[Insert DD Month YYYY]

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The Commissioner

Inland Revenue Department

PO Box 39010

Wellington Mail Centre

Lower Hutt, 5045

Dear Sir/Madam

**Re:** **Application to Hold Business Records Outside of New Zealand**

As tax agents for [Insert Client Name and IRD number], we hereby request the Commissioner to exercise [his/her] discretion to authorise the above named client to hold business records outside New Zealand in accordance with section 22(2BA) of the *Tax Administration Act 1994* and section 75(3) of the *Goods and Services Tax Act 1985*.

Under the relevant sections above, sufficient business records must be retained in New Zealand for the Commissioner to ascertain the taxpayers tax position. However, [Insert Client Name]’s accounting function is based in [Insert Relevant Country] and accordingly the majority of its business records are currently held in [Insert Relevant Country].

Given that the New Zealand tax obligations of [Insert Client Name] are satisfied from [Insert Relevant Country] and the unnecessary compliance costs associated with retaining records in New Zealand, it would be preferable for all business records to be held in [Insert Relevant Country]. The client accepts that records will be made available to the Commissioner upon request.

Accordingly, we request the Commissioner to exercise [his/her] discretion pursuant to section 22(8) of the Tax Administration Act 1994 and section 75(6) of the Goods and Services Tax Act 1985 to allow [Insert Client Name] to hold business records outside of New Zealand.

If you have queries in relation to the above, please feel free to contact us on [insert telephone number].

Yours faithfully

[Insert Name and Title]

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| Encl. |