



NIUE CONSUMPTION TAX REGULATIONS 2009

PURSUANT to section 71 of the Niue Consumption Tax Act 2009 Cabinet makes the following Regulations:

1 Name

These are the Niue Consumption Tax Regulations 2009.

2 Interpretation

In these Regulations unless the context otherwise requires –
“the Act” means the Niue Consumption Tax Act 2009.

3 Form of Registration

(1) The registration form required under section 7(5) of the Act shall be as prescribed under Schedule 1 of these Regulations.

4 Form of Niue Consumption Tax Return

(1) The registration form required under section 32(1) of the Act shall be as prescribed under Schedule 2 of these Regulations.

5 Form of Niue Consumption Tax Cessation

(1) The registration form required under section 9(1) of the Act shall be as prescribed under Schedule 3 of these Regulations.

6 Form of Niue Consumption Tax Registration Certificate

(1) The registration form required under section 8(3) of the Act shall be as prescribed under Schedule 4 of these Regulations.

Approved by the Cabinet of Ministers at the Cabinet Chambers, Fale Fono, Alofi this

30th day of MARCH 2009

Signed by Hon. Toke Tufukia Talagi
Premier

Countersigned by Georgina Tukiuha
Clerk to Cabinet



TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NCT CONSUMPTION TAX REGISTRATION FORM

Revenue division to complete

NCT Registration No.

Print the full name of the person or entity
eg. partnership or the registered name
of the company (don't show a trade name)

If the trade name is different from the name
shown above, print here.

Print the address of the place of business
(don't show a box address)

Print your usual postal address if it is different from
the street address

Print contact telephone number(s).

Business

After Hours

You must register for NCT when you are conducting an enterprise and it meets any of the following conditions:

- Was your turnover (taxable supplies) in the last 12 months more than \$200,000? Yes No
- Do you expect turnover (taxable supplies) in the next 12 months to be more than \$200,000? Yes No
- Are you an exporter who has a value of yearly export that exceeds \$100,000? Yes No

If you answered yes to any of these questions you are required to file NCT returns from the date set out in the NCT registration certificate.

Do you make exempt supplies?

Yes No

Are you an exporter?

Yes No

Are you an importer?

Yes No

When you are registered for NCT you will need to:

- keep records detailing income and expenses
- work out the NCT on your income and expenses
- complete and file your NCT returns
- pay any NCT owing to the Tax Office

Note that failing to meet these four requirements can result in you having to pay tax penalties

Print the full name of the person
we should contact regarding this registration
in case we need to clarify anything.

Name:

Contact Number:

If anytime you expect an NCT refund, what is
your bank account number where the refund would be deposited

Declaration

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

Signature

Date



TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NIUE CONSUMPTION TAX RETURN

Name:

Address:

NCT Registration number:

Period covered by the return:

From to

This return and payment are due:

**Niue Consumption
Tax on your sales
and income:**

Total sales and income for the period from taxable supplies (including NCT and other zero rated supplies) 1▶

Zero rated supplies included in box 1 2▶

Subtract Box 2 from Box 1 and enter the difference here 3▶

Divide the amount in Box 3 by 9 4▶

Adjustments from your calculation sheet 5▶

Add Box 4 and Box 5. This is your total NCT collected on sales and income 6▶

**Niue Consumption
Tax on your purchases
and expenses:**

Total purchases and expenses (including NCT) for which tax invoicing requirements have been met excluding any imported goods 7▶

Divide the amount in Box 7 by nine (9) 8▶

Credit Adjustment from your calculation sheet including NCT on imports 9▶

Add Box 8 and Box 9. This is your total NCT credit for purchases and expenses. 10▶

Print the difference between Box 6 and Box 10 here 11▶

If Box 10 is larger than Box 6 the difference is your NCT refund. Enter here 12▶

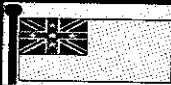
If Box 6 is larger than Box 10 the difference is your NCT to pay. Enter here 13▶

Declaration

The information in this return is true and correct and represent my assessment as required under the Income Tax Act 1961 and the Niue Consumption Tax Act 2009.

Signature

Date



TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NCT CONSUMPTION TAX CESSATION FORM

NCT Registration No.

Name of Business

Address of Business

What date should your NCT registration finish?

If you are still making taxable supplies, the finish date must be after you stop production.

What period will your last NCT return cover?

to

Which NCT return includes an adjustment for assets retained?

to

Please list these assets and their value (open market value). If there is insufficient space please attach a separate schedule.

Assets retained

(for example, land, buildings, trading stock, equipments and tools)

Value

\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	

Declaration

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

Name

Signature

Date

Contact Phone Number



Revenue Division, Treasury Department
Niue Government

NIUE CONSUMPTION TAX REGISTRATION CERTIFICATE

PURSUANT TO SECTION 8(3) OF THE
NIUE CONSUMPTION TAX ACT 2009

This certificate confirms that

Trading as

is registered for Niue Consumption Tax

Registration Number: _____

Financial Secretary _____ Date _____