

For help, read the notes on pages 3 and 4 before completing this return.

Withholder's name

Withholder's IRD number

1 ▶

Period ended

2 ▶

Vendor's name and IRD number

Surname or name of the entity

3 ▶

First name(s)

4 ▶

IRD number

5 ▶

Amount paid to Inland Revenue (in NZ\$)

6 ▶ \$

Amount required to be deducted (in NZ\$)
(if different to the amount being paid)

7 ▶ \$

Certificate of Title number(s)

8 ▶

RLWT calculation method used

- Sale price × 10%
 Sale price less purchase price × RLWT rate
 Sale price less NZ-registered securities and/or outstanding rates (vendor's conveyancer only)
 Sale price less outstanding rates (buyer or buyer's conveyancer only)

Surname or name of the entity

3 ▶

First name(s)

4 ▶

IRD number

5 ▶

Amount paid to Inland Revenue (in NZ\$)

6 ▶ \$

Amount required to be deducted (in NZ\$)
(if different to the amount being paid)

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Don't forget to complete the required details on page 2

3 ▶ Surname or name of the entity

4 ▶ First name(s)

5 ▶ IRD number

6 ▶ Amount paid to Inland Revenue (in NZ\$)

7 ▶ Amount required to be deducted (in NZ\$) (if different to the amount being paid)

8 ▶ Certificate of Title number(s)

9 ▶ RLWT calculation method used

Sale price × 10% Sale price less purchase price × RLWT rate Sale price less NZ-registered securities and/or outstanding rates (vendor's conveyancer only) Sale price less outstanding rates (buyer or buyer's conveyancer only)

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Sale price × 10% Sale price less purchase price × RLWT rate Sale price less NZ-registered securities and/or outstanding rates (vendor's conveyancer only) Sale price less outstanding rates (buyer or buyer's conveyancer only)

Total amount paid to Inland Revenue (in NZ\$)

\$

For information on how to file your return and make payment see page 4

Declaration

I declare the information given in this return is true and correct, based on the information provided to me by the vendor.
 I understand Inland Revenue can disclose any information I provide on this form with a vendor, including whether I have paid the RLWT which I have deducted to Inland Revenue.

Signature

Date

Day Month Year

If completing this form online an electronic signature is acceptable

I give consent to communicating with Inland Revenue via email. I accept that these emails may contain confidential information. Inland Revenue will take all reasonable steps to mitigate any risk of emails being sent to the wrong recipient, but cannot guarantee that emails will not be intercepted while in transit. All documents will be converted to PDF and password protected prior to being sent unless otherwise agreed. I acknowledge, that once the email has been received, it is my responsibility to keep this information secure, and ensure it is not accessed by an unauthorised individual.

If you're sending more than one RLWT return at the same time print the number of pages being sent here

Withholder's contact details

Contact person

Phone number

Daytime

Email address

Notes to help you complete this form

- You only need to file this return for the month you've made a deduction of residential land withholding tax (RLWT). You'll need to include details of any vendors where the required amount to be deducted is calculated as zero.
- The return and payment are due by the 20th of the month after deductions have been made, eg, for deductions made in July, the return and payment are due by 20th August.
- Please show each RLWT deduction in a separate box.
- If there are more than five vendors and/or transactions for the month, you'll need to complete extra RLWT returns with their details.
- If you've already filed a return(s) for this month but have since deducted RLWT from another transaction in the same month for either a new vendor, or deducted more RLWT from a vendor listed on a previous return, only include the details of the new transaction on this return.
- If you need to amend a previous return you've provided, send us an email or letter outlining what the details on the previous return were, what the amended details are, and the reason(s) for the amendment(s). Also include both the vendor's and the withholder's name and IRD number. Don't show the amended details on this return.
- If you're deducting RLWT from instalment payments (explained further below) show the amount of RLWT deducted from each instalment in the return that relates to the month that you deducted the RLWT.

Completing the return

Withholder's details

- **Withholder's name** - show the full name of the individual or entity which made the RLWT deduction, eg, the law practice or conveyancing firm.
- **Withholder's IRD number** - show the IRD number of the individual or entity shown in the "Withholder's name".
- **Period ended** - this is the last day of the month the deduction was made in, eg, for a deduction made on 5 November 2016, the period ended would be 30/11/2016.

Vendor's details

- **Name** - show the full name of the vendor. If the vendor is:
 - an individual - show their surname first and then their first name(s).
 - a company, incorporated club or society, trust, a limited partnership, or an entity constituted under foreign law - show the full name.
- **IRD number** - show the IRD number the vendor has given you on their *Residential land withholding tax declaration (IR1101)* form.
- **Certificate of Title number(s)** - show the certificate of title number of the property being sold/disposed of. If there is no certificate of title show the reference number for the property, eg, leasehold title. If more than one title is being sold/disposed of as one transaction, eg, an apartment and carpark on separate titles, show all titles together under one lot of vendors details. Otherwise, show each property sale as a separate vendor detail.
- **Amount paid to Inland Revenue (in NZ\$)** - this is the amount of RLWT you have paid to Inland Revenue on behalf of the vendor at the time you're completing the return. **Note:** see the "insufficient funds" section.
- **Amount required to be deducted (in NZ\$)** - this is the amount of RLWT calculated that is required to be deducted for the vendor.

- **RLWT calculation method used** - tick the method used to determine the amount of RLWT required to be deducted. For the third calculation method, if you're the vendor's conveyancer you are able to deduct the amount of any New Zealand registered securities and/or outstanding council local authority rates. If you're the buyer or the buyer's conveyancer you can only deduct any outstanding local authority rates.

Total amount paid to Inland Revenue (in NZ\$)

This is the total amount of RLWT you're paying to Inland Revenue. Check the total entered is correct. If there's more than one RLWT return being completed, you can either total up each return separately, or show the total amount of RLWT being paid for all returns on one return.

Instalment payments or 50% deposit not yet paid

If you're not sure when RLWT should be deducted if the buyer is paying in instalments, or the deposit paid is not yet 50%, go to www.ird.govt.nz (search keyword: RLWT).

Insufficient funds

If there are insufficient funds, or there are no funds to pay the RLWT that should've been deducted, you must still complete this return. Show the amount calculated as required to be deducted in the "Amount required to be deducted (in NZ\$)" field, and the amount actually being paid to Inland Revenue in the "Amount paid to Inland Revenue (in NZ\$)" field, even if this amount is zero. Attach a letter advising why the amount being paid is less than the amount calculated to be deducted. If we don't receive a letter, we'll calculate the amount of RLWT owing based on the amount required to be deducted.

Note: you may be liable for a shortfall penalty if this situation occurs. We'll contact you to discuss if we are considering this.

Late filing penalty

If this return is required and is filed late, a late filing penalty of \$250 may be charged. This is payable on the 20th of the month after when the return was due, eg, a penalty for the return due 20th August is payable on 20th September.

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).

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).

How to make payments

Go to www.ird.govt.nz/pay to pay online with a credit or debit card, or find out about these other payment options:

- direct credit
- internet banking
- automatic payment
- direct debit.

Or you can call us on 0800 775 247.

How to file your return



Email: RLWTforms@ird.govt.nz

Note: If you want us to send you emails about this return you'll need to make sure you've ticked the consent under the declaration on page 2



Post - return only:

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045
New Zealand



Post - return and payment, or payment only:

Inland Revenue
PO Box 39050
Wellington Mail Centre
Lower Hutt 5045
New Zealand