

Global Immigration alert

January 2025



New Zealand

Working remotely from New Zealand

Executive summary

On 27 January 2025, the government announced new visa conditions that allow holders of all types of Visitor Visas to work remotely for an overseas employer or client while performing their intended lawful purpose in New Zealand. This change took effect for all Visitor Visa applications submitted on or after 27 January 2025. Travelers entering New Zealand through the NZeTA (New Zealand Electronic Travel Authority) are also subject to these same conditions.

Key developments

Holders of Visitor Visas are permitted to work remotely for an overseas employer but must not:

- ▶ Work for a New Zealand employer
- ▶ Provide goods or services to individuals or businesses in New Zealand
- ▶ Undertake work that requires physical presence at a workplace in New Zealand

This policy change broadens the scope of activities permitted under the Visitor Visa guidelines, rather than creating a new visa category.

It is important to note that remote work cannot be the primary purpose for staying in New Zealand. Remote work is permitted only as an incidental activity while engaging in the main purpose of the visit, such as sightseeing, visiting friends or attending business meetings.

Business visitors

Individuals intending to travel to New Zealand for business purposes are permitted to work remotely. Any remote work in New Zealand may be managed carefully in such circumstances to ensure immigration compliance.

Tax implications

The tax implications for an individual will depend not only on the duration of their time in New Zealand but also on broader facts and circumstances. Advice may be obtained on a case-by-case basis to minimize the risk for both the individual and their employer. Individuals intending to work remotely from New Zealand for more than 92 days in a 12-month period may stay updated with any potential tax implications.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.



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