Inland Revenue
Te Tari Taake

DLN

IR397
May 2022

Application to register security or securities for approved issuer levy (AIL) or zero-rating

- Please read the notes in our booklet **Approved issuer levy – IR395** to help you fill in this form.
- Please answer all the questions and make sure you sign the declaration.

Payer's details

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

2. Print **full name** of borrower/issuer ☐ Individual (please indicate first and last names) ☐ Non-individual (Tick one)

Name

Address

Country of residence/incorporation

3. Print **full name** of lender ☐ Individual (please indicate first and last names) ☐ Non-individual (Tick one)

Name

Address

Country of residence/incorporation

Security details

4. Description of security to be registered
(attach copy of loan/security agreement)

Description

Amount

Term

Purpose

Security

5. Is the security a corporate bond qualifying for zero-rating? ☐ Yes ☐ No Currency

6. Is the security a fixed or variable principal instrument? ☐ Fixed ☐ Variable

7. Show the issue and redemption date of the expected security

Issue date Day Month Year

Redemption date Day Month Year

8. Show the face value of the security in New Zealand dollars

Face value NZ$.

Redemption value NZ$.

9. Show the interest or coupon rate (per annum) %

10. Is interest being paid to an associated person or persons? ☐ Yes (AIL is not applicable and NRWT must be deducted) ☐ No (Tick one)

Declaration

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

Signature of authorised person

/ /
Date

Post to the following address:
Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045

myIR is available 24 hours a day, seven days a week. Find out more, and register, at **ird.govt.nz/myIR**

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