

Application for GST registration for a non-resident business claimant

OFFICE USE ONLY

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GST number issued/confirmed

- This form is only to be used by a business wanting to register under section 54B of the Goods and Services Tax Act 1985.
- If you need more information about GST and how it applies to you, go to ird.govt.nz/nrgst
- Please complete all sections, in English, and sign the declaration.
- Send copies of the documents listed on page 3. We can only process your application when we have all the required documents.

Details of the person or entity applying for this registration

1. Full name

Place of incorporation

Corporate number

2. Trade name, only if it's different from the name shown above

3. Date of incorporation/commencement/ birth (if applicable)

Day	Month	Year			

4. Street address

Street address

Suburb Town or city State or province

Country Postcode or zipcode

5. Postal address, only if it's different from the street address

Street address, PO Box, Private or Locked Bag number

Suburb Town or city State or province

Country Postcode or zipcode

6. Contact phone numbers

()	()
Business	After hours

7. Email address

- I give consent to communicating with Inland Revenue via email. I accept that these emails may contain confidential information. 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. All documents will be converted to PDF and password protected prior to being sent unless otherwise agreed. I acknowledge that, once the email has been received, it is my responsibility to keep this information secure, and ensure it is not accessed by an unauthorised individual.

8. If the business has previously had a New Zealand IRD number or GST number enter it here

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9. Nature of business

10. Tick the business type from the list below

- Individual person
- Incorporated body, for example company
- Unincorporated body, for example trust, partnership
- Other, for example club, society, charity, government organisation

What type of entity is the incorporated body, unincorporated body or other?

11. If this application is for a subsidiary of a larger organisation, enter the name of the parent organisation here

12. What is the start date of your GST registration? This will be the first day of the month of the earliest tax invoice and proof of payment. Start date Day Month Year

13. Tick the option that applies and **send copies** of the proof required to support this application.

Proof of registration for a consumption tax (for example, GST, VAT or similar) in your home country (for example, tax certificate, notice of assessment, showing overseas taxpayer identification number).

Proof that the business does not have to be registered for a consumption tax in your home country or your home country does not have a consumption tax. Also include proof that the business is carrying on a taxable activity and has a turnover of more than NZ\$60,000 from all worldwide sources in a 12-month period or will be more than NZ\$60,000 in the next 12 months (for example, most recent annual tax return and supporting accounts).

14. Do you expect the business's first GST claim to be more than NZ\$500? Yes No

Include a completed **GST return - GST101XB**. A first GST return **must** be provided with your registration application. Without it, the registration cannot be processed.

15. Tick the option/s that apply to the first GST return (tick both if both apply)

The business has been charged New Zealand GST on business expenses other than by the New Zealand Customs Service. Send copies of your invoices, taxable supply information and documented proof each amount was paid within the selected taxable period.

The business has been charged GST by the New Zealand Customs Service. No customs GST claim is available if:

- the imported goods are supplied to a recipient who is not GST registered, or is registered but the goods will not be used in their taxable activity, and
- the goods are outside New Zealand at the time of supply.

Note: prior to 1 April 2022, customs GST was only claimable by the recipient of the goods.
Send copies of your New Zealand Customs Service GST documentation along with details of the recipients of the goods.
Also include documented proof each amount was paid within the selected taxable period.

16. Select the taxable period length and return filing frequency you want to use

One-monthly Two-monthly Six-monthly

17. Full name of the person we can contact about this application and business activities, if we need more information.

First name(s)

Surname

Contact telephone number

Email address

18. Bank account details

Bank name

Currency type¹

Name of account

Cheque Savings

Account type

Bank Branch² Account number Suffix

¹ Currency type selected must match the domicile of the bank/ account.

² May be known as bank/state/branch or routing.

19. **Declaration**

In my own right or on behalf of the entity named in this application I declare:

- the information given on this form is true and correct
- the business is not making or intending to make taxable supplies in New Zealand
- the business does not belong or intend to belong to a group of companies making taxable supplies in New Zealand
- the business does not have a taxable activity that includes providing any service used privately by persons in New Zealand.
- that if the registration application is approved, the completed **GST return - GST101XB** will become a self-assessed first GST return and refund claim.
- the business is applying for permission from the Commissioner of Inland Revenue to keep its records offshore.

Signature (please print full name underneath)

/ /
Date

Email the completed form with all supporting information attached to us at 54bnon-res@ird.govt.nz or post to
Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045
New Zealand

Documents required supporting your application (relating to the person or organisation applying for this registration)

Applying as an individual

You must provide **all** the following current documents:

- passport photo page
- proof of residential address

If you've changed your name, you must also provide another document showing the change, such as a marriage certificate, deed poll or change-of-name certificate.

Applying as an incorporated body

For incorporated bodies listed on a stock exchange you must provide all the following documents:

- details of the stock exchange listing
- copy of the certificate of incorporation
- passport photo page and proof of residential address for at least one executive office holder
- complete and attach an **Appoint an Executive Office Holder to act on your behalf - IR401**.

For incorporated bodies not listed on a stock exchange you must provide all the following documents:

- copy of the certificate of incorporation
- passport photo page and proof of residential address for at least one director
- complete and attach an **Appoint an Executive Office Holder to act on your behalf - IR401**.

Note: 'Proof of residential address' is something that shows where that person lives. This could be a utility bill (such as electricity or water), bank statement, national identity card or driver's licence that shows their address.

Applying as a non-incorporated body

The following documents are required, depending on the type of entity.

- partnership – certificate of registration or partnership agreement, and
– passport photo page and proof of residential address for at least one partner
- trust – certificate of registration or copy of the trust deed (if not relevant to the country of origin, a signed statement to that effect is acceptable), and
– passport photo page and proof of residential address for at least one trustee of the trust.
- other – certificate of registration or equivalent from the relevant authority in the country of origin, and
– passport photo page and proof of residential address for at least one executive office holder.

Applicant's checklist

Have you:

- provided documents showing eligibility to register (Question 13)?
- provided a completed **GST return - GST101XB** (Question 14)?
- provided invoices, taxable supply information and documented proof each amount was paid within the elected taxable period as appropriate (Question 15)?
- completed all parts of the application?
- signed the declaration?
- provided documents supporting your application?

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 do not.

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).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy