

Application for residential land withholding tax (RLWT) repayment claim

Use this form if you want to make a claim for a repayment of RLWT, before the end of your income year, and you:

- have ongoing New Zealand tax obligations, or
- it's the sale of your main home and you have no other New Zealand tax obligations.

Do not use this form if:

- you're a non-resident for tax purposes and the property sale is the only New Zealand tax obligation you'll have for the year, or
- you have no further tax obligations in New Zealand.

Instead complete an income tax return showing all income, the RLWT deducted as a tax credit and expenses.

There are notes on page 3 to help you complete this form.

Even though you're making this claim, you may still be required to complete an income tax return or receive an income tax assessment if you have ongoing tax obligations.

If the seller is a partnership (except for a limited partnership) or unincorporated club or society, each member who is an offshore RLWT person must complete an IR1102 if they wish to apply for a repayment of RLWT, and must show their own IRD number, not that of the partnership, unincorporated club or society.

Details of the person or entity making the RLWT repayment claim

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

2 IRD number

3 Street address
(Do not 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 preparer'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

7 Enter bank account to have your repayment paid by direct credit

Bank Branch Account number Suffix

8 Certificate of Title number(s) of the property(s) RLWT was deducted from.

If you have more than 2 property transactions you want to include as part of your claim please show the same details required in question 8 for each transaction, on a separate piece of paper and attach it to this form.

9 Name of your RLWT withholder (person who deducted the RLWT)

10 Reason for repayment claim

Tick the reason you'll have a surplus credit of RLWT.


It's an excluded disposal (for example, it was your main home and you have other taxable property income) and/or allowable deductions relating to property transactions - complete question 10A

The property is eligible for the main home exclusion, and I have no other expected property income in the current income year or allowable reduction in taxable income relating to property used as main home on some days - complete question 10B

10A Repayment claim due to excluded disposal and/or allowable deductions

Amount being claimed. Refer to the note for question 10A on page 3 to work out the maximum you can claim.

\$

 Attach a schedule of all property-related income and expenses since the start of your current income year, up to 1 month after settlement of this property, showing your estimated net profit or loss.

10B Repayment claim due to main home

Refer to the notes for question 10B on page 3.

I confirm the property is eligible for the main home exclusion (in full or in part).

For property sold on or after 1 July 2024, date binding sale and purchase agreement was entered into to sell the property.

Day Month Year

For property sold before 1 July 2024, date binding sale and purchase agreement was entered into to buy the property.

Day Month Year

Dates you lived in the property as your main home, for example, the date you moved in until the date you moved out. Do not include periods where you were not living in the property as your main home, for example, a period between moving out and when the property was sold. If you have more dates show these on a separate piece of paper and attach it to this form.

to

to

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 for periods longer than 3 months. If you have more than 3 trips, show the other departure and arrival dates on a separate piece of paper and attach it to this form.

Departure

Arrival

to


Day Month Year

to

Day Month Year

Amount being claimed. To work out the amount you can claim for an allowable reduction in taxable income when you are not eligible for the main home exclusion in full, refer to the note for question 10B on page 3.

\$

 Attach a copy of 2 different forms of evidence that show both your name and the address of the property from the period it was your main home.



These may include:

- a bill from the company who supplies your power, gas, water, phone or internet services
 - an insurance policy document for contents, car or life.
- This does not include a letter from friends or family.

11 Declaration

Name

Designation or title (if applicable)

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

Signature

Date

Day Month Year

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

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 ird.govt.nz/privacy

Send this form with all supporting documentation to:



Email: RLWTforms@ird.govt.nz



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

Notes to help you complete this form

Limited partnership

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

Question 8 - Certificate of Title number

This will be on the Certificate of Title, and found on the Sale and Purchase agreement under "legal description - unique identifier or CT". It may also be on your rates bill. Otherwise ask your lawyer/conveyancer. If there is no certificate of title show the reference number for the property, for example, leasehold title.

Question 9 - Withholder

This is the name of the person or entity who deducted the RLWT from your sale. You'll need to confirm with the withholder the name you enter here is the same name the withholder used on the **Residential land withholding tax - IR1100** return to pay the RLWT to us. This will help us process your repayment claim faster.

