Inland Revenue
Te Tari Taake

IR1101
September 2025

Residential land withholding tax (RLWT) declaration

When this declaration is required

Complete this declaration if you're an offshore RLWT person selling a residential property located in New Zealand:

- on or after 1 July 2024 and it is being sold within 2 years of buying it, or
- before 1 July 2024 and it is being sold within 5 years of buying it.

See page 6 to work out the bright-line start and end dates. These dates are important as they determine whether RLWT should be deducted.

Terms used in this declaration

- **Offshore RLWT person** - is any person (both individual and non-individual) liable to have residential land withholding tax deducted from their sale/disposal of residential property. Use the flowcharts on pages 4 and 5 to help work out if you are liable.
- **Withholder** - the person required to deduct and pay an amount of residential land withholding tax in relation to the property sale proceeds on behalf of the seller.
- **Conveyancer** - for a seller or purchaser, the lawyer, incorporated law firm, conveyancing practitioner, or incorporated firm that provides conveyancing services (as that term is used in the Lawyers and Conveyancers Act 2006) to the seller or purchaser using a New Zealand-based trust account.
- **Purchase/acquisition** - means any form of acquisition of property including transfers or gifts.
- **Sale/disposa**l - means any form of disposal of property including transfers or gifts.

Completing this declaration

- If more than 1 person owns the property then each person selling or disposing of the property must complete their own IR1101.
- If the seller is a trust, estate, or company, then a single trustee, executor of the estate, or director of the company who is not an offshore RLWT person may complete this declaration on its behalf. Use the flowcharts on pages 4 and 5 to work out if this person is an offshore RLWT person or not.
- If the seller is a limited partnership, apply under its IRD number. A separate declaration is not needed from each partner that is an offshore RLWT person. One of the general partners who is not an offshore RLWT person must sign the form.
- This declaration must be completed in English. It must be completed even if the withholder will not need to deduct RLWT. There are further notes on pages 6 and 7 to help you complete this declaration.
- You'll need to show your withholder the original or provide certified copies of all supporting documents you need to provide. In most cases your withholder will be your conveyancer.

After you've completed this declaration:

Give your completed IR1101 and show originals or provide certified copies of the supporting documents to your withholder. Your withholder is:

- your conveyancer if you have one (unless you're associated to the buyer)
- the buyer's conveyancer if you do not have one
- the buyer if you're associated to the buyer, or
- the buyer if neither you nor the buyer have a conveyancer.

Information for withholders

When you've received the completed IR1101 and have taken copies of any original supporting information or certified copies, what you need to do depends on who you are. **If you're a:**

lawyer or conveyancer - keep the completed IR1101, and copies of all supporting information, with your records of the property transaction for at least 7 years - do not send them to us.

buyer acting as withholder - send the completed IR1101 and copies of all supporting information within 1 month of receiving it, to:

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

Section A - seller's details

Note: If the seller is a partnership (except for a limited partnership) or unincorporated club or society, then **each member** must complete their own individual IR1101 and give their own IRD number, not that of the partnership, club, or society.

Full name

☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Non-individual (Tick one)

IRD number

Contact address
(not that of the property being sold)

Street address

Town or city | Postcode/zip code | Country

Description of the property being sold/ disposed of, for example Certificate of Title number. See note on page 6.

Section B - associated persons

There are different rules if the seller is associated to the buyer. Generally you're associated if you're related privately or professionally to the buyer. For more information about associated persons, refer to the notes on page 7.

☐ I'm associated to the buyer.

☐ I'm not associated to the buyer.

Use the flowcharts on pages 4 and 5 to help you work out if you're an offshore RLWT person.

Section C - not an offshore RLWT person

☐ I confirm that I'm **not**, and the organisation I'm authorised to represent is not (if applicable), an offshore RLWT person

Individuals

Show your withholder your original, or provide certified copies, of 1 of the following:

- A current or recently expired (last 12 months) New Zealand passport
- A current form of photo ID*, for example your driver's licence, **and**
  - your full New Zealand birth certificate issued on or after 1 January 1998
  - your New Zealand citizenship certificate, **or**
  - your most recent overseas passport together with your New Zealand residence class visa.

If you're outside of New Zealand when completing this form, you'll need to provide the above as well as attach a statement confirming you've been in New Zealand within the last:

- 3 years (if you're a New Zealand citizen) or
- 12 months (if you hold a permanent resident visa or a resident visa defined under the Immigration Act 2009, or you are entitled to reside in New Zealand permanently).

Non-individuals

If you're completing this form on behalf of a non-individual, for example a company or trust, attach a statement confirming the entity does not meet any of the RLWT offshore person criteria listed in the shaded boxes on pages 4 and 5.

