

United Kingdom/New Zealand Double Taxation Convention (SI 1984 Number 365)
**APPLICATION for relief at source from United Kingdom income tax and
CLAIM to repayment of United Kingdom income tax**

This form is for use by a company/concern in New Zealand receiving interest, royalties arising in the UK.

- Please use the **New Zealand-Company Notes** to help you complete this form.
- Give **ALL** the information requested and **attach supporting documents** where necessary. If you need more room, attach a separate sheet. Remember to sign the **declaration** in Part F, giving details of the capacity in which you sign.
- Send the completed form New Zealand-Company to the **District Commissioner of Taxes, Taxes Division, Inland Revenue Department for the District to which the company's return is lodged.**

Note: *In making this application/claim, you are consenting to the New Zealand Inland Revenue certifying to HM Revenue & Customs in the UK that the applicant/claimant is resident in New Zealand for the purposes of New Zealand tax. See Note 3.*

If you need help with this form, please contact **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA.**

Phone: **+44 0115 974 0897** if calling from outside the UK, or **0115 974 0897** if calling from the UK.

Part A Details of the New Zealand company/concern and tax adviser (if any)

Full name of the company/concern in New Zealand

Full registered address (do not use 'care of' address)

Telephone number _____

Fax number _____

Reference (if any)

Details of tax adviser (if any) or other authorised person whom HM Revenue & Customs may contact about the information given on this form. See Note 4.

Name and address of adviser etc.

Telephone number _____

Fax number _____

Reference (if any) or contact name

Please give

- the company's New Zealand tax reference,
- the address of the District Commissioner of Taxes to whom the company's latest tax return was sent, *and*
- the year of income to which the return related.

For use by the District Commissioner of Taxes in New Zealand

Please sign and affix your official stamp and then send this form to HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA. You may wish to take a copy of this form for your records.

I certify that _____
is resident in New Zealand for the purposes of New Zealand tax.

Official Stamp

Signature _____

Date _____

Part B Questions about the New Zealand company

Please answer the following questions about the New Zealand company. If you are completing this form on behalf of an unincorporated concern, please answer the questions as they apply to the concern. See Note 2.

'✓' where appropriate

1 Is it a company created in, or organised under the laws of, New Zealand? Yes No

2 Where is the company's business managed and controlled?

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3 Is this the company's first application/claim of this kind? Yes No

4 Is the company engaged in any trade or business from a permanent establishment situated in the United Kingdom? Yes No

If 'Yes', give full details on a separate sheet, including the name and reference number of the UK tax office dealing with the permanent establishment or fixed base.

5 Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer? Yes No

If 'Yes', give full details on a separate sheet.

6 If this application/claim is in respect of **UK interest** (see Note 6)

• is the interest paid to the Government of New Zealand? Yes No

• is the interest paid on a loan made, guaranteed or insured or any other debt-claim or credit guaranteed or insured, by the New Zealand Export Guarantee Office? Yes No

Part C Application for relief at source from UK income tax See Note 5

- Use Part **C.1**, **C.2**, or **C.3** as appropriate, to apply on behalf of the company or concern for relief at source from UK income tax.
- If the company or concern has already received payments of the income with **UK income tax deducted**, also complete **Part D** to claim repayment of the tax in excess of 10%.

C.1 Interest from loans See Note 6

Please

- complete the columns below giving the information requested and
- **attach to this form a copy of the loan agreement.**

Name and address of the UK payer of the interest	Date of the loan agreement	Amount of the loan	Due date(s) of the interest

Syndicated loans - additional information

If the debt right is part of a syndicated loan, please '✓' here and give the following additional details:

• the amount of your participation

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• the total loan facility

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• the date of the original loan agreement.

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If you are aware that a copy of the loan agreement has already been sent to HM Revenue Customs, there is no need to attach another copy.

C.2 Interest from UK securities*Important - see Note 6 before you complete this part.*

Please complete the columns below, giving the information requested.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due date(s) of the interest

C.3 Royalties*See Note 7*Please complete **columns (a) to (c)** as appropriate, giving the information requested.**For copyright royalties on literary, dramatic, musical or artistic works**

- Enter in **column (a)** a full description of the royalties.
- Enter in **column (b)** the date of the **licence agreement** between the company and the UK payer.
- Enter in **column (c)** the **payer's** name and address. If payments are made **through** or **by** an agent in the UK, also enter the agent's name and address.

