

GMS Flash Alert

Immigration

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New Zealand – Introduction of Remote Work Provisions on New Zealand Visitor Visas and NZeTAs

In this *GMS Flash Alert*, we report on the introduction of remote work provisions for visitor visa holders and New Zealand Electronic Travel Authority (NZeTA) holders. These new provisions extend to visas applied for on or after 27 January 2025.

Immigration New Zealand (INZ) has introduced immigration instructions to formally permit remote work for an overseas client or business whilst on a visitor visa or NZeTA.¹ These new instructions pertain to all visitor visas and NZeTAs applied for on or after 27 January 2025. INZ has not capped the period of time for which remote work can be carried out on these visas.

Prior to this announcement, immigration instructions did not explicitly address remote work allowances for visitor visa holders, but it was accepted practice to perform remote work on visitor visas and NZeTAs, provided certain checks and balances were in place. Historically, the lack of legislation on this topic has brought a degree of risk and uncertainty to remote work practices.

WHY THIS MATTERS

The new remote work policies for those in New Zealand on visitor visas will provide more flexibility for foreign nationals who are working remotely – or wish to work remotely – in New Zealand. It is a nod to the new reality of changes in the labour market tied to a “work from anywhere” world enabled by the widespread use of telecommunication technologies and many workers no longer being tethered to a particular office.

Codifying these provisions provides formality, structure, and clarity to remote work allowances, as well as signalling the government’s increased focus on bringing in talent and supporting businesses, as part of commitments to economic growth in the coming year.

More Details

Minister of Finance Statement

Minister of Finance, Nicola Willis, noted per these changes that many remote workers were very highly-skilled individuals employed by innovative companies. “We want more of the world’s wealthy and super-talented

people coming in the arrival gates behind us. We hope that in some cases, it will encourage those people and the firms they represent to consider doing more business with New Zealand in the future," she said.²

These changes are also intended to accommodate digital nomads, particularly in the technology and social media sectors.

Scope of Permitted Work Defined

Clear definitions have now been provided around the scope of remote work permitted, extending to:

- answering emails and phone calls;
- coding and testing;
- writing reports;
- attending meetings or giving presentations to colleagues outside New Zealand;
- creating content as a social media influencer – as long as this does not include promoting an activity, event, or product for gain or reward from a New Zealand business or person in New Zealand.

Importantly, INZ has clarified that remote work does not include any work performed that:

- is for a New Zealand employer;
- is with a New Zealand business or person in New Zealand in exchange for goods or services, for example free accommodation in exchange for a review;
- requires the visa holder to be in New Zealand.

KPMG INSIGHTS

There is now a greater degree of certainty for businesses with employees engaging in remote work in New Zealand. It is important to ascertain, however, that work is not performed for New Zealand clients and that the visa holder remains off-site.

Remote work on visitor visas and NZeTAs must also remain incidental to the primary purpose of travel and holidaying. If work needs to be undertaken for a New Zealand-based employer, a work visa must be obtained.

FOOTNOTES:

1 Immigration New Zealand, "[Working remotely in New Zealand on a visitor visa.](#)"

2 Te Reo Tātaki (TVNZ), 1News, "[Visa rules loosened for 'digital nomads', Nicola Willis announces](#)" (27 January 2025). *Please note that by clicking on this link, you are leaving the KPMG website for an external site (non-KPMG, non-governmental), that KPMG is not affiliated with nor does endorse its content. The use of the external site and its content may be subject to the terms of use and/or privacy policies of its owner or operator.*

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