



NRWT reconciliation statement guide

Use this guide to help you complete your:

- IR67 NRWT withholding certificates
- IR67S NRWT reconciliation statement.



www.ird.govt.nz

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

- **Log in or register for myIR** – manage your tax and entitlements online.
- **Demonstrations** – learn about our services by watching short videos.
- **Get it done online** – complete forms and returns, make payments, give us feedback.
- **Work it out** – use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** – download our forms and guides.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

How to get our forms and guides

You can get copies of all our forms and guides by going to **www.ird.govt.nz** and entering the shoulder number in the search box. You can also order copies by calling 0800 257 773.

The information in this guide is based on current tax laws at the time of printing.

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Filling in your IR67

The *New Zealand NRWT withholding certificate (IR67)* is a summary of the income paid and NRWT deducted for the year.

You must complete your IR67 form and send it with your IR67S reconciliation by 15th May to:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

Prepare an NRWT withholding certificate for each non-resident you paid non-resident passive income (NRPI) to during the financial year. This includes non-resident financial arrangement income (NRFAI) - see examples on pages 8 and 16.

The certificate must show:

- the income year covered
- the recipient's full name
- their full overseas address
- the recipient's IRD number (if you know it)
- the recipient's date of birth (if you know it)
- the country code of the non-resident
- the type of income liable for NRWT (interest, dividends, copyright [cultural] royalties, other royalties and know-how payments)
- any NRPI exempt from NRWT in Box 10, eg, gross dividends exempt from NRWT
- the gross NRPI liable for NRWT (in the appropriate boxes)
- if NRWT is nil please put 0.00 in Box 11
- the amount of NRWT calculated on the gross NRPI
- the net NRWT paid for the year
- your own name, address and IRD number
- your signature and the date.

Please note you won't be able to show a surname and first name for non-individuals. Please show the whole name on the "Surname" line. For example:

- Company - Wyatt Firsound Ltd
- Partnership - Upp and Adam
- Trust - Owen Mahoney Family Trust
- Estate - Amanda Legg Estate

Complete one certificate for each recipient showing all income and fill in the details for the year to 31 March. Take a copy of each certificate. For joint accounts you only need to issue one certificate.

Send the original certificate to each non-resident. Attach the copies to your IR67S reconciliation.

Filing certificates electronically

NRWT certificate details can be sent to us in an electronic format. Depending on the size of the file, it can be emailed or sent on a disk. To ensure the security of the file, it must be encrypted.

Create your file(s) following the data format specified in the RWT/NRWT filing specification on Inland Revenue's website: **www.ird.govt.nz/rwt/deducting/withholding-taxes/** Your data must meet these format requirements.

Encrypt your file following the instructions under encryption requirements on our website **www.ird.govt.nz/rwt/deducting/withholding-taxes/** You must save the public key on your computer to encrypt the files with. Please note that by using this key, you will not need to send any additional passwords. If you have multiple RWT/NRWT files, you can zip the files first, and then encrypt the zip file.

Once the file is encrypted, check the size of the file. If the file is smaller than 20MB, you can attach it to an email and send to **rwt.certificate.filing@ird.govt.nz**

If the file is larger than 20MB, you can burn it to a CD/DVD and mail to:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

Please mail the accompanying IR67S to the same address.

For detailed instructions on this process, go to
www.ird.govt.nz/rwt/deducting/withholding-taxes/

Inland Revenue
Te Tari Taake
Income Tax Act 2007

New Zealand
withhold

- Please read the notes in our *NRWT payer's guide* (IR2) to help you fill in this form.

Recipient's details – Full name and overseas address of person receiving income

Surname

First name(s)

Full overseas address

Street

Suburb

City

Country

Income liable for NRWT

	Gross amount or credited
Dividends	<input type="text"/>
Interest	<input type="text" value="1,936.00"/>
Copyright (cultural) royalties	<input type="text"/>
Other royalties and know-how payments	<input type="text"/>
Add Boxes	
Less: FDP of gross amount (For tax year)	
Net NRWT	

Payer's details – Full name and address of person or company paying the tax

Name

Address

Payer's signature

Print the full name and full address of the non-resident here

Enter the gross non-resident passive income paid or credited including non-resident financial arrangement income.

