Social security agreement between the United Kingdom and New Zealand

A guide to
National Insurance contributions
Benefits
Medical services
# Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>4</td>
</tr>
<tr>
<td>National Insurance contributions</td>
<td>6</td>
</tr>
<tr>
<td>Contributions when working in New Zealand</td>
<td>6</td>
</tr>
<tr>
<td>UK voluntary contributions in New Zealand</td>
<td>6</td>
</tr>
<tr>
<td>Contributions when working in the UK</td>
<td>7</td>
</tr>
<tr>
<td>Statutory Sick Pay and Statutory Maternity Pay that your employer pays</td>
<td>7</td>
</tr>
<tr>
<td>Self-employed contributions</td>
<td>7</td>
</tr>
<tr>
<td>Benefits</td>
<td>8</td>
</tr>
<tr>
<td>UK benefits the agreement covers</td>
<td>8</td>
</tr>
<tr>
<td>Contribution-based Jobseeker’s Allowance</td>
<td>8</td>
</tr>
<tr>
<td>Incapacity Benefit</td>
<td>8</td>
</tr>
<tr>
<td>State Pension</td>
<td>9</td>
</tr>
<tr>
<td>Bereavement benefits and widows’ benefits</td>
<td>11</td>
</tr>
<tr>
<td>Guardian’s Allowance</td>
<td>13</td>
</tr>
<tr>
<td>Child Benefit</td>
<td>13</td>
</tr>
<tr>
<td>Claiming your benefit</td>
<td>14</td>
</tr>
<tr>
<td>Medical services</td>
<td>15</td>
</tr>
<tr>
<td>In New Zealand</td>
<td>15</td>
</tr>
<tr>
<td>In the United Kingdom</td>
<td>15</td>
</tr>
<tr>
<td>In the Isle of Man</td>
<td>16</td>
</tr>
<tr>
<td>Where to get help and advice</td>
<td>17</td>
</tr>
<tr>
<td>General information</td>
<td>17</td>
</tr>
<tr>
<td>Some helpful leaflets</td>
<td>17</td>
</tr>
<tr>
<td>Addresses for enquiries about medical treatment</td>
<td>18</td>
</tr>
<tr>
<td>Addresses for contribution and benefit enquiries</td>
<td>19</td>
</tr>
</tbody>
</table>
This leaflet tells you what the social security agreement between the United Kingdom (UK) and New Zealand means for you.

It tells you about insurance and contributions, what UK benefits you may get, and how and where you can claim them. If you want information about New Zealand benefits, you should contact the New Zealand authorities at the address on page 20.

The leaflet also tells you what medical treatment you can get.

It only gives you general help. It does not cover every possible situation. You must not treat it as a complete and authoritative statement of the law.

Every effort has been made to ensure that the contents of this leaflet are correct at the date shown on the cover. However, the leaflet does not include any references to changes in the law made after that date. In the event that anything in this leaflet is different from a provision of the agreement between the UK and New Zealand, or any other legal provision, the terms of the agreement or provision will apply.

The agreement means that you will be treated in the same way as people living in the country to which you go in respect of the matters covered by the agreement. It also means that when you move from one country to another, you will be able to keep rights to some of the benefits that are based on the insurance you have paid.

**In the agreement**

*United Kingdom* means England, Scotland, Wales, Northern Ireland and the Isle of Man.
If you are going to New Zealand, let your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 19) know when you are going to leave, and give them your address in New Zealand. If you change your address later, let them know the new one too.

When you come back to the UK, tell your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 19) as soon as you can that you are back. Then, if anything needs to be done about your contributions or your benefit rights, it can be done straight away. If you do not tell them at once, any benefit claim you make might be affected.
Contributions when working in New Zealand

Working in New Zealand for a UK employer
You and your employer must pay UK Class 1 contributions on all earnings paid to you during the first 52 weeks of your employment in New Zealand if:

- you are ordinarily resident in the UK;
- you were resident in the UK immediately before commencing your employment in New Zealand;
- your employer has a place of business in the UK.

Other types of work in New Zealand
If your work in New Zealand is different from the work described in the previous section, you will not have to pay UK Class 1 and Class 2 contributions.

UK voluntary contributions in New Zealand
If you are abroad and do not have to pay UK Class 1 or Class 2 contributions, you may wish to think about paying UK voluntary contributions. Leaflet NI38, Social security abroad, tells you about this.

