

# NRWT – payer registration

- Please answer all the questions and make sure you sign the declaration on page 2.
- Read the notes on the back to help you complete this form. If you need any further help, contact the Non-resident Centre on 03 951 2020, fax 03 951 2216 or email [nonres@ird.govt.nz](mailto:nonres@ird.govt.nz)

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

Street address

  


Town or city, country

5. Print your usual postal address if it is different from your street address

Street address or PO Box number

  


Town or city, country

**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 NRWT mail.

6. Your contact numbers

( )   
  ( )   
  ( )

Business                      Evening                      Fax

7. Your email address

8. Nature of business or trade

9. When will you start paying interest, dividends and/or royalties to non-residents?

Day   
  Month   
  Year

10. How much NRWT do you expect to be liable for each year?

\$500 or more – see Question 11  
 under \$500 – we will register you on a six-monthly basis (see notes on the back and continue at Question 12)

11. If your annual NRWT liability will be \$500 or more, please tick the appropriate month(s) for which non-resident withholding income (NRWI) will be paid

Apr   
  May   
  Jun   
  Jul   
  Aug   
  Sep   
  Oct   
  Nov   
  Dec   
  Jan   
  Feb   
  Mar

If you are unsure when you will pay NRWI, do you require payment forms  every month?  on request?

12. Show the type of IR 67 tax deduction certificates you would like to use

IR 67 certificate forms available from Inland Revenue (for either sprocket-fed or laser printers)  
 Customised or internally-produced IR 67 certificates

13. Will you send your IR 67 tax deduction certificates to us on a disk?

Yes  
 No



14. Full name of a contact person

Contact phone number

**Declaration**

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

Signature of authorised person

Date

Send this form to Inland Revenue, Operations Delivery Christchurch, PO Box 3752, Christchurch 8140.

## Notes

### IRD number

Show the IRD number that you will be using for all non-resident 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. Don't 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.

### When will you start paying?

Show the date that you will start paying interest, dividends and/or royalties if you know it (leave it blank if you're unsure). Don't show the date that the first NRWT is due to Inland Revenue.

### Payment dates

How often you have to pay NRWT to Inland Revenue depends on your annual NRWT liability.

### Monthly payments

If you will pay NRWT of \$500 or more each year, you must pay the deductions made in each month by the 20th of the following month.

At Question 11, tick the appropriate months that you will pay interest, dividends and/or royalties. (Note, this is not the month you pay NRWT to Inland Revenue.) We will then send you payment forms for the selected months only.

If you are unsure when you will be paying non-resident withholding income, tick either "every month" or "on request" as appropriate.

If you choose "on request", phone the Non-resident Centre on 03 951 2020 or fax 03 951 2216 whenever you need a payment form. You must return every payment form that you request, even if it's a "nil" payment.

### Six-monthly payments

If you expect to pay less than \$500 NRWT in any income year, you may pay on a six-monthly basis. We will send you payment forms for the following periods:

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

If your NRWT payment accumulates to more than \$500 during the year, you must send it in by the 20th of the month after it reached \$500. After that you must pay monthly for the rest of that year. If you need to change from paying six-monthly to paying monthly, please contact the Non-resident Centre straightaway.

### Customised IR 67 certificates

You need to obtain approval to produce your own IR 67 certificates. To get approval, your certificate must contain the information listed in our booklet *Non-resident withholding tax – payer's guide (IR 291)*. To apply, send a copy of your proposed certificate to the Non-resident Centre, Inland Revenue, Private Bag 1932, Dunedin 9054.

### Filing IR 67 certificates

When you file your end-of-year reconciliation, you may send us your certificates on a disk (including 3.5" floppy, CD or DVD). Specifications are available on the Software Developer's page on our website or by contacting the Magmedia Team at:

Email           Magmedia@ird.govt.nz  
Telephone       0800 433 453  
Fax               04 890 4714

### Contact person

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

### How to get our forms and guides

You can view copies of all our forms and guides mentioned in this guide by going to [www.ird.govt.nz](http://www.ird.govt.nz) and selecting "Forms and guides". You can also request copies by calling 0800 257 773.

### [www.ird.govt.nz](http://www.ird.govt.nz)

Go to our website for information, services and tools.

- **Secure online services** – login to check your account information, file an employer schedule, confirm personal tax summaries and update your family details and income.
- **Get it done online** – complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- **Work it out** – use our calculators, worksheets and tools to help you manage your tax business like checking your tax code, or your filing and payment dates.
- **Forms and guides** – download our guides, and print forms to post to us.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.