



- Please answer all the questions and sign the declaration. Read the notes on page 3 to help you complete this form.
- If you need further help, please phone us on 0800 377 774 if you are a business customer or 0800 443 773 if you are a Corporates customer.

1. Your IRD number

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(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)

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Street address

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Suburb or RD

Town or city

If you are a sole trader, is this your home address? Yes No

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

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Street address or PO Box number

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Suburb, RD or box lobby

Town or city

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 RWT mail.

6. Your contact numbers

()

Day

()

Evening

()

Fax

7. Your email address

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8. Nature of business or trade

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9. When will you start paying interest?

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Day Mont Year

10. How much RWT do you expect to deduct each month from interest?

- \$500 or more each month—we will register you on a monthly basis. Please go to Question 12.
- Under \$500 each month—we will register you on a six-monthly basis (unless you complete Question 11—see the notes on page 3).
- RWT deductions will vary—please complete Question 11.

11. Tick the months you expect your accumulated RWT deductions to reach \$500 or more

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



12. Show the type of IR 15 RWT deduction certificates you would like to use
- IR 15 certificate forms available from Inland Revenue
- Customised or internally-produced IR 15 certificates

13. Will you send your IR 15 RWT deduction certificates to us on a disk?
- Yes
- No

14. Full name of a contact person

Contact telephone number

15. We offer a free advisory service to explain your tax obligations and responsibilities. Would you like an advisory officer to contact you to arrange an appointment?
- Yes
- No

Declaration

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

Signature of authorised person

Date

Privacy Act 1993. We may exchange information about you with Work and Income, the Department for Courts, the Ministry of Education, the Accident Compensation Corporation, or their contracted agencies. Information may also be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only. You may ask to see the personal information we hold about you by phoning us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

Notes

You or your organisation must register as a resident withholding tax (RWT) payer if you pay out more than \$5,000 a year in resident withholding income, and:

- you pay the resident withholding income as part of a taxable activity (such as a trade, profession or business, or an activity carried out by a non-profit body or local authority), or
- Inland Revenue has issued you a certificate of exemption from RWT, or
- you are a non-resident but carrying on a taxable activity in New Zealand through a fixed establishment.

Any taxpayer who holds a certificate of exemption and whose gross income is (or is estimated to be) more than \$2 million for any year must also register as a payer if they pay out any resident withholding income. Such a taxpayer must register within three months of the end of that accounting year.

Payment dates

How often you have to send in your RWT deductions depends on the amount of RWT you deduct.

• Monthly payments

If you deduct RWT of \$500 or more each month, you must pay the tax deducted to Inland Revenue by the 20th of the month after the month in which it was deducted.

• Six-monthly payments

If you deduct RWT of less than \$500 each month, 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.

Note: If the RWT deductions you've made accumulate to \$500 since your previous payment to Inland Revenue, you must send them in by the 20th of the month after the month they reach \$500. You will need to receive payment forms more often than six-monthly. See variable payments below and complete Question 11.

• Variable payments

Complete Question 11 if you will deduct:

- more than \$500 in some months and less than \$500 in others, or
- less than \$500 each month but the deductions accumulate to \$500 since your previous payment to Inland Revenue.

Tick those months that you expect your **accumulated** RWT deductions to reach \$500 or more. (Note, this is not the month you pay the RWT to Inland Revenue.) We will send you payment forms for the periods ending September and March, and for any other month you select.

If the amount of RWT you pay alters, please phone us on the numbers at the top of page 1. We will update our records to ensure we send you payment forms to suit your new payment due dates.

Customised IR 15 certificates

You need to obtain approval to produce your own IR 15 certificates. To get approval, your certificate must contain the information listed in our booklet *RWT on interest – payer's guide (IR 283)*. To apply, send a copy of your proposed certificate to your Inland Revenue processing centre or to your Corporates sector if you deal with Corporates.

Filing IR 15 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: 04 803 1764

Postal address for this form

If you live in:

Northland	Auckland	other North Island areas	the South Island
send this form to	send this form to	send this form to	send this form to
Inland Revenue	Inland Revenue	Inland Revenue	Inland Revenue
Southern Processing Centre	Northern Processing Centre	Central Processing Centre	Southern Processing Centre
PO Box 3752	PO Box 1454	PO Box 39090	PO Box 3752
Christchurch	Hamilton	Wellington Mail Centre	Christchurch

More information

If you need more information about RWT, please read our booklet *RWT on interest – payer's guide (IR 283)*. You can get a copy from our website at www.ird.govt.nz or order one by phoning INFOexpress on 0800 257 773. Please have your IRD number handy when you call.