You must decide for yourself whether to pay UK voluntary contributions whilst living in New Zealand. As a general rule, it may not be worthwhile paying because:

- the New Zealand authorities will deduct the amount of your UK pension from any entitlement to a New Zealand pension;
- if you return to live in the UK, periods of residence in New Zealand may be treated as periods for which UK contributions were paid to help you qualify for certain benefits.

It may, however, be worth your paying UK voluntary contributions if you intend eventually to live somewhere other than the UK or New Zealand, or if you think that you might wish to claim benefits which are not covered by the agreement.

If you are trying to decide whether or not to pay UK voluntary contributions, see the sections headed Contribution-based Jobseeker’s Allowance (page 8), Incapacity Benefit (page 8), State Pension (page 9) and Bereavement benefits and widows’ benefits (page 11), before you decide.

The HM Revenue and Customs Centre for Non Residents in Newcastle will tell you what these arrangements mean for your own social security position. You can get in touch with them at the address on page 19.

The New Zealand authorities will tell you what effect paying UK voluntary contributions will have on New Zealand Superannuation. You can get in touch with them at the address on page 20.
Contributions when working in the UK

Working in the UK for a New Zealand employer
You do not have to start paying contributions until you have been living in the UK for a continuous period of 52 weeks if:

- you are not ordinarily resident in the UK;
- and you have been sent to work temporarily in the UK by your employer in New Zealand.

Other types of work in the UK
If your work in the UK is different from the work described in the previous section, you will normally have to pay UK contributions as soon as you start work here. Your employer should arrange this for you.

Statutory Sick Pay and Statutory Maternity Pay that your employer pays
Statutory Sick Pay (SSP) is paid by employers for up to 28 weeks to employees unable to work because they are sick. If you work for a UK employer and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SSP while you are in New Zealand. Such entitlement may continue even if your employer ceases to be liable to pay Class 1 contributions during your period of entitlement to SSP.

Statutory Maternity Pay (SMP) is paid by employers to help women take time off work when they expect a baby. If you work for a UK employer and have done so for at least 26 weeks and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SMP while you are in New Zealand. SMP is paid for up to 26 weeks. The rate of benefit depends on your average weekly earnings.

If you do not work for an employer or you are not entitled to Statutory Sick Pay for another reason, but you are insured under the UK scheme, you may get UK short-term Incapacity Benefit instead. The section headed Incapacity Benefit, on page 8, will tell you how short-term Incapacity Benefit can be paid in New Zealand.

Self-employed contributions
If you are self-employed in the UK, you will have to pay UK contributions, unless you have been told you do not have to because you do not earn enough. Leaflet CA02, National Insurance contributions for self-employed people with small earnings, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 for a woman), you will not have to pay either (see the section headed State Pension, page 9, for information on State Pension age).
UK benefits the agreement covers

• Contribution-based Jobseeker’s Allowance;
• Incapacity Benefit;
• State Pension;
• Widows’ benefits and bereavement benefits;
• Guardian’s Allowance; and
• Child Benefit.

Contribution-based Jobseeker’s Allowance

UK contribution-based Jobseeker’s Allowance (JSA) is for people who are available for and actively seeking work and who have paid sufficient National Insurance contributions.

Contribution-based JSA is not payable in New Zealand. Similarly, New Zealand Unemployment Benefit is not payable in the UK. But if you are unemployed while in New Zealand, the agreement may help you to qualify for New Zealand Unemployment Benefit by treating your residence in the UK as residence in New Zealand.

In the same way, if you normally work for an employer in the UK and you claim UK contribution-based Jobseeker’s Allowance, the agreement allows periods of employment in New Zealand to be treated as periods for which UK contributions were paid.

If you claim contribution-based Jobseeker’s Allowance and you rely on the provisions above, any time you were paid Unemployment Benefit in New Zealand will count as if you had been paid under the UK contribution-based scheme.

If you do not qualify for benefit under the conditions outlined above, but were working abroad for a UK employer, you might still be able to get contribution-based JSA if you remained ordinarily resident in the UK for the whole time you were abroad and paid contributions for the first 52 weeks.

Incapacity Benefit

Incapacity Benefit can be paid to people who cannot work because they are sick or disabled and are too young to get a UK pension – under 60 for women and under 65 for men.

