

# Application for exemption from residential land withholding tax (RLWT)

You can apply for an exemption from RLWT if:

- you're someone who carries on a business of developing land, dividing land into lots, or erecting buildings, or
- it's your main home in New Zealand being sold/disposed of.

## Note

If the seller is a partnership (except for a limited partnership, see note on page 3) or unincorporated club or society, **each member that is an offshore RLWT person** must complete an IR1103 if they wish to apply for an exemption from RLWT, and show their own IRD number, not that of the partnership, unincorporated club, or society.

## Details of the person or entity applying for the exemption

**1 Full name**  Mr  Mrs  Miss  Ms  Non-individual (Tick one)

**2 IRD number**

**3 Street address**  
(Don't show a box or bag number)

Street address

Town or city Postcode/zip code Country

**4 Postal address, only if it's different from the street address**

Do not show your tax agent's address here

Street address, PO Box, Private or Locked Bag number

Town or city Postcode/zip code Country

**5 Contact phone numbers**

( ) ( ) ( )

Daytime Evening Mobile

**6 Email address**

I give consent to communication 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.

## 7. Tick the reason for applying for an exemption

- Carrying on a business of developing land, dividing land into lots, or erecting buildings - complete question 7A. See note on page 3
- Main home - complete question 7B. See note on page 3

## 7A Applying as someone who carries on a business of developing land, dividing land into lots, or erecting buildings

I am:  Developing land  Dividing land into lots  Erecting buildings

**Description of the property** being sold/disposed of, eg, Certificate of Title number. See note on page 3 for Question 7A and 7B.

If you have more than one property you want this exemption to apply to provide a list of the properties with their descriptions, on a separate piece of paper and attach to this form.

As the applicant:

- I have had, and met, all my obligations under the Inland Revenue Acts for the two years before applying, (for example filed tax returns required, met employer, GST or provisional tax obligations). If applying as a limited partnership or as a member of a group of companies for Question 7A. See note or page 3 for Question 7A.
- or**  I'm able to provide Inland Revenue with security to secure payment of any income tax obligations that might arise from the sale/disposal of the properties listed. See note on page 3 for the types of securities that may be acceptable to Inland Revenue.

### The security will need to be for an amount that is the greater of:

- 10% of the estimated turnover for the sale of the properties this exemption applies to, or
- NZ \$50,000.



### Attach:

- supporting documents for the amount of the security being provided,
- a solicitor's certificate as to the execution of the security document, or a non-revocation of power of attorney for the security document (if applicable), and
- a schedule of projected property-related income and costs for the properties this exemption relates to.

## 7B Applying as the property is my main home

Refer to note for question 7B on page 3.

I confirm the property was used more than 50% as my main home.

Description of the property being sold/disposed of, eg, Certificate of Title. See note on page 3 for Question 7A and 7B.

Date your original purchase/acquisition of the property was registered. See note on page 3 to work out the date of purchase/acquisition

Day	Month	Year
-----	-------	------

Date of the sale/disposal of the property

Day	Month	Year
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Dates you lived in the property, eg, the date you moved in until the date you moved out. If you have more dates show these dates on a separate piece of paper and attach it to this form.


Day	Month	Year	to	Day	Month	Year
Day	Month	Year	to	Day	Month	Year

Have you been out of New Zealand since purchasing the property?

No

Yes - show the dates you've been out of New Zealand. If you've been out more than three times, show the other departure and arrival dates on a separate piece of paper and attach it to this form.

Day	Month	Year	to	Day	Month	Year
Day	Month	Year	to	Day	Month	Year
Day	Month	Year	to	Day	Month	Year

 Attach a copy of two forms of evidence that show both your name and the address of the property from the period you lived in it.



**These may include:**

- a bill from the company who supplies your power, gas, water, phone, or internet services
- a statement from any bank
- an insurance policy document

This doesn't include a letter from friends or family.

## 8 Declaration

Name

Designation or title (if applicable)

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

Signature

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

Date

Day	Month	Year
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If completing this form online an electronic signature is acceptable

## 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 [www.ird.govt.nz](http://www.ird.govt.nz) (search keyword: privacy).

## Send this form with all supporting documentation to:

If applying as someone carrying on a business of developing land, dividing land into lots, or erecting buildings:



**Email:** [NR.contractors@ird.govt.nz](mailto:NR.contractors@ird.govt.nz)



**Post:** Inland Revenue  
PO Box 2198  
Wellington 6140  
New Zealand

If applying as the property is your main home:



**Email:** [RLWTforms@ird.govt.nz](mailto:RLWTforms@ird.govt.nz)



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

**Note:** If you want us to send you emails about this application you'll need to make sure you've ticked the consent under question 6.

## Notes to help you complete this form

### Limited partnership

If the seller is a limited partnership, apply under its IRD number. A separate application isn't needed from each partner.

### Question 7A - Limited partnerships and groups of companies

A limited partnership or a company that is a member of a group of companies can apply for an exemption if it has been in existence for less than two years. For this to be accepted a partner of the limited partnership or another member in the same group of companies needs to have had and met all their obligations under the Inland Revenue Acts for the two years before applying. If this is the case the person completing the form can tick this option.

### Question 7A - Types of securities

This could include a bank bond, mortgage against real property, or a surety or bond from a finance or insurance entity/provider. You may also have another type of security you'd like to provide. Send us details of your proposed security, and all necessary forms and documents from the entity/provider who is providing the security. We'll consider this and discuss with you if we don't think it's acceptable.

### Question 7A and 7B - Description of property

If the land being disposed of has a Certificate of Title number show this. If there is no Certificate of Title number, show one 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, eg, subdivision plan, (eg, master, sale or survey plan) showing the property and the part being disposed of with the allocated number/letter
other description, eg, a survey plan (not the address)	similar documentation to the above that shows the property and the part being disposed of with the description

### Question 7B - Main home

- To be your main home you need to meet the "main home exclusion" criteria under the bright-line test.
  - You must have used:**
    - the property for more than 50% of the time as your main home, and
    - more than 50% of the area of the property as your main home. This includes things like the yard, gardens, and garage.
- Go to [www.ird.govt.nz/property](http://www.ird.govt.nz/property) "Buying property" to find out:
  - When you can't use the main home exclusion
  - How to work out which is your main home when you have more than one.

### Question 7B

#### Date your original purchase/acquisition of the property was registered

Type of purchase/acquisition	Date to use
Purchase of property	Date of registration with Land Information New Zealand (LINZ)
Purchase where no registration occurs prior to the sale/disposal date	Latest date that you acquired an interest in the property
Acquiring property by way of subdivision of property where registration of the undivided property has occurred prior to the sale/disposal date	The original date of registration for the undivided property
Acquiring property by way of subdivision of property where <b>no</b> registration of the undivided property occurs prior to the sale/disposal date	The latest date you acquired an interest in the undivided land
Land acquired as the result of the completion of a land development or subdivision where acquisition was contingent upon completion	The date you acquired an interest in the property
Freehold estate converted from a lease with a perpetual right of renewal	The date the leasehold estate was granted

#### Date of sale/disposal of the property

Type of sale/disposal	Date to use
Sale, transfer, or disposal of property under an agreement	Date you entered into an agreement for sale, transfer, or disposal
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 as a result of the mortgagor's default
Disposals not covered above	Date you disposed of the property