be finalised.

## ABOUT BUDDLE FINDLAY

Buddle Findlay is one of New Zealand's leading commercial and public law firms, with offices in Auckland, Wellington and Christchurch, and a global reach of contacts and experience. Our team has extensive experiences on OIO and immigration issues, we will be happy to provide you with legal advices to ensure the success of your investment in New Zealand.

需要注意的是，现有的土地买卖税务法案并没有改变。若您以出售为目的购买房产，那无论您买卖之间相隔多久，都将被征收相应税务。疑问与咨询

若您有任何疑问或想要咨询更多信息，百德芬德利的税务团队将会非常乐意为您解答。

## 关于百德芬德利

百德芬德利作为新西兰商界顶尖的律师事务所之一，在奥克兰、威灵顿、基督城均设有办公室和联系人。我们团队的业务遍布全球，在海外投资(OIO)、税务以及移民咨询方面有丰富经验。我们将非常乐意为您提供法律意见以确保您的投资成功。

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