Print the full name and full address of the person or company paying the NRWT

Sign and date

Inland Revenue copy

IR67
March 2018

91) **Inland Revenue copy**

f person

Year ending 31 March **2 0 1 9**

2 Recipient's New Zealand IRD number (if known)

3 **1 2 3 4 5 6** 1

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

4 Recipient's date of birth

0 1 0 1 1 9 6 5 14A

Day Month Year

5 Country code

A U 6

Amount paid in NZ\$

NRWT on gross amount in NZ\$

7 8 **496.30** 11 12

9 13

10 14

11 to 14

15 16

17

18

Company

Payer's IRD number

1 1 3 2 1 6 7 18

Certificate number

Date

Day Month Year

- 1 Your copy
- 2 Enter the year the income was paid or credited
- 3 Show the non-resident's IRD number if you know it
- 4 Print the appropriate country code from pages 11-14 in this guide
- 5 Enter the NRWT deducted from the gross income
- 6 Total NRWT deducted from the non-resident's income
- 7 Net NRWT paid to Inland Revenue
- 8 Enter the payer's IRD number

Customised certificate format

To use a customised form of certificate (such as a bank statement) you need to get approval from us first. Send a copy of your customised form to our:

Non-resident Centre
Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045
Wellington
New Zealand

You can contact our Non-resident Centre by:

Phone 03 951 2020 Mon-Fri 8am-8pm, Sat 9am-1pm
Fax 03 951 2216
Email nonres@ird.govt.nz

Any customised certificate format must still show all the information listed in your *NRWT payer's guide (IR291)*.

If you use customised certificates, you may send them on disk with your IR67S reconciliation. The notices you send to clients, or any summary reports, aren't acceptable as copies of certificates.

Country codes

Use these codes to fill in Box 6 of your IR67.

Afghanistan	AF	Cambodia	KH
Åland Islands	AX	Cameroon	CM
Albania	AL	Canada	CA
Algeria	DZ	Cape Verde	CV
American Samoa	AS	Cayman Islands	KY
Andorra	AD	Central African Republic	CF
Angola	AO	Chad	TD
Anguilla	AI	Chile	CL
Antarctica	AQ	China	CN
Antigua and Barbuda	AG	Christmas Island	CX
Argentina	AR	Cocos (Keeling) Islands	CC
Armenia	AM	Colombia	CO
Aruba	AW	Comoros	KM
Australia	AU	Congo	CG
Austria	AT	Congo, The Democratic Republic of the	CD
Azerbaijan	AZ	Cook Islands	CK
Bahamas	BS	Costa Rica	CR
Bahrain	BH	Côte d'Ivoire	CI
Bangladesh	BD	Croatia	HR
Barbados	BB	Cuba	CU
Belarus	BY	Cyprus	CY
Belgium	BE	Czech Republic	CZ
Belize	BZ	Denmark	DK
Benin	BJ	Djibouti	DJ
Bermuda	BM	Dominica	DM
Bhutan	BT	Dominican Republic	DO
Bolivia	BO	Ecuador	EC
Bosnia and Herzegovina	BA	Egypt	EG
Botswana	BW	El Salvador	SV
Bouvet Island	BV	Equatorial Guinea	GQ
Brazil	BR	Eritrea	ER
British Indian Ocean Territory	IO	Estonia	EE
Brunei Darussalam	BN	Ethiopia	ET
Bulgaria	BG		
Burkina Faso	BF		
Burundi	BI		

