

Application for a non-resident GST business claimant registration

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 our website www.ird.govt.nz (search keywords: non-resident GST).
- Please complete all sections, in English, and sign the declaration.

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 birth (if applicable)

Day	Month	Year	Year	Year	Year	Year	Year

4. Street address

Street address

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Suburb	Town or city	State or province

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
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

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Suburb	Town or city	State or province

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Country	Postcode or zipcode

6. Contact phone numbers

<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Business	After hours	Fax

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

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8. Tick the business type from the list below

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

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

9. 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.

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

11. Nature of business

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 (on or after 1 April 2014).

Start date

<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year

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

- Proof of registration for a consumption tax (eg, GST, VAT or similar) in your home country (eg, tax certificate, notice of assessment, showing overseas taxpayer identification number).
- Proof that the business doesn't have to be registered for a consumption tax in the home country or the home country doesn't have a consumption tax, and proof that the business has a turnover equivalent to more than NZD60,000 from all worldwide sources for the 12 months before to the start date above, or will be more than NZD60,000 in the 12 months following your start date (eg, most recent annual tax return and supporting accounts).

14. Tick the option/s that applies to the first GST return

- I expect that the business's first GST refund claim is likely to be more than NZD500
- The business has been charged New Zealand GST on business expenses other than by the New Zealand Customs Service. Send copies of your tax invoices and receipts. These must total more than NZD500. Also send a completed *GST return (GST101XB)* so we can consider your refund if we approve your registration application.
- The business has been charged GST by the New Zealand Customs Service. GST charged by the New Zealand Customs Service can be claimed only by the recipient of the goods. If this is your **only** business expense please send a copy of:
 - the New Zealand Customs Service GST documentation showing the name of the recipients and amounts
 - a nil *GST return (GST101XB)*

For more information refer to our website www.ird.govt.nz (search key words: non-residents).

15. Select which taxable period length and return filing frequency you want to use

- One-monthly
- Two-monthly
- Six-monthly

16. Full name of the person we can contact about this application and business activities, in case we need more information.

First name(s)

Surname

Contact telephone number

Email address

17. Bank account details

Bank name

Currency type

Account type Cheque Savings

Name of account

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bank	Branch*	Account number	Suffix

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

18. **Send copies** of the required documents. We can only process your application when we have all the documents listed on page 3.

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 *GST101XB* will become a self-assessed first GST return and refund claim.

The business is applying for permission from the Commissioner of New Zealand Inland Revenue to keep its records offshore.

See www.ird.govt.nz for more information.

Signature (please print full name underneath)

/ /
Date

Please check that you have completed all sections, then sign the declaration. Email the completed form, with all supporting information attached, to New Zealand Inland Revenue at 54Bnon-res@ird.govt.nz

or by post to Non-Resident Centre,
New Zealand Inland Revenue,
Private Bag 1932,
Dunedin 9054,
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 *IR401 Appoint an Executive Office Holder to act on your behalf*.

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 *IR401 Appoint an Executive Office Holder to act on your behalf*.

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, or 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
– 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 tax invoices and receipts (Question 14)?
- provided a completed *GST return (GST101XB)* (Question 14)?
- 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 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 for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 775 247 for more information. For full details of our privacy policy go to www.ird.govt.nz (search keyword: privacy).