Complete Section E - declaration on page 3.

Section D - an offshore RLWT person

Tick one of the following:

☐ I confirm I'm an offshore RLWT person subject to RLWT

My share of the property being disposed of is ____ % See note on page 7.

☐ I confirm I'm an offshore RLWT person **not** subject to RLWT because (tick reason):

- ☐ I hold a valid certificate of exemption from residential land withholding tax - show the original or a certified copy to your withholder.
- ☐ The property transfer is from a deceased person to the executor or administrator of the estate - show the original or certified copies of the Letters of Administration or Probate to your withholder.
- ☐ The property transfer is due to the settlement of relationship property.
- ☐ The property sale/disposal is by an estate on the death of a person - show the original or certified copies of the Letters of Administration or Probate to your withholder.
- ☐ I'm a beneficiary of an estate selling/disposing of an inherited property - show the original or certified copies of the Letters of Administration, Probate, or application of transmission to your withholder.

Complete Section E - declaration

Section E - declaration

Name

Designation or title (if applicable)

For example, director, partner, trustee, executive office holder, manager, duly authorised person

I declare that the information given on this form is true and correct.

Signature

Date

Day Month Year

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. For full details of our privacy policy go to **ird.govt.nz/privacy**

Criminal penalties

A person commits an offence under section 143A of the Tax Administration Act 1994 if they knowingly provide altered, false, incomplete, or misleading information to the Commissioner or any other person in respect of a tax law, or a matter or thing related to a tax law. A person convicted of an offence is liable to a fine.