Falkland Islands		Isle of Man	IM
(Malvinas)	FK	Israel	IL
Faroe Islands	FO	Italy	IT
Fiji	FJ	Jamaica	JM
Finland	FI	Japan	JP
France	FR	Jersey	JE
French Guiana	GF	Jordan	JO
French Polynesia	PF	Kazakhstan	KZ
French Southern Territories	TF	Kenya	KE
Gabon	GA	Kiribati	KI
Gambia	GM	Korea, Democratic	
Georgia	GE	People's Republic of	KP
Germany	DE	Korea, Republic of	KR
Ghana	GH	Kuwait	KW
Gibraltar	GI	Kyrgyzstan	KG
Greece	GR	Lao People's	
Greenland	GL	Democratic Republic	LA
Grenada	GD	Latvia	LV
Guadeloupe	GP	Lebanon	LB
Guam	GU	Lesotho	LS
Guatemala	GT	Liberia	LR
Guernsey	GG	Libya	LY
Guinea	GN	Liechtenstein	LI
Guinea-Bissau	GW	Lithuania	LT
Guyana	GY	Luxembourg	LU
Haiti	HT	Macao	MO
Heard Island and McDonald Islands	HM	Macedonia, The Former	
Holy See (Vatican City State)	VA	Yugoslav Republic of	MK
Honduras	HN	Madagascar	MG
Hong Kong	HK	Malawi	MW
Hungary	HU	Malaysia	MY
Iceland	IS	Maldives	MV
India	IN	Mali	ML
Indonesia	ID	Malta	MT
Iran, Islamic Republic of	IR	Marshall Islands	MH
Iraq	IQ	Martinique	MQ
Ireland	IE	Mauritania	MR
		Mauritius	MU
		Mayotte	YT

Mexico	MX	Qatar	QA
Micronesia, Federated States of	FM	Réunion	RE
Moldova	MD	Romania	RO
Monaco	MC	Russian Federation	RU
Mongolia	MN	Rwanda	RW
Montenegro	ME	Saint Helena	SH
Montserrat	MS	Saint Kitts and Nevis	KN
Morocco	MA	Saint Lucia	LC
Mozambique	MZ	Saint Pierre and Miquelon	PM
Myanmar	MM	Saint Vincent and the Grenadines	VC
Namibia	NA	Samoa	WS
Nauru	NR	San Marino	SM
Nepal	NP	Sao Tome and Principe	ST
Netherlands	NL	Saudi Arabia	SA
New Caledonia	NC	Senegal	SN
New Zealand	NZ	Serbia	RS
Nicaragua	NI	Seychelles	SC
Niger	NE	Sierra Leone	SL
Nigeria	NG	Singapore	SG
Niue	NU	Slovakia	SK
Norfolk Island	NF	Slovenia	SI
Northern Mariana Islands	MP	Solomon Islands	SB
North Korea (Democratic People's Republic of)	KP	Somalia	SO
Norway	NO	South Africa	ZA
Oman	OM	South Georgia and the South Sandwich Islands	GS
Pakistan	PK	Spain	ES
Palau	PW	Sri Lanka	LK
Palestinian, State of	PS	Sudan	SD
Panama	PA	Suriname	SR
Papua New Guinea	PG	Svalbard and Jan Mayen	SJ
Paraguay	PY	Swaziland	SZ
Peru	PE	Sweden	SE
Philippines	PH	Switzerland	CH
Pitcairn	PN	Syria	SY
Poland	PL	Taiwan	TW
Portugal	PT	Tajikistan	TJ
Puerto Rico	PR	Tanzania	TZ

Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
<i>(Does not include Jersey, Guernsey, or the Isle of Man. These direct dependencies of the British Crown have their own tax administrations.)</i>	
United States	US
United States Minor Outlying Islands	UM
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Vatican City State <i>refer Holy See</i>	VA
Venezuela	VE
Vietnam	VN
Virgin Islands, British	VG
Virgin Islands, US	VI
Wallis and Futuna	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

Filing in your IR67S NRWT reconciliation statement

You'll need to complete an NRWT reconciliation statement for the year to 31 March. It balances the NRWT owing on the interest, dividends and royalties you paid, with the NRWT paid during the year.