Incapacity Benefit is paid at three basic rates:

• short-term (lower rate) for the first 28 weeks of sickness;
• short-term (higher rate) from the 29th to the 52nd week of sickness; and
• long-term rate from the 53rd week of sickness.
If you are going from the UK to New Zealand
You cannot generally get Incapacity Benefit for any time you spend outside the UK. But you may be able to get short-term Incapacity Benefit for a time if you are going to New Zealand temporarily and you are going for medical treatment, or you have already been incapable of work for six months.

If you are getting UK Incapacity Benefit and you plan to go to New Zealand, let your Jobcentre Plus/social security office know well before you leave the UK. You will need to tell them:

• your full name and address;
• your National Insurance number;
• details of the benefits you are getting;
• the date you plan to go to New Zealand;
• when you plan to come back to the UK; and
• why you are going to New Zealand.

If you are ill in New Zealand and need to claim New Zealand Sickness Benefit or Invalid’s Benefit, the agreement will allow you to be treated, for the purpose of the residence tests, as if you had been living in New Zealand during any periods when you were living in the UK.

If you are incapable of work on coming to the UK from New Zealand, you will be treated as satisfying the contribution conditions for UK short-term Incapacity Benefit as long as you remain incapable of work, provided you were receiving New Zealand Sickness Benefit or Invalid’s Benefit when you were last in New Zealand.

If you do not qualify for benefit under the conditions outlined above, but were working abroad for a UK employer, you might still be able to get short-term Incapacity Benefit if you remained ordinarily resident in the UK for the whole time you were abroad and paid contributions for the first 52 weeks.

State Pension

State Pension age
State Pension age in the UK is at present 65 for a man and 60 for a woman. But over a 10-year period, starting on 6 April 2010, State Pension age for women will change from 60 to 65.
How UK State Pension is paid in New Zealand

UK State Pension is normally payable in New Zealand, but you will not get annual increases in the benefit once you have ceased to be ordinarily resident in the UK. This means that your pension will stay at the same rate as when you left the UK, or when you first qualified for the pension if you were already living in New Zealand at the time.

How UK State Pension can be increased while you are in the UK

If you are living in the UK, any time you (or your husband if you are relying on his contributions) lived in New Zealand before reaching pension age will be treated as a period for which UK contributions were paid for UK basic State Pension. This can include:

- up to 13 weeks for the journey between the UK and New Zealand;
- and periods of absence from New Zealand, provided that during the period of absence you were employed and liable to pay New Zealand Income Tax on earnings arising from the employment, and you were not resident in the UK.

The above will also apply if you are a woman whose marriage has ended by death or divorce, and you wish to have your husband’s National Insurance record taken into account for the period of the marriage.

You should note that evidence of residence in New Zealand might be required to help you qualify under the provisions above. Residence could be confirmed by tax certificates, employers’ references, wage slips, travel documents, etc. that clearly show the period of residence in New Zealand. Alternatively, a letter from two people, who can be friends or relatives, who can confirm periods of residence in New Zealand will be acceptable. Evidence of residence in New Zealand should be kept until a claim for benefit is made in the UK.

If the residence provisions do not allow you to get a standard rate of UK State Pension, you will be entitled to receive the standard rate provided you were getting New Zealand Superannuation when you were last in New Zealand, if it was awarded solely under the New Zealand scheme and you are over UK pension age.

If you cease to be resident in the UK, any pension awarded under the agreement will no longer be payable. But benefit can sometimes be paid for periods of temporary absence from the UK.

This guide went to press in October 2005. Changes to the law after that date may affect some of the rules explained here. In particular, the Civil Partnership Act 2004 is expected to come into force on 5 December 2005. This will change the way the UK treats same-sex couples. When that happens, people of the same sex who have formed a civil partnership will be treated, as far as possible, in the same way.
as a married couple. Either partner in a civil partnership will be able to rely on the contributions paid by the other partner, or late partner, in the same way as a married person can rely on the contributions paid by a spouse or late spouse, when claiming State Pension or bereavement benefit.

Same-sex couples who are living together as if they were civil partners (but who have not formed a civil partnership) will be treated in the same way as unmarried couples.

**Effect of the agreement on entitlement to New Zealand Superannuation**

The agreement may help you to qualify for New Zealand Superannuation when you have reached pension age in New Zealand by allowing you to treat your residence in the UK as residence in New Zealand.

If you qualify for New Zealand benefit, the amount of your UK State Pension (including any additions payable with the pension) will be deducted from the New Zealand benefit which would otherwise be payable to you.