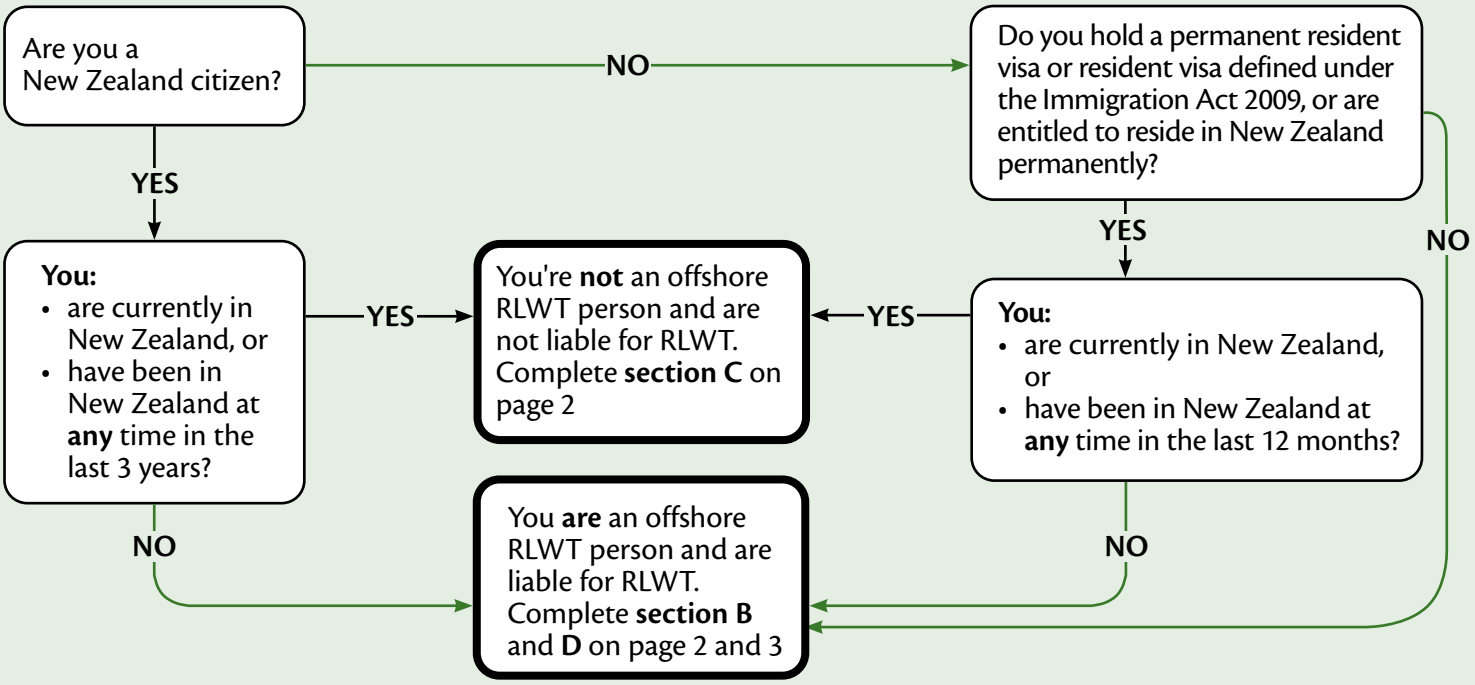
RESET FORM

Use the following flowcharts to determine if you're an offshore RLWT person

Individuals

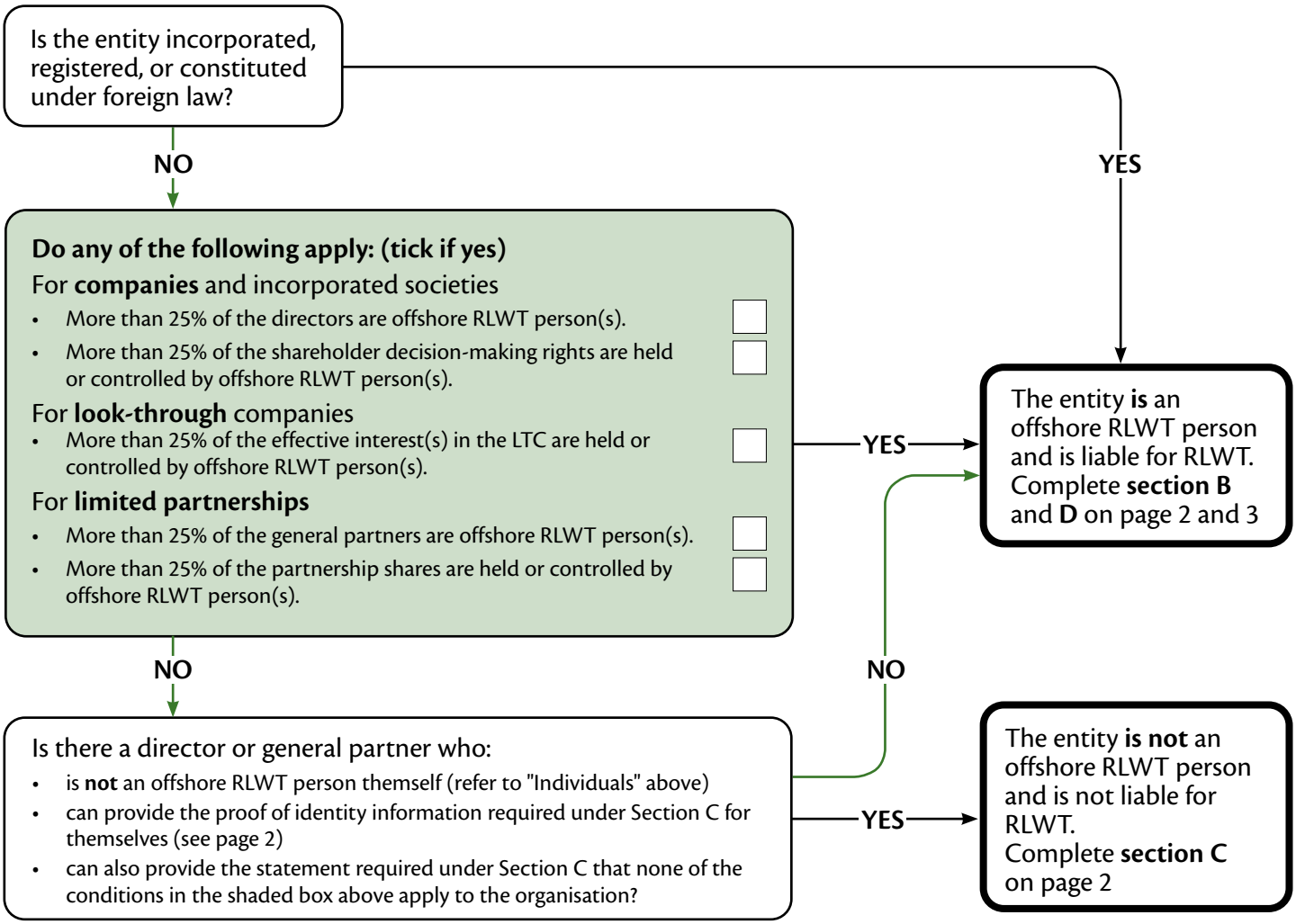
This also includes:

- partners in a partnership, and
- members of an unincorporated club or society.



