

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

OFFICE USE ONLY

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GST number issued/confirmed

If you need information about GST on low-value imported goods or remote services go to ird.govt.nz/gst or email info.lvg@ird.govt.nz

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 zipcode
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 return 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/gst
11. Are you registering to return GST on supplies of remote services? Yes No
12. What is the start date of your GST registration?
(If you are registering under the low-value imported goods rules only, the start date cannot be earlier than 1 December 2019).
- | | | | | |
|-----|-------|------|------|------|
| | | | | |
| Day | Month | Year | Year | Year |
13. 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, which ever comes first.
14. Does your organisation intend to claim GST on New Zealand business expenses?
- No, we will only be returning GST
- Yes, we will be returning GST and claiming GST on New Zealand business expenses. Inland Revenue may contact you for further information to confirm your identity.

GST contact details (People authorised to access your GST information).

First contact person

15. Full name of the contact person

First

Last

Designation or title
(eg finance officer, tax manager)

Contact email address

Contact phone number

Second contact person

16. Full name of the contact person

First

Last

Designation or title
(eg finance officer, tax manager)

Contact email address

Contact phone number

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 and/or remote 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

Designation or title

Signature

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