

ACC

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Fringe Benefit Tax (FBT)

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[Types of Fringe Benefits](#)

Business running motor vehicles

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For Parents

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Rates & Allowances

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Student Allowance Thresholds:

[Two Parents](#) | [One Parent](#) | [No Parents](#)

[Childcare Assistance](#)

[Use of Money Interest \(UOMI\)](#)

- The Debit rate is the percentage of interest charged by Inland Revenue on amounts owed to them by the taxpayer.
- The Credit rate is the percentage of interest paid by Inland Revenue on amounts owed to the taxpayer.

Income Tax Rates

[Income Tax Rates – Individuals](#)

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Working for Families

[Working for Families Tax Credits \(WfFTC\)](#)

[Payment Table](#)

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Other Inland Revenue information

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