The NRWT reconciliation statement is due 15 May. File your reconciliation statement online through myIR or post it to:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

To complete the reconciliation you must record these details:

- total of each type of NRPI (interest, dividends, copyright royalties and other royalties)
- total NRWT calculated on the gross income
- total NRWT paid for the year to 31 March. See an example of an IR67S form on page 16.

Attach all your IR67 certificates to your reconciliation and in Box 16 show how many are attached. If you prefer, you may send these electronically by email or disc.



NRWT on interest, dividends and royalties reconciliation statement

IRD number **1**

Year ended

- Please read our *NRWT reconciliation statement guide (IR675G)* to help you fill in this form.
- Print all amounts in New Zealand dollars (NZ\$).
- This reconciliation is due by 15 May. Any amount owing in Box 15 is due by 20 April.

Gross interest, dividends and royalties – NZ\$

Print the total gross dividends (include both dividends liable for NRWT and dividends zero rated).

2	\$				
3	\$				
4	\$				
5	\$				

Print the total gross interest liable for NRWT.

Print the total gross copyright (cultural) royalties liable for NRWT.

Print the total gross other royalties and know-how payments liable for NRWT.

Add Boxes 2 to 5. This is the total gross amount paid or credited.

6	\$				
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NRWT – NZ\$

Print the total NRWT calculated on the gross dividends (if NRWT is nil please put 0.00 in Box 7).

7	\$				
8	\$				
9	\$				
10	\$				

Print the total NRWT calculated on the gross interest.

Print the total NRWT calculated on the gross copyright (cultural) royalties.

Print the total NRWT calculated on the gross other royalties and know-how payments.

Add Boxes 7 to 10. This is the total amount of NRWT calculated.

11	\$				
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Print the FDP credits included in gross dividends. (For tax years prior to 1 April 2017)

12	\$				
-----------	----	--	--	--	--

Subtract Box 12 from Box 11. This is the total NRWT payable.

13	\$				
-----------	----	--	--	--	--

Print the total NRWT paid from IR67Ps sent to Inland Revenue.

14	\$				
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Subtract Box 14 from Box 13 and print the answer in Box 15.

15	\$				
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If Box 13 is larger than Box 14 the difference is the amount to pay. **You must pay this by 20 April.** If Box 14 is larger than Box 13 the difference is your refund.

(Tick one) Refund

Print the number of IR67 certificates attached in Box 16.

16	<input type="text"/>
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Have you filed your IR67 certificates electronically?

17	<input type="radio"/> Yes <input type="radio"/> No
-----------	--

Declaration I declare the information given in this return is true and correct.

Signature

Date / /

OFFICE USE ONLY

18	Correspondence in <input type="text"/>
-----------	--

Post this reconciliation and your NRWT withholding certificates or disk in the envelope provided or within 40 working days after the end of the month of cessation. **Keep a copy for your records.**

Finalising the reconciliation

Box 15 of the IR67S reconciliation may result in tax to pay or a refund of NRWT. Here's what to do in each case.

Tax to pay

Any extra NRWT owing at 31 March is due for payment by 20 April. You may use your March IR67P payment slip. Please attach a letter to your reconciliation explaining the reasons for the underpayment.

How to make payments

You can make payments:

- electronically
- by credit or debit card through our website at www.ird.govt.nz/makepayments

We recommend you pay electronically because it's the most accurate and reliable method. Most New Zealand banks have a "pay tax" option.

When making electronic payments, include:

- your IRD number
- an account type, and
- the period the payment relates to.

Go to www.ird.govt.nz/pay for full details of our payment options.

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.

Call us if you can't pay your tax by the due date. We'll look at your payment options, which may include an instalment arrangement depending on your circumstances.

For more information go to www.ird.govt.nz (search keywords: managing penalties).

0800 self-service numbers

This service is available to callers seven days a week except between 5am and 6am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order forms and publications 0800 257 773

All other services 0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 775 247 for more information. For full details of our privacy policy go to www.ird.govt.nz (search keyword: privacy).