Non-individuals (except trusts and estates)

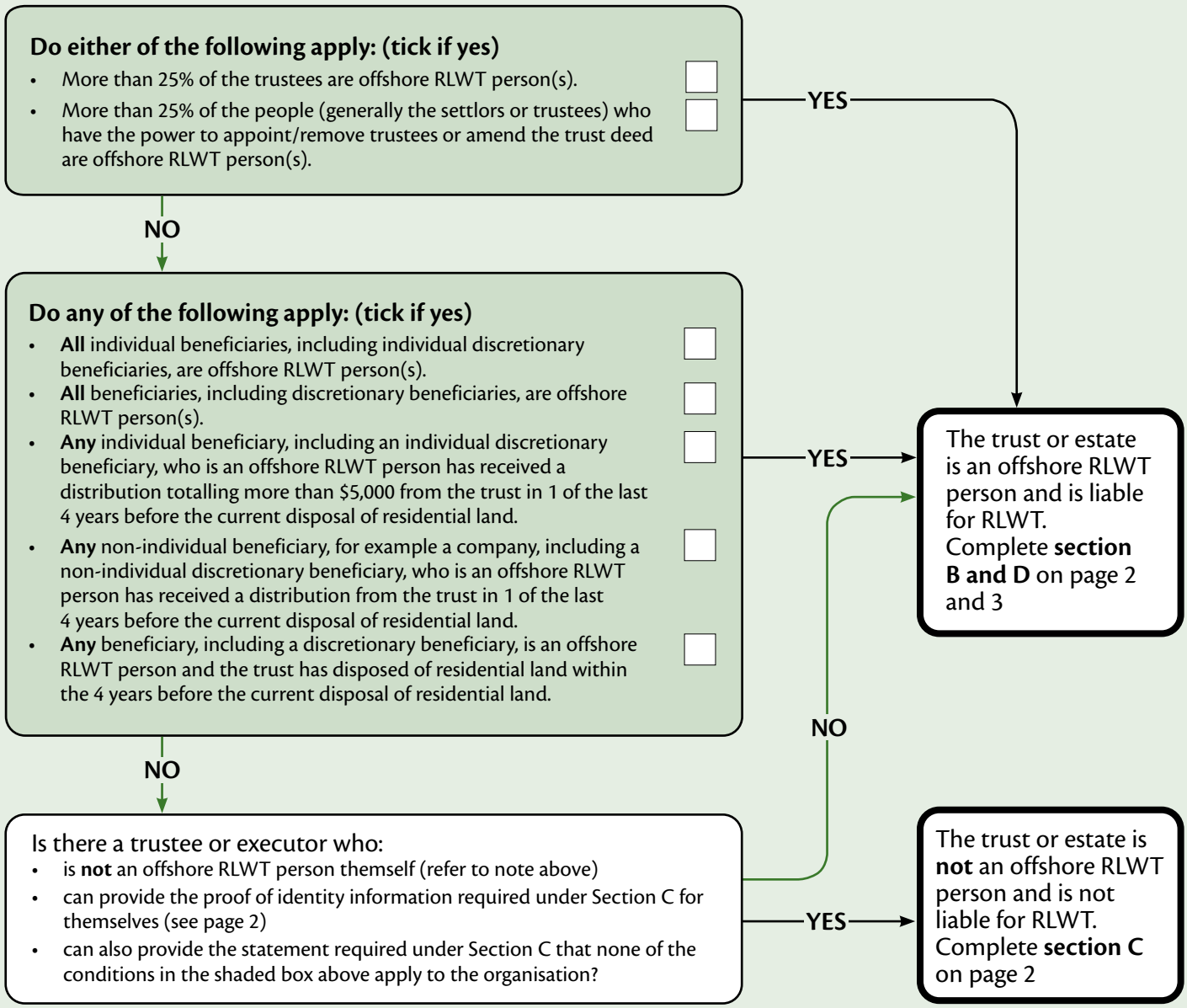
Refer to "Individuals" above to determine if an individual is an offshore RLWT person



Trusts and estates

Refer to the individuals flowchart on page 4 to determine if an individual person is an offshore RLWT person.

For a non-individual entity (such as a corporate trustee) refer to the questions in the shaded boxes in the **flowchart** for the relevant entity type either below or the non-individuals flowchart on page 4.



Notes to help you complete this form

Purchase amount

Use the following table to determine when the liability for RLWT occurs.

Type of payment	RLWT liability occurs when:
Monetary	50% or more of the sale price has been paid to the seller or the seller's conveyancer
Gifting	the gift becomes effective

For other situations you'll need to talk to a tax professional.

Bright-line start date

Use the following table to determine what date to use as the bright-line start date.

