



## 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)

Authorised person

Signature

Date

Contact name

Contact phone number

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 non-resident, 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

The Non-resident Centre  
Private Bag 1932  
Dunedin  
Fax 64 3 951 2216

### For more information

Please read our booklet *Non-resident withholding tax – payer's guide (IR 291)*. You can read it on our website or order a copy by phoning INFOexpress on **0800 257 773**.

### Inland Revenue's website

Visit our website at [www.ird.govt.nz](http://www.ird.govt.nz) for detailed information about tax and social policy, access to our booklets, returns, forms, newsletters and public rulings, and a variety of interactive online services.

We regularly add new services to our site. You can register to get updates about these by clicking on **What's new** on the homepage.