For other royalties

- Enter in **column (a)** a full description of the royalties.
- Enter in **column (b)** the date of the **licence agreement** between the company and the UK payer **and attach a copy of the licence agreement.**
- Enter in **column (c)** the name and address of the UK payer of the royalties.

Column (a)	Column (b)	Column (c)

Is the New Zealand company the **originator** of the work or product that has been licensed to the UK?Yes No (*'✓' as appropriate*)If **'No'**, please attach a copy of the licence, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.**Part D Claim for repayment of UK income tax deducted**

- If the New Zealand company or concern has already received payments of interest or royalties with UK tax deducted, please give details below. **The amount of UK tax repayable to the company will be less than the full amount of UK tax deducted. To work out the repayment due, please see Note 8.**
- If no payments of the income have yet been made, go direct to the Declaration in **Part F**.

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £

Totals

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Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a **bank** or **other nominee**. If you leave this part empty, the repayment will be made direct to the company at the address you have shown in **Part A** of this form.

I,
(Enter your full name)

as
(Enter status - for example, company secretary, treasurer, or authorised agent)

of
(Enter name of the claimant company or concern)

authorise the **bank** or **other nominee** below to receive the amount due on the company's behalf.

Name of bank or other nominee

Address of bank or other nominee
Postal code

Account number UK bank sort code (if appropriate)

Nominee's reference number (if there is one) for the company.

Signature _____ (Now also complete and sign the **Declaration** in **Part F** below)

Part F Declaration

- The company or concern is beneficially entitled to the income from the source(s) included in this form.
 - The information I have given in this application/claim is correct and complete to the best of my knowledge and belief.
- On behalf of the company

as appropriate

1. I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs if there is any change to the information that I have given in this form. (See Note 5.)

2. I claim repayment of UK income tax and *Enter the amount that you have worked out. Leave the box empty if you want HM Revenue & Customs to work out the amount.

(a) have worked out that the amount repayable to the company or concern is *£
or
 (b) want HM Revenue & Customs to work out the amount payable to the company or concern.

Signature _____ Date _____

Please print your name below and enter your status.

For use by HM Revenue & Customs

Examined _____ Amount repaid: £ _____ : _____

Authorised _____ HMRC date stamp

New Zealand-Company Notes

Use these Notes to help you complete form New Zealand-Company. If you need further information, please contact **HM Revenue & Customs**. Our address, telephone and fax numbers are in Note 10.

1. Purpose of form New Zealand-Company

Form New Zealand-Company enables

- an New Zealand company
- an *unincorporated* concern in New Zealand receiving interest or royalties arising in the United Kingdom to apply for relief at source from UK income tax under the United Kingdom/New Zealand Double Taxation Convention. The form also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax deducted.

2. Who can sign the declaration on the form

- A responsible officer of the company or concern should sign the declaration in **Part E** of the form New Zealand-Company.
- An agent (e.g. tax adviser), 'custodian' or other duly authorised person acting with the authority of the company or concern may sign the declaration behalf of the company or concern.

3. Evidence of residence in New Zealand and where to send the completed form

It is a condition of relief from UK income tax under the terms of United Kingdom/New Zealand Double Taxation Convention that the beneficial owner of the income is resident in New Zealand. Please send the completed form to the **District Commissioner of Taxes, Taxes Division, Inland Revenue Department for the District to which the company's return is lodged**. The New Zealand Inland Revenue will certify that the company/concern is resident in New Zealand for the purposes of New Zealand tax and send the form to HM Revenue & Customs.

4. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss the tax affairs of the company or concern with

- an officer of the company *and/or*
- any agent (e.g. tax adviser) who is nominated by the company or concern.

5. Relief at source from UK income tax on future income payments

Relief at source from UK income tax on future payments of income may be available in cases where HM Revenue & Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). We deal with each application on its merits. Where we cannot agree to allow relief at source, a company or concern resident in New Zealand can claim **repayment** of the UK tax deducted in excess of 10%.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 10, without delay, if there is any subsequent change to the information you have given on the form New Zealand-Company.

6. UK Interest

UK source interest can be paid to the New Zealand company or concern, normally with 10% tax deducted (*see below for exceptions to this general rule*). Any UK tax in excess of 10% that has been deducted can be repaid.

