Date

Dear Name

Professional Services (Simplified Contract for Service)

Attached please find a form for you to complete and return once you have finished the listed professional service.

Professional Service to be provided:

Dates:

Amount to be paid. (Note: if the service is to be for more than $1500 (plus GST) then a Full Contract for Service needs to be provided).

Unitec is obliged to apply New Zealand’s tax law to all Professional Services/ Contracts for Service with Unitec. These tax obligations will vary, depending on the individual circumstances.

There are a range of occupational groups which legally must be taxed at source, i.e. Unitec is legally obliged to withhold tax at the prescribed rate. These groups are defined in Schedule 4 of the Income Tax Income Tax Act 2007. Those most likely, but not exclusively, to be contracted by Unitec are examiners, lecturers, stage performers, script writers and those to whom an honorarium is paid. For the purposes of the Withholding Tax Regulations, the category of ‘entertainers’ has been deemed to include lecturers.

The amount of tax to be withheld is defined in Schedule 4 the Income Tax Act 2007. An IR330C form is supplied where Unitec believes it has the obligation to withhold tax on a particular Contract for Service (Tax Code WT). If Unitec is not supplied with the Contractor’s IRD number, it will be obliged to withhold tax at a higher rate, as set out in Schedule 4 of the Income Tax Act 2007.

In order to pay the services, we need bank document stating account holder’s name, account number and bank name (logo).

If you have any concerns about this arrangement, please contact the Business Administrator (Name) on extn. (number).

Yours sincerely,

Head of School / Department Manager