However, no deductions will be made by the New Zealand authorities in the case of a person who qualifies for New Zealand Superannuation solely under New Zealand legislation, and who was permanently resident in New Zealand on 1 January 1970 and had paid UK contributions while so permanently resident.

**Bereavement benefits and widows’ benefits**

Bereavement benefits can be paid to men and women who suffer the loss of their spouse during working life. There are three benefits available and you may be able to get Bereavement Payment and either Widowed Parent’s Allowance or Bereavement Allowance.

Women widowed prior to 9 April 2001 will have entitlement to their widow’s benefit protected, providing they continue to satisfy all the qualifying conditions.

**How UK bereavement benefits or widows’ benefits are paid in New Zealand**

UK bereavement benefits or widows’ benefits are normally payable in New Zealand, but you will not get annual increases in the benefit once you have ceased to be ordinarily resident in the UK. This means that your benefit will stay at the same rate as when you left the UK, or when you first qualified for the benefit if you were already living in New Zealand at the time.

**How UK bereavement benefits can be increased while you are in the UK**

If you are living in the UK when you make your claim, any time your spouse lived in New Zealand between the age of 16 and before pension age will be treated as a period for which UK contributions were paid.
If you are a widow coming to the UK and the residence provisions above do not allow you to get a standard rate of UK Widowed Parent’s Allowance (WPA) or Bereavement Allowance, you will be entitled to receive the standard rate if you were getting a widow’s benefit when you were last in New Zealand, if it was awarded solely under the New Zealand scheme. You will be able to receive either:

UK Widowed Parent’s Allowance;

or UK Bereavement Allowance if you are not entitled to WPA, but had reached the age of 45 either before you last left New Zealand or when you ceased to be entitled to WPA and this is within 52 weeks of your spouse’s death;

or State Pension if you have reached State Pension age.

If you cease to be resident in the UK, any pension awarded under the agreement will no longer be payable. But benefit can sometimes be paid for periods of temporary absence from the UK.

This guide went to press in October 2005. Changes to the law after that date may affect some of the rules explained here. In particular, the Civil Partnership Act 2004 is expected to come into force on 5 December 2005. This will change the way the UK treats same-sex couples. When that happens, people of the same sex who have formed a civil partnership will be treated, as far as possible, in the same way as a married couple. Either partner in a civil partnership will be able to rely on the contributions paid by the other partner, or late partner, in the same way as a married person can rely on the contributions paid by a spouse or late spouse, when claiming State Pension or bereavement benefit. Same-sex couples who are living together as if they were civil partners (but who have not formed a civil partnership) will be treated in the same way as unmarried couples.
Guardian’s Allowance

If you are looking after somebody else’s child after one or both of the child’s parents have died, you may be entitled to UK Guardian’s Allowance.

If you and any child for whom you wish to claim are ordinarily resident in the UK, then any time either of the child’s parents spent in New Zealand can be used to help your claim. If either parent of the child was born in New Zealand, that parent shall be treated as if he/she had been born in the UK.

If you, or the child for whom benefit is payable, cease to be ordinarily resident in the UK, any benefit awarded under the agreement will no longer be payable.

Child Benefit

UK Child Benefit can be paid if you are responsible for a child or young person in any week.

How UK Child Benefit is paid in New Zealand

If you are getting UK Child Benefit and you go to New Zealand, but you are not leaving the UK for good, you can usually be paid UK Child Benefit for the first 26 weeks you are away.

If you are leaving the UK for good, your Child Benefit will stop from the Monday following your date of departure.

How UK Child Benefit can be helped by the agreement

If you and your family normally live in the UK, any period of residence or presence in New Zealand may help you to get British Child Benefit.
There are time limits for claiming benefits. Contact the appropriate office or organisation without delay.

**If you want to claim contribution-based Jobseeker’s Allowance**
Go to your local Jobcentre Plus office or Jobcentre. It is listed in the business numbers section of the phone book under ‘Jobcentre Plus’.

**If you want to claim Statutory Sick Pay or Statutory Maternity Pay**
Get in touch with your employer or your local HM Revenue and Customs National Insurance Contributions Office. It is listed in the business numbers section of the phone book.

**If you want to claim other UK benefits**
Contact your local Jobcentre Plus/social security office. For your nearest office, look for the display advert under ‘Jobcentre Plus’ in the business numbers section of the phone book. State Pension can be claimed from The Pension Service. You can telephone The Pension Service on 0845 60 60 265.

**If you want to claim UK benefits when you are in New Zealand**
Contact The Pension Service at Tyneview Park. You will find their address on page 19.

