IR380



NRWT – payer registration non-resident withholding tax

December 2023

	Please answer all the questions and make sure you sign the declaration on page 2. Non-resident withholding tax is deducted from passive income (eg. interest, dividends, royalties) paid to people who aren't New Zealand tax residents.				
1.	Your IRD number	(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)			
2.	Print your full name or the name of the estate, trust or partnership, or the registered name of your company	Mr Mrs Miss Ms Non-individual	(Tick one)		
3.	If your trade name is different from the name shown above, print it here				
4	Your contact numbers	Business () ()			
5.	Your email address				
6.	Print the street address of your place of business (do not use a box number)	Street address			
		Town or city, country	Post code		
7.	Print your usual postal address if it is different from your street address	Street address or PO Box number Town or city, country	Post code		
	Do not show your tax agent's address her				
8.	Bank details - Add a refund bank account Name on bank account	Bank Branch Account number Suffix			
	Is this credit union or building society account?	Reference number			
	If you are a non-resident/offshore entity, provide 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.				
9.	Registration start date	Day Month Year			
10	. How much NRT do you expect to pay each year?	\$500 or more - we'll register you on a monthly basis Under \$500 per year - you will need to file on a 6 monthly basis (for the periods ending September and March). You will need to file on a monthly basis from the time deductions exceed \$500.			
	Confirmation	I've reviewed this information			



11. Full name of a contact person					
Contact phone number	() Business				
Declaration	Signature of authorised person				
12. I declare this information is true and correct		/ /			
		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					

Notes

IRD number

Show the IRD number that you will be using for all nonresident withholding tax (NRWT) payments for your whole organisation. If you have several branches and would like to account for NRWT separately for each:

- use the IRD number for each individual branch
- use a separate form for each branch (you may photocopy this registration form).

Full name

Show the full name of the organisation or payer.

Trade name

This is needed if you trade under a different name from your registered name.

Street address

Show the physical street or location address, not a PO Box number.

Postal address

This is the usual mailing address for your business. Do not show your tax agent's address here - if you want your agent to receive your NRWT forms, they will need to let us know separately. We suggest you ask your agent to do this straightaway.

Contact person

Show the name and number of the person we can contact if we need any further information.

Paying the deductions to us

All withheld tax must be paid by the 20th of the month following the month in which the interest income was paid to the investor.

NRWT of \$500 or more per year

If you deduct \$500 or more NRWT each year, the deductions made in each month are due to be paid to us by the 20th of the following month.

NRWT of less than \$500 per year

If you expect to deduct less than \$500 NRWT in any one income year, you may file and pay on a six monthly basis:

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

If your NRWT deductions accumulate to more than \$500 during the year, you need to send them in by the 20th of the month after they reach \$500. After that you need to file and pay monthly for the rest of the year.

Manage all your Inland Revenue matters securely online with a mylR account. Go to **ird.govt.nz/mylR** to find out more.

How to make payments

You can make payments:

- electronically
- by credit or debit card through our website.

We recommend you pay electronically because it's the most accurate and reliable method. Most New Zealand banks have a "pay tax" option.

When making electronic payments, include:

- your IRD number
- an account type, and
- the period the payment relates to.

Go to ird.govt.nz/pay for full details of our payment option.

How to get our forms and guides

You can get copies of our forms and guides at **ird.govt.nz/ forms-guides**

ird.govt.nz

Go to our website for information and to use our services and tools.

- Log in or register for myIR manage your tax and entitlements online.
- Calculators and tools use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- Forms and guides download our forms and guides.