



Inland Revenue
Te Tari Taake

**We're black and white
about undeclared
cash jobs.**

It's tax crime.

Your clients in the construction sector may hear from us soon regarding their obligation to declare all their income, including cash jobs – no matter how big or small – when they file their upcoming GST return and/or income tax returns.

As their tax agent, you have an important role to play in ensuring your clients are not committing tax crime. Some of the ways you can help are:

- Let them know that IR is getting smarter at finding people in their industry who are not declaring all their income
- Remind them that the consequences of being caught can include tax penalties, or criminal convictions that could lead to prison – which could have considerable impact on their business and personal circumstances
- Ask your clients directly whether they have cash jobs to be declared when you request their financial records
- Provide them with advice on good record keeping, ensuring all jobs are accounted for when their returns are due.

Remember, you have a responsibility and duty of care to ensure your clients declare all their income, including any cash jobs. Please ensure you do everything to make sure your client meets their obligations.

Yours sincerely

Tony Morris
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