



New Zealand non-resident withholding tax (NRWT)

Refund request or certification of NRWT paid

	•	<u>'</u>		
Please read the Non-resident with fill in this form.	nholding tax - payer's guide (IR 291) and the no	otes on the back page to help you		
If you need more help completing	this form, contact us on +64 4 832 5205.			
Reason for filling in this form (Please tick one)	Refund request	Certification of NRWT paid		
Period ended	Day Month Year			
Recipient's New Zealand IRD number (8 digit numbers start in the second box. 12345678) Note: If recipients have a New Zealand IRD number they should file a Non-resident income tax return (IR 3NR) for refund requests instead of using this form.				
Recipient's details				
Recipient's full name				
Recipient's postal address	Street address			
	olioot address			
	Town, city, country			
Recipient's overseas address	Street address			
	Town, city, country			
Recipient's bank account number (if applicable)				
	Bank Branch Account number	Suffix		
Tick to show where you would like this refund sent:		bank account Recipient's postal address nt's bank account		
Type of non-resident	withholding income (NRV	-		
Dividends	Gross NRWI in NZ\$ Tax deducted in N \$	Z\$ Correct NRWT in NZ\$		
Interest	\$: \$	\$		
Royalties	\$	\$		
Copyright royalties	\$. \$	\$		
	Total \$	\$		
	Difference to be refur	nded		



Payer's details			
Payer's IRD number			
Payer's name			
Payer's postal address			
Payer's bank account number (if applicable)	Bank Branch	Account number	Suffix
Certification (by payer or Inland Revenue)		Contact name	
Authorised person		Contact phone number	
Signature			
/ /		Inland Revenue authority of bank authority (stamp and	
Date	Date		ii iidai)

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.