

RWT dividends treated as interest/ Māori authority distributions

Your copy

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Use the envelope provided to post your return and any cheque payment.

Notes

Use this form for paying RWT deducted:

- amounts distributed by a Māori authority.
- by agents or trustees from dividends received on behalf of another person.
- from "dividends treated as interest" which are dividends paid by companies which at the time are not resident in New Zealand, or are prohibited by their constitution from distributing all income to any proprietor, member or shareholder, or whose incomes are exempt, or who are solely engaged in life insurance or re-insurance

Dividends treated as interest have no imputation or FDP credits to attach as they are not subject to the imputation rules.

Name and address changes

This form shows your name, address and IRD number. If any of the details are wrong, please print the correct details on the orange part (Inland Revenue copy) of the form before sending it back.

If you are changing your address details and your new address is a PO Box number, please show your box lobby, if you have one. If you are unsure of your box lobby please contact New Zealand Post.

Filling in the form

Fill in the details on the top part of the form (your copy) and calculate the RWT payable first.

- Box 3. This includes the following amounts:
 - agents' or trustees' dividends and dividends treated as interest (see above), before RWT is deducted. Note that this amount excludes non-specified dividends and all dividends not liable for RWT (see below)
 - amount of Māori authority distributions before RWT is deducted.
- Box 4. Use the table below to work out the tax on distributions For dividends: multiply box 3 by 0.33
 For distributions: the RWT is either 17.5% and/or 33%.

			RWT distribu	tions	Rate		
	Māori	IRD number is held	\$		@ 17.5%	\$	•
	authority distributions	Member's IRD number is not held for distributions	\$,	@ 33%	\$	•
	Dividends treated as interest	All dividends treated as interest and RWT on dividends via agents or trustees	\$		@ 33%	\$	•
					Total	\$	•

Enter the total amount to Box 4 of the 'Inland Revenue' copy

- Box 5. This is the total of all imputation credits and/or Māori authority credits that have been attached to the dividends/distributions.
- Box 6. This is the total of all FDP credits attached to dividends paid or to distributions made by a corporate Māori authority (for tax years prior to 1 April 2017).

Copy the details to the orange part of the form (Inland Revenue copy), sign it in the box provided and send this part to Inland Revenue.

Dividends/distributions not liable for RWT

- Companies do not have to deduct RWT from dividends that are paid:
 - between members of a group of companies
 - to holders of a current Certificate of exemption from RWT (IR15C)
 - to non-residents
 - by a qualifying company.
- Māori authorities do not have to deduct RWT from distributions that have been paid:
 - from income derived in the 2003-04 or earlier income year
 - from income that is exempt income to the Māori authority
 - to holders of a current Certificate of exemption from RWT (IR15C)

For more information about dividends or distributions not liable for RWT call us on 0800 377 774 or read our booklet *RWT on dividends (IR284)*.

Due date

The due date for payment is the 20th of the month following the month in which the dividends/distributions were paid.

Paying RWT on dividends/distributions

You can make your payments:

- by posting a cheque with your return in the reply envelope provided. Please make cheques payable to "Inland Revenue" and cross them "Not transferable". Do not send cash.
- electronically—tick the "Yes" option if you are paying electronically.
 You won't need to fill in the payment slip.

For more information call us on 0800 377 774 or read our pamphlet *Making payments* (IR584).

Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

Go to **www.ird.govt.nz** (search keywords: managing penalties) for more information.

Arrangements

If you're unable to pay your tax by the due date, please call us. We'll look at your payment options which may include an instalment arrangement, depending on your circumstances. Arrangements can be agreed on before or after the due date for payment. But, there are greater reductions in the penalties charged if the arrangement is made before the due date.

For more help

See our booklet Taxpayer obligations, interest and penalties (IR240).

www.ird.govt.nz

Go to our website for information and to use our services and tools.

- Secure online services login to check your account information, file an employer schedule, confirm personal tax summaries and update your family details and income.
- Get it done online complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- Work it out use our calculators, worksheets and tools to help you manage your tax business like checking your tax code, or your filing and payment dates.
- Forms and guides download our guides, and print forms to post to us.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

0800 self-service numbers

This service is available seven days a week (any time, except between 5 am and 6 am) for a range of self-service options. Remember to have your IRD number with you when you call.

For personal information, such as account balances, you'll also need a personal identification number (PIN). You can get a PIN by calling 0800 257 777 and following the step-by-step instructions.

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