**If you want to claim New Zealand benefits**
Contact the New Zealand authorities. You can find their address on page 20.
In New Zealand

You can only be treated under the National Health Service (NHS) while you are in the UK. You cannot get any money back from the NHS for any medical help you pay for in New Zealand.

Under a separate health agreement, UK nationals who live in the UK and are on short-term visits to New Zealand are eligible for immediately necessary healthcare under the health system on the same terms as citizens of New Zealand. They should show their UK passport.

If the treatment relates to an existing medical condition, then a medical specialist must agree that it is needed to stop the condition getting seriously worse if it is to be treated under the agreement. If a new condition arises, the medical specialist must agree that you require the treatment promptly. In both cases, the need for treatment must arise during your visit. You will have to pay the same charges as New Zealanders pay (e.g. for treatment at a doctor’s surgery or prescribed medicines). Routine checks for existing conditions are not normally provided under the agreement. Also, you are not covered for any medical treatment you go to New Zealand specifically to receive.

If you have a National Health Service medical card, please send it, and any of your family’s cards, to your Primary Care Trust. If you live in Scotland or Wales, send the card to the local Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card or at www.nhs.uk. Or you can give it to the Immigration Officer as you leave the UK.

If you don’t have a medical card, please tell your local Primary Care Trust, local Health Board or the Central Services Agency:

- your name;
- your address;
- your date of birth;
- the name and address of your UK doctor;
- your National Health Service number, if you know it; and
- when you are going to leave the UK.

You can get their address from www.nhs.uk or the business numbers section of the phone book or from a post office.

In the United Kingdom (England, Scotland, Wales and Northern Ireland)

Temporary visits to the UK
If you live in New Zealand and are a New Zealand citizen, and need immediately necessary treatment for a condition that arises during a visit to the UK, you can
get free NHS treatment under the health agreement at a family doctor's surgery. Immediately necessary hospital treatment will also be provided without charge. You will have to pay the same charges for emergency dental treatment and prescribed medicines as UK residents.

The agreement does not cover routine, non-emergency treatment from a GP or dentist or routine hospital treatment. You will normally have to pay the full cost for these services, as well as for any medicines you need. And if you come to the UK specifically for medical treatment, you will have to pay for it. You will not get your money back.

**Living permanently in the UK**
If you have come to live permanently in the UK, you can get the full range of treatments available under the NHS. These are generally free of charge, although there are some charges for medicines, dental treatment, glasses and some medical appliances.

You can approach any doctor's practice and ask to be registered on their list for NHS treatment. For help and advice on registering with a GP's practice, ask your local Primary Care Trust. Their contact details can be found on the NHS website at [www.nhs.uk](http://www.nhs.uk).

---

### In the Isle of Man

If you want to know about medical services in the Isle of Man, please contact the Department of Health and Social Security in the Isle of Man at the address on page 18.
General information

If you wish to contact any agency whose address is given in this section, please supply the following information, if possible:

- your full name;
- your full address;
- your date of birth; and
- your UK National Insurance (NI) number or NHS number. A UK NI number should be quoted, if known, for UK benefit or contribution enquiries. For medical/health enquiries, an NHS number should be quoted, if known.

Some helpful leaflets

You can get information about UK benefits from other leaflets. You can also get more information from the Department for Work and Pensions website: www.dwp.gov.uk

You can get the following leaflets from your local Jobcentre Plus/social security office or, if you are abroad, from The Pension Service at Tyneview Park. You can find their address on page 19.

**Babies and children**
- BC1

**A guide to Child Benefit and Guardian’s Allowance**
- CB1

**Widowed?**
- GL14

**Social security benefit rates**
- GL23

**If you think our decision is wrong**
- GL24

**Coming from abroad and social security benefits**
- GL28

**Going abroad and social security benefits**
- GL29

**A guide to Incapacity Benefit**
- IB1

**A guide to Income Support**
- IS20

**Jobseeker’s Allowance – Helping you back to work**
- JSAL5

**A guide to maternity benefits**
- NI17A

**Social security abroad**
- NI38

**State Pensions – Your guide**
- PM2

**Sick or disabled?**
- SD1

**Ill or disabled because of a disease or deafness caused by work?**
- SD6

**Disabled because of an accident at work?**
- SD7

**Financial help if you work or are looking for work**
- WK1
Addresses for enquiries about medical treatment

**England**
Department of Health
Finance Directorate
Quarry House
Quarry Hill
Leeds LS2 7UE
tel: 0113 254 5819
e-mail: dhmail@dh.gsi.gov.uk

