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**Te Kāwanatanga
o Aotearoa**
New Zealand Government

Who is eligible to get a rates rebate

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Blind Low Vision NZ, Auckland.

Transcriber's Note: The logo at the top of the page shows the New Zealand coat of arms on the left and the text “Te Kāwanatanga o Aotearoa New Zealand Government” on the right.

Who is eligible to get a rates rebate

Find out what the eligibility requirements are and work out if you can get a rebate.

How rates rebates are calculated

When working out if you're eligible for a rates rebate, your local council will check your income, how many dependants you have, and how much your annual rates bill is.

Even if you can only meet some of the requirements, you may still be eligible for a rebate.

How much you can earn

Each year, an income limit is set for the maximum rebate. Households earning up to this income limit can receive the full rebate. Households earning more may still be eligible, but the rebate amount will be lower.

SuperGold cardholders can earn more

SuperGold cardholders and their households have a higher income abatement threshold for the maximum rebate.

Households earning up to the SuperGold income abatement threshold can receive the full rebate.

Households earning more than this may still be eligible, but the rebate amount will be lower. You need to include a copy of your signed SuperGold card with your application.

www.govt.nz/supergold-card/

Get an estimate of how much rebate you might get

Use our rates rebate calculator to get an estimate.

www.govt.nz/rates-rebate-calculator/

Where you live

To be eligible for a rates rebate:

- the property you pay rates for must be your usual place of residence
- you must be living in your own home at the start of the rates year (1 July each year)
- you're listed as your property's ratepayer on your local council's rating information database (RID)—or one of the other types of property ownership and living situations applies to you.

It's okay to have a short stay away, such as a holiday or hospital visit. But you cannot get a rates rebate if you do not usually live at your property.

Other types of ownership and living situations

If you live in a retirement village

Most retirement village residents, including people who live under a "licence to occupy" (LTO) agreement, can apply for a rates rebate.

Complete and include the Retirement village resident rates rebate certificate form with your rates rebate application.

You can find form on this page:

www.govt.nz/rates-rebate-application-form/

You live in an owner-occupied flat or a company-share flat or apartment

If your name is not on the rates bill but you live in an "owner-occupier" flat, such as a company-share flat or apartment, you may still be able to get a rebate.

Complete and include the Company-share apartment rates rebate declaration form with your rates rebate application.

You can find the form on this page:

www.govt.nz/rates-rebate-application-form/

If you live in a trust-owned property

You need to be a named trustee and listed in the council's Rating Information Database (RID) to be able to get a rebate.

Contact your council if you're unsure.

Properties you cannot get a rebate for

You cannot get a rebate for your property if you:

- do not usually live there
- use your property mainly for commercial activities—for example, farming or business, or as a rental property or holiday home
- own more than 1 property—you cannot claim for other properties even if they're in a different council area.

The total rates you pay

You need to find out how much rates you pay during the current rating year—from 1 July to 30 June each year.

Your total may be a combination of:

- local council rates (city or district council)
- regional council rates
- council water rates.

Apply as soon as your first rates invoice arrives. Contact your local council or retirement village operator if you need help to get this information.

Your dependants

Calculate how many dependants were living with you on 1 July.

A person is not a dependant if:

- you get a payment for them under section 363 of the Oranga Tamariki Act 1989
- they're your spouse or partner.

Child dependents

These are children who:

- live at your home
- are cared and provided for by you (and your spouse or partner)
- were dependants aged under 18 (on 1 July), not married and not in a civil union or de facto relationship
- you were not receiving payments for under section 363 of the Oranga Tamariki Act 1989.

Children in shared care count as dependant.

Family dependents

Relatives are dependants if:

- they live at your home
- you (and your spouse or partner) care and provide for them
- they get a benefit from Work and Income—but not New Zealand Superannuation.

Your household income before tax

To work out your total household income before tax, you need to add up all the money you earned, for the last tax year 1 April to 31 March. Summaries from Inland Revenue and your pay slips often call this amount your "gross amount".

SuperGold cardholders have a different income abatement threshold than other households. See above for how rates rebates are calculated.

If you live with a joint homeowner, partner, or spouse, include what they earned during the same time period. Do not include their income if they do not live with you and do not include your dependants' income.

Your household income may come from, for example:

- wages
- salary
- government benefits and payments
- pensions
- self-employed income
- bonuses
- overseas income
- interest or dividends.

The rates rebate application form lists more income sources that you need to consider.

Get proof of your income

You'll need to include proof of your income with your application when you apply.

You can get this proof from Inland Revenue or Work and Income.

Proof of income from Inland Revenue

You can get an income summary by logging into Inland Revenue (IR).

<https://www.ird.govt.nz/income-tax/income-tax-for-individuals/understanding-your-income-summary-in-myir/request-a-summary-of-income>

You can also contact IR's self-service number (NZ only).

<https://www.ird.govt.nz/contactus/self-service-options>

Proof of income from Work and Income

You can ask your case manager to give you a letter showing your income.

Call Work and Income on **0800 559 009** (NZ only).

If you are Deaf, hard of hearing, deafblind, speech impaired or find it hard to talk, you can use the New Zealand Relay Service. www.nzrelay.co.nz

If you're self-employed

You'll need to provide a copy of your complete set of financial accounts, IR3B or IR10.

These forms can be found on the Inland Revenue website.

<https://www.ird.govt.nz/income-tax/income-tax-for-individuals/what-happens-at-the-end-of-the-tax-year/individual-income-tax-return---ir3/complete-my-individual-income-tax-return---ir3>

Talk to your council about eligibility

If you have any rates rebate questions, including about your eligibility for a rebate, contact your local council.

<https://www.lgnz.co.nz/local-government-in-nz/councils-in-aotearoa/council-websites-and-maps/>

More information

For more information about rates rebates, visit:

www.govt.nz/getting-a-rates-rebate/

End of Who is eligible to get a rates rebate