

Payer's details

Payer's IRD number

Payer's name

Payer's postal address

Payer's bank account number
(if applicable)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bank	Branch	Account number	Suffix

Certification
(by payer or Inland Revenue)

Contact name

Authorised person

Contact phone number

Signature

Date

Inland Revenue authority or
bank authority (stamp and initial)

Notes

When to use this form

Current year NRWT over-deduction

Any NRWT over-deduction for the current year can be adjusted by simply deducting less NRWT from the next payment to the recipient. If you do this, please send a letter of explanation with your reduced payment, so we do not charge you penalties. You will need to know the period you over-deducted, so we can transfer the credit.

If the recipient is no longer one of your clients, you cannot alter a future payment. The recipient must apply for the refund using this form.

Back-year NRWT over-deduction

If there is any NRWT over-deduction for previous financial years, use this form for each affected recipient and attach a covering letter explaining the situation. You will also need to send the recipient(s) a letter showing correct income and NRWT details. Please do not amend the certificates or file an amended reconciliation. We will change the reconciliation you file, as well as the NRWT certificate(s).

How to use this form

In some cases, the payer of NRWT will fill in all the details on this form. In others, the recipient will ask the payer to complete or certify the form that they have started. Please fill in all the information requested, as we need to arrange the refund.

Refund requests

You must clearly show where the refund is to go. The fastest option is for us to refund the credit to the payer, as the credit is in the payer's account and is linked to the payer's IRD number. In some cases the refund may have to go directly to the nonresident, particularly if they are no longer a client of the payer. If the non-resident has an IRD number and an account with us, we will transfer the credit from the payer's account and refund it to the recipient's account.

When you have completed this form, send it to Inland Revenue

PO Box 39010
Wellington Mail Centre
Lower Hutt 5045
New Zealand

For more information

Please read our **NRWT - payer's guide - IR291**. 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.