

Application for exemption from resident withholding tax (RWT) on interest and dividends

- Please answer all the questions and sign the declaration.
- Charitable organisations on the Charities Services register do not need to complete this form. You will be added automatically to the RWT exemption register.
- If you need any further help, please phone us on 0800 377 774 if you are a business customer, or 0800 443 773 if you are a Significant Enterprises customer.

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

2. Your **full name** or the name of the organisation claiming exemption Mr Mrs Miss Ms Non-individual (Tick one)

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

Street address

Town or city

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

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

Street address or PO Box number

Town or city

Do not show your tax agent's address here. Your tax agent maintains a client list with us. Please ask them to give us the address for your RWT mail.

5. Your contact numbers () ()

Daytime Evening

6. Your email address

7. Tick the reason for applying for RWT exempt status

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| <ul style="list-style-type: none"> <input type="checkbox"/> Amateur sports promoter - organisation set up for the purpose of promoting any amateur sport (such as a cricket club). Attach a copy of the constitution if your organisation is unincorporated. <input type="checkbox"/> Annual gross income of more than \$2 million - person or organisation who has filed all required tax returns by the due date and income in the most recent return was \$2 million before deductions. Companies within a specified or ordinary group of companies may aggregate their income, but transactions within the group must not be included. If you have not filed a return for the last tax year, attach a set of accounts. <input type="checkbox"/> Board of trustees - constituted or established under the Education Act 1989 and not carried on for private pecuniary profit. <input type="checkbox"/> Charitable estate - income from assets to be distributed to charitable organisation(s). <input type="checkbox"/> Community housing provider - registered with the Community Housing Regulatory Authority. <input type="checkbox"/> Community trust - as defined by the Community Trusts Act 1999. <input type="checkbox"/> Company that is a member of the Public Trust group, the Public Trustee or the Māori Trustee | <ul style="list-style-type: none"> <input type="checkbox"/> Estimated income of more than \$2 million - person or organisation who expects their income before deductions for the next accounting year to be more than \$2 million. Attach a set of budgeted accounts. <input type="checkbox"/> Finance house or broker - person or organisation whose main activity is borrowing and lending money. This includes solicitors' nominee companies, brokers' nominee companies and solicitors' trust accounts. <input type="checkbox"/> Friendly society or credit union <input type="checkbox"/> Funeral trust - held by an employer for their employees and their families. <input type="checkbox"/> Gaming machine operator - conducting gaming machine gambling in compliance with the Gambling Act 2003. <input type="checkbox"/> Horse or greyhound racing club <input type="checkbox"/> Improvement or research promoter - club, society or association that promotes: <ul style="list-style-type: none"> - scientific or industrial research that is approved by the Royal Society of New Zealand - efficient veterinary services - cattle herd improvement. |
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- Local or public authority**
- Local or regional promotion body** - established to advertise or develop a city or district and develop public amenities.
- Losses or RWT refund of \$500 or more** - Taxpayer who will, or is likely to, have a loss (allowable deductions exceeding assessable income) for the year the application relates to or a refund of RWT which is \$500 or more. Attach a set of budgeted accounts showing the projected income, deductions, RWT credits and income tax liability. These exemptions are usually limited to one year (but can be longer) and are valid up to the expiry date specified, unless it is cancelled earlier by the Commissioner of Inland Revenue.
- Not-for-profit organisation** - organisation not carried on for the profit or gain of any member and had net income of \$1,000 or less during the last financial year. Attach a copy of the constitution if your organisation is unincorporated.
- Exempt under an Act other than the Tax Acts**
Full title of the Act and section
- Portfolio investment entity (PIE)**
- Public purpose Crown-controlled company** - listed under schedule 35 of the Income Tax Act 2007, or wholly owned subsidiary.
- Registered bank or building society**
- Statutory trustee company**
- Tertiary education institution** - established under the Education Act 1989 and not carried on for private pecuniary profit. This includes tertiary education subsidiaries.

8. Declaration

Name of authorised person

Designation or title

For example, proprietor, partner, director, manager, secretary, executive office holder, duly authorised person.

I declare that the information given on this form 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 5045

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

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 charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy