

# Goods and services tax application for group registration

- Please read the group registration information on our website [ird.govt.nz/gst/gst-groups](http://ird.govt.nz/gst/gst-groups)
- Answer all the questions and make sure you sign the declaration.

1. What is the full name of the member nominated to represent the group?

2. What is the representative member's GST registration number? (8 digit numbers start in the second box.  1 2 3 4 5 6 7 8 )

3. From what date will grouping begin?

Day Month Year

4. Print the street address of the representative member's place of business (do not show a box number).

Street address

Suburb or RD Town or city

5. Print your usual postal address if it's different from the street address. If you use a tax agent to prepare your GST returns do not show their address here. Please ask them to give us the address for your GST mail.

Street address or PO Box number

Suburb or RD Town or city

6. Print contact telephone number(s).

Business Mobile phone or after hours

## 7. Eligibility for group registration

- Groups of companies only

The group must meet the eligibility requirements of section IC 3 of the Income Tax Act 2007. Both of these situations must apply:

- (i) Are there common voting interests of at least 66% between companies?  Yes  No
- (ii) Are there common market value interests of at least 66% between companies?  Yes  No

- Groups of persons (including limited partnerships effective from 30 March 2017)

Any of the following may apply:

- (i) Does one person control each of the other members?  Yes  No
- (ii) Does one person control all the other members?  Yes  No
- (iii) Do two or more persons, carrying on a taxable activity in partnership, control all of the members?  Yes  No

## 8. Show the group's GST accounting basis.

(Tick one)

Payments (cash) basis  Invoice (accruals) basis  Hybrid basis

## 9. How often does the group want to file GST returns?

(Tick one)

If the group members (including the representative) are all registered for GST on low-value imported goods and/or remote services, the group must have a quarterly filing frequency.  Quarterly

For all other groups, if the combined total taxable supplies in any twelve-month period are:

- over \$24 million, the group must have a one-monthly filing frequency  One-monthly
- under \$24 million, the group may choose two-monthly filing frequency  Two-monthly
- under \$500,000, the group may choose six-monthly filing frequency.  Six-monthly

## 10. Controlling member's information

List the names and IRD numbers of the member(s) or person(s) who control(s) the group.

- the lesser of the common voting or market value interest for a group of companies, or
- the control percentage for a group of persons.

**Note:** If a controlling member or person does not have an IRD number (such as a non-resident with no income tax obligations in New Zealand) then one does not need to be supplied

Name	%	IRD number

## 11. List the names and IRD/GST registration numbers of members to be included in the group.

Name	IRD/GST registration number

If you selected a filing frequency at Question 9 that would require a change of filing frequency for any member of the group, or if a change is required due to the combined turnover, we will treat this application as a written request to change the filing frequency. If, the group does not qualify for the option selected at Question 9, the group will be given:

- a quarterly filing frequency if all members are registered for GST on low-value imported goods and/or remote services, or
- a one-monthly filing frequency if the total taxable supplies exceed \$24 million, or
- a two-monthly filing frequency if the total taxable supplies are greater than \$500,000 and up to \$24 million.

## 12. Declaration

*I declare that the information given on this form is true and correct.*

Name of authorised person	Designation/title
<input type="text"/>	<input type="text"/>

Indicate whether proprietor, partner, director, manager, secretary, executive office holder or authorised person.

Signature	<input type="text"/>
	/ /
	Date

**Send the completed form to the following address:** Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045

### myIR

myIR is available 24 hours a day, seven days a week. Find out more, and register, at [ird.govt.nz/myIR](http://ird.govt.nz/myIR)

### 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 also exchange information about you with some government agencies and another country.

Find our full privacy policy at [ird.govt.nz/privacy](http://ird.govt.nz/privacy)