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

[Signature]

30th day of 17th 2009

Signed by Hon. Toke Tufukia Talagi
Premier

Countersigned by Georgina Tukiua
Clerk to Cabinet
**NCT CONSUMPTION TAX REGISTRATION FORM**

Print the full name of the person or entity (e.g., 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).

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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.

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 [ ]
### Niue Consumption Tax Return

**Name:**

**Address:**

**NCT Registration number:**

**Period covered by the return:**

From [ ] to [ ]

**This return and payment are due:**

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

1. Total sales and income for the period from taxable supplies (including NCT and other zero rated supplies)
2. Zero rated supplies included in box 1
3. Subtract Box 2 from Box 1 and enter the difference here
4. Divide the amount in Box 3 by 9
5. Adjustments from your calculation sheet
6. Add Box 4 and Box 5. This is your total NCT collected on sales and income

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

7. Total purchases and expenses (including NCT) for which tax invoicing requirements have been met excluding any imported goods
8. Divide the amount in Box 7 by nine (9)
9. Credit Adjustment from your calculation sheet including NCT on imports
10. Add Box 8 and Box 9. This is your total NCT credit for purchases and expenses
11. Print the difference between Box 6 and Box 10 here

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

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

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**Declaration**

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

**Signature**

**Date**
TAXATION OFFICE
HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

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? 

Which NCT return includes an adjustment for assets retained? 

to 

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)

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<th>Assets retained</th>
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Declaration
I declare that the information given on this form is true and correct.

Name 

Signature 

Date 

Contact Phone Number 

NIE CONSUMPTION TAX REGISTRATION CERTIFICATE

This certificate confirms that
NIE CONSUMPTION TAX ACT 2009
Pursuant to Section 8(3) of the

NIE Government
Revenue Division, Treasury Department