

Registration of non-resident for GST on low value imported goods, remote services and/or listed services

OFFICE USE ONLY

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GST number issued/confirmed

- This form is only to be used by a non-resident business wanting to register for GST on low value imported goods, remote services or listed services.
- If you need more information about GST and how it applies to you, go to ird.govt.nz/nrgst or email info.lvg@ird.govt.nz
- Please complete all sections, in English, and sign the declaration.

Registration information

1. Full legal name of the person or organisation

2. Trade name (if different to above)

3. Organisation's street address

Street address

Suburb	Town or city	State or province
Country	Postcode or zip code	

4. Country of residence for tax purposes

5. Tax identification number for the country above

6. Your website URL

7. If you have, or previously had, a New Zealand IRD number or GST number enter it here

GST registration details

8. Are you a non-resident:

seller, retailer or merchant

operator of an online marketplace

redeliverer of goods

9. Are you registering to pay GST on supplies of low value imported goods? Yes No

10. Do you elect to collect and pay GST on individual goods that exceed NZ\$1,000 and meet the conditions? Yes No

For information about the conditions and what to do if you want to elect but do not meet the conditions, go to ird.govt.nz/high-value-goods

11. Are you registering to pay GST on supplies of remote services? Yes No

12. Are you registering to pay GST on listed services? Yes No

13. What is the start date of your GST registration?
(If you are registering under the listed services rules only, the start date cannot be earlier than 1 April 2024).

Day	Month	Year	Year	Year	Year	Year	Year

14. What GST accounting basis do you want to use?

Payments (cash) basis
Account for GST when you receive a payment.

Invoice (accruals) basis
Account for GST when you issue an invoice or receive a payment, whichever comes first.

15. Do you intend to claim GST on New Zealand business expenses or claim credit adjustments for flat-rate credits passed to non-GST registered sellers of listed services?

No, we will only be paying GST

Yes, we will be paying GST and claiming:

- GST on New Zealand business expenses
- credit adjustments for flat-rate credits passed to non-GST registered sellers of listed services.

Inland Revenue will contact you for further information to confirm your identity.

GST contact details (People from your business who are authorised to access the GST information and manage your GST account. Do not show your tax agent's details here).

First contact person

16. Full name of the contact person

First	Last

Designation or title
(eg finance officer, tax manager)

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Contact email address

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Contact phone number

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Second contact person

17. Full name of the contact person

First	Last

Designation or title
(eg finance officer, tax manager)

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Contact email address

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Contact phone number

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Declaration

In my own right or on behalf of the entity named in "1", I/the organisation declares:

- the information given on this form is true and correct.
- I/the organisation is a non-resident supplier, marketplace or redeliverer that is carrying out or intending to carry out a taxable activity in New Zealand which involves providing low value imported goods, remote services and/or listed services to residents of New Zealand.
- I/the organisation give consent to communicating with Inland Revenue via email and accept that Inland Revenue will communicate via email where appropriate; understanding that at times these emails may contain confidential and/or commercially sensitive information.
- I/the organisation understand Inland Revenue will take all reasonable steps to mitigate any risk of emails being sent to the wrong recipient, but cannot guarantee that emails will not be intercepted while in transit.
- I/the organisation acknowledge that, once the email has been received, it is my/our responsibility to keep this information secure, and ensure it is not accessed by an unauthorised individual.

Full Name

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Designation or title

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Signature

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Date

Day	Month	Year

Please check that you have completed all sections, then sign the declaration.

Email the completed form to New Zealand Inland Revenue at info.lvg@ird.govt.nz

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. For full details of our privacy policy go to ird.govt.nz/privacy