



- Please answer all the questions and sign the declaration. Read the notes on page 2 to help you complete this form.
- Any company, agent or trustee that pays dividends treated as interest can register for RWT. Are you:
 - paying dividends treated as interest, or
 - making Māori authority distributions, or
 - an agent or trustee who pays RWT on dividends on behalf of another person?

Your IRD number (8 digit numbers start in the second box.

Print your **full name** or the name of the estate, trust, partnership, or registered name of your company

Mr Mrs Miss Ms Non-individual (Tick one)

If your **trade name** is different from the name shown above, print it here

Your contact numbers

() Business () Evening

Your email address

Print the **street address** of your place of business (do not use a box number)

Street address

Suburb or RD Town or city

If you are a sole trader, is this your home address? Yes No

Print your **usual postal address** if it is different from the street address

Street address or PO Box number

Suburb, RD or box lobby Town or city

Do not show your tax agent's address here. Tax agents maintain a client list with us. If this applies, please ask them to give us the address for your RWT mail.

Bank Account Details

Bank Branch Account number Suffix

Name on bank account

Credit union or building society Reference number

Proof of bank account

If you are a non-resident/offshore entity, attach proof of an active bank account with the name and number, such as a bank statement. If you are a New Zealand resident entity you do not need to provide evidence.

- Are you paying more than \$5,000 interest a year? Yes No
- Do you pay the resident withholding income as part of a taxable activity? (such as a trade, profession or business, or an activity carried out by a non-profit body or local authority) Yes No
- Are you a non-resident carrying on a taxable activity in New Zealand through a fixed establishment? Yes No
- Have we issued you a certificate of exemption from RWT? Yes No



Confirmation I've reviewed this information

Registration start date

Day	Month	Year

What's the nature of your business?

Full name of a contact person

Contact telephone number

How much resident withholding tax on interest will you deduct each month?

- \$500 or more each month – we will register you on a monthly basis
- Under \$500 each month or RWT deductions will vary – you will need to file once the deductions exceed \$500

Declaration*I declare this information is true and correct*

Signature

Date

Send the completed form in myIR under "Send a message" or post to the following address:

Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045myIR is available 24 hours a day, 7 days a week, Log in or register at ird.govt.nz/myIR**Notes**

You or your organisation must register as a resident withholding tax (RWT) payer if you pay out more than \$5,000 a year in resident withholding income, and:

- you pay the resident withholding income as part of a taxable activity (such as a trade, profession or business, or an activity carried out by a non-profit body or local authority)
- Inland Revenue has issued you a certificate of exemption from RWT, or
- you are a non-resident but carrying on a taxable activity in New Zealand through a fixed establishment.

Any taxpayer who holds a certificate of exemption and whose gross income is (or is estimated to be) more than \$2 million for any year must also register as a payer if they pay out any resident withholding income. Such a taxpayer must register within 3 months of the end of that accounting year.

Payment dates

How often you have to send in your RWT deductions depends on the amount of RWT you deduct.

• Monthly payments

If you deduct RWT of \$500 or more each month, you must pay the tax deducted to Inland Revenue by the 20th of the month after the month in which it was deducted.

• Six-monthly payments

If you deduct RWT of less than \$500 each month:

- 1 April to 30 September - due for payment on 20 October
- 1 October to 31 March - due for payment on 20 April.

Note: If the RWT deductions you've made accumulate to \$500 since your previous payment to Inland Revenue, you must send them in by the 20th of the month after the month they reach \$500.

More information

For more information about RWT read our booklet **RWT on interest - payer's guide - IR283**. You can get a copy from our website at ird.govt.nz/forms-guides or order one by phoning INFOexpress on 0800 257 773. Please have your IRD number handy when you call.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may also exchange information about you with some government agencies and other countries.

Find our full privacy policy at ird.govt.nz/privacy