

PRESENTER



Nicola Harrison, Glaister Ennor, Auckland

Nicola looks after commercial property investors and developers, government entities, incorporated societies, commercial landlords, NZ-wide franchisors and various high profile SMEs. With over 16 years' experience in NZ and the UK, she takes a holistic approach to client's requests, anticipating their needs and always tailoring advice, agreements and strategies in a way that meets their goals, deals with their internal requirements and puts in place strategies for streamlining work and revenue flows. Nicola works closely with Stephanie Harris, Joint Managing Partner, and they ensure that the commercial goal is kept foremost in mind and achieved in the most time and cost effective manner possible.

CONTENTS

RESIDENTIAL PROPERTY SALE AND PURCHASE AGREEMENT UPDATE	1
INTRODUCTION	1
AGREEMENT FOR SALE & PURCHASE OF REAL ESTATE NINTH EDITION 2012 (3)	2
<i>Style and formatting</i>	2
<i>Changes to the property description</i>	2
<i>Changes to the general terms of sale</i>	2
TAX STATEMENTS.....	7
<i>Exemptions</i>	7
<i>Providing the tax information</i>	9
<i>Correction of tax information</i>	9
<i>Resident land withholding tax</i>	9
<i>Application of the RLWT</i>	10
<i>Payment of the RLWT</i>	11
<i>Calculation of RLWT</i>	11