- **Interest from loans**

Where the interest is payable on a loan to a UK resident company or individual, **please attach a copy of the loan agreement** to the form New Zealand-Company.

- **Interest from securities**

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange and
- local authorities.

We may be able to arrange for interest on these stocks to be paid with **tax deducted at 10%** as explained in note 5.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source. Please **do not** enter in Part C2 of form New Zealand-Company

- interest from company loan stocks quoted on the Stock Exchange (*paid automatically without deduction of UK tax*)
- interest from UK government securities (*paid automatically without deduction of UK tax*).

Interest payments where 10% UK tax is not withheld

Exceptionally, UK interest may be exempted from UK income tax under the provisions of Article 12 paragraphs (3) and (4) of the UK/New Zealand Double Taxation Convention. The payments covered by these provisions are

- interest paid to the Government of New Zealand, or
- interest paid on a loan made, guaranteed or insured or any other debt-claim or credit guaranteed or insured, by the New Zealand Export Guarantee Office.

Where UK income tax has been deducted in such cases, please ignore the instructions in Note 8. Enter in Part E 2(a) of the form New Zealand-Company the **full** amount of the UK income tax deducted from the interest.

7. UK Royalties

Most UK source royalties can be paid with a rate of 10% tax deducted. Any UK tax in excess of 10% that has been deducted can be repaid to the New Zealand company or concern. The Double Taxation Convention allows relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product.

- **Copyright royalties for literary, dramatic, musical or artistic works**

If your company or concern is **not** the originator but has acquired the rights, please attach to the form New Zealand-Company a copy of the licence, contract or assignment under which the UK rights have been acquired. This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

If your company or concern is in the **publishing or music business** and uses a standard form of contract with all its authors or composers, please attach a copy of the standard contract. You need do this only the first time a form New Zealand-Company is completed.

- **Other royalties**

Where your company or concern is the originator of a process or design etc., please attach to the form New Zealand-Company a copy of the licence agreement between **yourselves** and the **UK payer** of the royalties. If your company or concern is **not** the originator of the product giving rise to the royalties but has acquired the rights, please also attach a copy of the licence, contract or assignment under which the UK rights have been acquired.

8. Working out the repayment of UK income tax where payments of interest or royalties have already been made

As explained in Notes 6 and 7, under the UK/New Zealand Double Taxation Convention UK income tax may be withheld at the reduced rate of **10%** from payments of **interest** and **royalties** payable to a resident of New Zealand. If the New Zealand company or concern has received payments with UK tax deducted, it may claim repayment of the amount of UK tax in excess of 10%.

Please follow the instructions below to work out the amount of the repayment due to the company or concern. But if you do not wish to work out the repayment and do not enter an amount in **Part F2(a)** of the form New Zealand-Company, HM Revenue & Customs will work out any repayment due.

- Enter in box **1** the amount of income before deduction of UK tax and in box **2** the amount of UK tax deducted (take these figures from the totals boxes in **Part D** of the form New Zealand-Company)

Income		UK tax	
1 £		2 £	

- Calculate 10% of the total amount of income (in box 1) and enter it in box **3**

3 £	
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- Deduct the amount in box 3 from the amount in box 2 and enter the result in box **4**

4 £	
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- **Finally, take the amount you have shown in box 4 and enter it on the form New Zealand-Company at Part F2(a).** This is the amount repayable to the company.

9. Tax vouchers

Do not send tax vouchers with the completed form New Zealand-Company. Keep them safe in case they are needed later to support the claim. But if you have any doubt about how you have completed the form you can send the vouchers if you think it will help us.

10. Help or further information

If, after using these Notes you need help or more information,

- visit our website: **www.hmrc.gov.uk**
- phone HM Revenue & Customs LBS DT Treaty Team: **+44 115 974 0897** if calling from outside the UK, or **0115 974 0897** if calling from the UK
- or write to **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA.**

Our fax number is +44 115 974 0666 from outside the UK, or 0115 974 0666 from inside the UK.

Please quote the company's or concern's reference number with us (for example '4/A/123456') whenever you contact us.

These notes are for guidance only and reflect the UK tax position at the time of writing. They do not affect any rights of appeal.