## Work Out Your Prescribed Investor Rate (PIR)

There are four rates that can apply to an investor who has also provided their IRD number: $\mathbf{0 \%}, \mathbf{1 0 . 5 \%}$, $\mathbf{1 7 . 5 \%}$ and $\mathbf{2 8 \%}$. Use the chart below to identify the correct rate for your circumstances.

Resident individual investor Note: The income details are for the 2 income years prior to the income year the PIR is to be applied to.


Non-resident investor

## Your PIR is $\mathbf{2 8 \%}$

## Your PIR is 0\%

## Company, incorporated society



You can choose a PIR of either $0 \%, 17.5 \%$ or $28 \%$ to best suit your beneficiaries

## Your PIR is 0\%

The investment should be split and each partner/holder should give the PIE their correct PIR and IRD number: $0 \%, 10.5 \%, 17.5 \%$ or $28 \%$