**Northern Ireland**
Department of Health, Social Services
and Public Safety
General Medical Services Branch
Room D3
Castle Buildings
Upper Newtownards Road
Belfast BT4 3SQ
tel: 028 9052 2890

**Scotland**
Scottish Executive Health Department
St Andrew’s House
Regent Road
Edinburgh EH1 3DG
tel: 0131 556 8400
e-mail: ceu@scotland.gov.uk

**Wales**
National Assembly for Wales
NHS Directorate
Cathays Park
Cardiff CF10 3NQ
tel: 029 2082 5111
e-mail: health.enquiries@wales.gsi.gov.uk

**Isle of Man**
Department of Health and Social Security
Health Division
Crookall House
Demesne Road
Douglas
Isle of Man IM1 3QA
tel: 01624 642608
e-mail: healthservices@dhss.gov.im

**New Zealand**
Ministry of Health
PO Box 5013
Wellington
New Zealand
tel: 00 64 (04) 496 2201
Addresses for contribution and benefit enquiries

UK Social Security Scheme (but not Child Benefit or Guardian’s Allowance)
Department for Work and Pensions
The Pension Service
International Pension Centre
Tyneview Park
Newcastle-upon-Tyne NE98 1BA

If you are in the UK, you can phone or fax The Pension Service at Tyneview Park on:
tel: 0191 218 7777
fax: 0191 218 3836

If you are phoning or sending a fax from outside the UK, dial the international code, then:
tel: 44 191 218 7777
fax: 44 191 218 3836
email: TVP-IPC-Customer-Care@thepensionservice.gsi.gov.uk

Child Benefit and Guardian’s Allowance
HM Revenue and Customs
Child Benefit Office
PO Box 1
Washington
Newcastle-upon-Tyne NE88 1AA

If you are in the UK, you can phone or fax the Child Benefit Office on:
tel: 0845 302 1444 (Child Benefit)
0845 302 1464 (Guardian’s Allowance)
fax: 0191 225 1543 (Guardian’s Allowance)

If you are phoning or sending a fax from outside the UK, dial the international code, then:
tel: 44 191 225 1144 (Child Benefit)
44 191 225 1536 (Guardian’s Allowance)
fax: 44 191 225 1543 (Guardian’s Allowance)
email: child.benefit@hmrc.gsi.gov.uk

National Insurance contributions
HM Revenue and Customs
Centre for Non Residents
Room BP1301
Benton Park View
Newcastle-upon-Tyne NE98 1ZZ

If you are in the UK, you can also phone or fax the Centre for Non Residents (Newcastle) Helpline on:
tel: 0845 915 4811
fax: 0845 915 0067

If you are phoning or sending a fax from outside the UK, dial the international code, then:
tel: 44 191 203 7010
fax: 44 191 225 0067

You can also get more information and contact HM Revenue and Customs via their website: www.hmrc.gov.uk

For details of UK Income Tax while you are abroad contact:
HM Revenue and Customs
Centre for Non Residents
St John’s House
Merton Rd
Bootle
Merseyside L69 9BB
You can phone the Centre for Non Residents on:
tel: 0845 070 0040

If you are phoning from outside the UK, dial the international code, then:
tel: 44 151 210 2222

**Isle of Man Social Security Scheme**
Department of Health and Social Security
Markwell House
Market Street
Douglas
Isle of Man IM1 2RZ

You can phone or fax the Department of Health and Social Security on:
tel: 01624 685059 (Contributions)
   01624 685068 (Pensions)
   01624 685101 (Other benefits)
fax: 01624 685030
e-mail: socialsecurity@dhss.gov.im

**New Zealand Scheme**
Work and Income New Zealand
International Services
195–201 Willis Street
PO Box 27 178
Wellington
New Zealand

If you are phoning or sending a fax from the UK, dial the international code, then:
tel: 64 4 916 2410
fax: 64 4 918 0159

If you are in New Zealand, you can phone or fax Work and Income New Zealand on:
tel: 0800 771001
fax: 04 918 0159
e-mail: international.services@msd.govt.nz
This leaflet is only a general guide to benefit and is not a full and authoritative statement of the law. We have made every effort to ensure that the information in this leaflet is correct at the date shown on the cover. However, changes in the law may make the leaflet become gradually less accurate.