Type of purchase/acquisition	Date to use
Standard purchase of a property	Date the transfer of the property is registered to you with Land Information New Zealand (LINZ) (usually the settlement date)
Subdivided land – property you have subdivided	The original date of registration for the undivided property
Partitioned land – land that results from subdividing land you co-own	Generally, the date the undivided land was registered to you with LINZ (exceptions apply)
Off the plans – property acquired relying on the completion of a land development or subdivision	Date you entered into a sale and purchase agreement
Change of trustee – land transferred from a trustee of a trust to another trustee of the trust	Bright-line start date for the original trustee
Joint tenancy converted to a tenancy in common or tenancy in common converted to a joint tenancy	To the extent the person's share in the land is unchanged, the bright-line start date for the land before the tenancy was converted
Purchase where no registration happens before the sale date	Date you acquired an interest in the property
Freehold estate converted from a lease with a perpetual right of renewal	Date you were first granted the leasehold estate
Land outside New Zealand	Date the transfer of the property is registered to you under foreign laws

Bright-line end date

Use the following table to determine what date to use as the bright-line end date.

Type of sale/disposal	Date to use
Standard sale of a property	Date you entered into a sale and purchase agreement
Gifting of property	Date the gift was made
Compulsory acquisition by the Crown, a local authority, or a public authority	Date of compulsory acquisition
Mortgagee sale	Date the property is disposed of by or for the mortgagee because the mortgagor defaulted (usually the settlement date)
Disposals not covered above	Date you disposed of the property

If more than 1 type of disposal applies, use the earliest date.

Description of property

If the land being sold/disposed of has a Certificate of Title number show this. If there is no Certificate of Title number, show 1 of the descriptions in the following table.

Description of property	Include with your application a copy of:
Leasehold title	the lease
Allocated number/letter	the plan or similar, for example subdivision or survey plan, showing the property and the part being disposed of with the allocated number/letter
Other description, for example, a survey plan (not the address)	similar documentation to the above that shows the property and the part being disposed of with the description

Notes to help you complete this form

Share of property

This is your share (as a percentage) of the property you are selling/disposing of.

- In most cases this will be an equal share (100% / number of owners) of the property, for example 2 persons jointly owning the property will have a 50% share each.
- If ownership is not equally divided then you will need to provide evidence to your withholder.
- If you're selling/disposing of part of your share, state the amount of the total, for example, disposing of half of a half-share is 25% of the total.

Associated persons

There are a number of tests used to work out if 2 persons are associated for RLWT transactions.

For example, you're associated where you're buying or selling:

- to an individual and they are:
  - your spouse, civil union or de facto partner
  - within two degrees of blood relationship to you, your spouse, or civil union or de facto partner.
- a company where:
  - you hold 25% or more of the voting rights or market value interest (the company and individual or entity other than a company test)
  - your spouse or children hold 25% of the voting rights or market value interest (the aggregation test)
  - where the combined holdings under all these rules total 25% or more market value interest. For example if you hold 10% of the shares in a company, your children hold 10%, and your family trust also holds 10%, then you are associated to the company.
- a look-through company where:
  - you have a look-through interest in the company, and you are either a director or employee of the company
  - you have not or are not any of the above, but have a look-through interest of 25% or more.
- a partnership that you are a partner of.
- a limited partner in a limited partnership and have a 25% or more share in a right, obligation, property, status, or thing of the limited partnership.

If you're a trustee of a trust you're associated when you're selling to or buying from:

- any settlor of the trust
- a trustee of another trust where the trusts have a common settlor (spouses are treated as a separate person)
- a person with power to appoint or remove trustees of the trust
- a beneficiary of the trust
- a beneficiary of the trust who is also related to you.

Two companies are associated when conducting a property transaction between them where:

- a group of persons total voting rights or market interest in each company are 50% or more
- a group of persons control both companies by any other means.

Aggregation rule

There are additional rules that combine your interests with the interests held by people you're associated to making you associated to another person.

The Tripartite test

If you are associated to a person under 1 of the above rules, and that person is then associated to a third person you are selling to under a **different** rule, then you are associated to that third-person. The only exception is if the association is by the 2 companies test, and the association to the third-party comes from a test that does not involve an individual.

For example you have control over 2 companies, Company A and Company B. These companies are associated to each other under the 2 companies test. Company A is the settlor of a trust where Peter is the beneficiary, so Peter is associated to Company A under the settlor and beneficiary test.

As Peter is associated to Company A, and Company A is also associated to Company B, then Peter and Company B will also be associated.

For more information about the association rules refer to our **Tax and your property transactions - IR361** and **A guide to associated persons definitions for income tax purposes - IR620** guides, or talk to a tax professional.