Question 10A - Calculation

You may be able to claim the difference between the RLWT deducted, and the RLWT calculated based on your estimated net profit on property-related income (shown on your attached schedule). For example, residential land acquired on or after 27 March 2021 and sold with new build and non-new build on the same legal title, must have RLWT deducted from the full sale price if it is sold within 10 years. A refund claim can be made for the RLWT paid on the new build portion.

Work out the maximum amount you can claim with the following calculation:

RLWT deducted	1	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Estimated net profit	2	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Estimated net profit X RLWT rate (28% for a company or incorporated society, 39% for any other entity type)	3	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Subtract box 3 from box 1. This is the maximum amount you can claim as an RLWT repayment	4	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

You do not have to claim this amount, it's just the maximum amount that can be claimed.

Note: We will deduct any outstanding amounts you have with us from the amount being refunded.

Question 10B - Date binding sale and purchase agreement entered into to sell the property

For property sold on or after 1 July 2024, provide the date you entered into a binding sale and purchase agreement to sell the property. This determines the bright-line period end date.

Question 10B - Date binding sale and purchase agreement entered into to buy the property

For property sold before 1 July 2024, the date you acquired the property determines which main home exclusion criteria applies.

For tax purposes, a property is generally acquired on the date a binding sale and purchase agreement is entered into (even if some standard conditions like getting finance or a building report still need to be met). Full information on when a property is acquired is found in QB 17/02 on taxtechnical.ird.govt.nz

A property acquired on or after 27 March 2021 will be treated as having been acquired before 27 March 2021, if the purchase was the result of an offer the purchaser made on or before 23 March 2021 and that offer could not be withdrawn before 27 March 2021. To support this, please provide a copy of the sale and purchase agreement and any supporting contractual documents (including any tender document).

Question 10B - Main home exclusion

A main home is the property where you live for most of the time, or if you have more than 1 property it is the one that you have the greatest connection to. To be your main home you need to meet the main home exclusion criteria under the bright-line test.

Property sold on or after 1 July 2024

You can claim the main home exclusion if you:

- used more than 50% of the property's area as your main home (including the yard, gardens, and garage)
- used the property for more than 50% of the bright-line period as your main home.

Property sold before 1 July 2024

Different criteria apply depending on when you acquired the property (generally the date a binding sale and purchase agreement is entered into).

Use the following table to determine the main home exclusion criteria to use for property sold before 1 July 2024.

Date property acquired	Main home exclusion criteria
On or after 27 March 2021	You must have: <ul style="list-style-type: none"> used more than 50% of the property's area as your main home (including the yard, gardens, and garage) used the property for 100% of the time as your main home. This may include any continuous period of up to 12 months in the bright-line period where the property was not used as your main home (for example, a period between moving out and when the property is finally sold).
Before 27 March 2021	You must have: <ul style="list-style-type: none"> used more than 50% of the property's area as your main home (including the yard, gardens, and garage) used the property for more than 50% of the bright-line period as your main home

Go to ird.govt.nz/bright-line to find out:

- when you cannot use the main home exclusion and when it may still apply
- which is your main home when you have more than 1.

Question 10B – Repayment claims for main home

If you acquired the property on or after 27 March 2021 and sold/disposed of it before 1 July 2024, you can apply for a repayment of RLWT if it is not eligible for the main home exclusion in full but you used:

- less than half of the land as your main home. Your claim can include the main home portion of the land.
- the property as your main home on some days during the time you owned it. Your claim can include the days you lived in the property and any continuous period of up to 12 months where the property was not used as your main home (for example, a period between moving out and when the property is finally sold).

Note: Both of these situations may apply. For more information about how to calculate the main home exclusion read our **Bright-line property tax - IR1227** guide.

Work out the amount you can claim with the following calculation:

RLWT deducted	1	\$ <input type="text"/>
Reduced taxable income (net profit – (Main home days/total days owned x net profit))	2	\$ <input type="text"/>
Reduced taxable income X RLWT rate (28% for a company or incorporated society, 39% for any other entity type)	3	\$ <input type="text"/>
Subtract box 3 from box 1. This is the amount you can claim as an RLWT repayment	4	\$ <input type="text"/>