



## Niue Consumption Tax Amendment Act 2025

No. 381

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**An Act to amend the Niue Consumption Tax Act 2009 consequent upon the enactment of the Tax Administration Act 2025**

**The Assembly enacts as follows—**

- 1 Title**  
This Act is the Niue Consumption Tax Amendment Act 2025.
- 2 Commencement**
  - (1) This act comes into force on the day after the date on which this Act becomes law in accordance with Article 34 of the Constitution.
  - (2) This Act applies from the application date of the Tax Administration Act 2025 under section 2(2) of that Act.

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### **3 Principal Act amended**

This Act amends the Niue Consumption Tax Act 2009.

### **4 Section 2 amended (Interpretation)**

Section 2 is amended—

- (a) in the definition of “input tax”, by replacing “additional tax or penal tax” with “late payment interest and late payment penalty”;
- (b) by repealing the definitions of “additional tax”, “revenue laws”, “self-assessment”, “self-assessment return”, and “tax officer”; and
- (c) by inserting the following definitions in correct alphabetical order—

““approved form” has the meaning in Schedule 1 of the Tax Administration Act;”;

““late payment interest” means late payment interest imposed under section 46 of the Tax Administration Act”;

““late payment penalty” means late payment penalty imposed under section 82 of the Tax Administration Act;”;

““penalty” means a penalty imposed under the Tax Administration Act;”.

### **5 Sections repealed**

Sections 35, 36, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, and 65 are repealed.

### **6 Section 26 amended (Refunds)**

Section 26 is repealed and new section inserted—

#### **“26 Refunds**

If the total input tax credit allowed to a taxable person for an NCT period exceeds the person’s total output tax for the period, the Financial Secretary must apply the excess in accordance with section 57 of the Tax Administration Act.”

### **7 Section 27 amended (NCT invoices)**

Section 27(1) is amended—

- (a) by deleting “to another NCT-registered person”; and

- (b) by replacing “that other person” with “the recipient of the supply”.

**8 Section 31 amended (Maintenance of NCT documentation)**

Section 31 is amended by repealing subsection (5).

**9 Section 32 amended (NCT return)**

- (1) Section 32(1) is amended by omitting the words “, in the prescribed form and manner,”.

- (2) Section 32 is amended by repealing subsections (2), (3), (4), and (5).

**10 Section 33 amended (Due date for payment of NCT)**

Section 33 is amended by repealing subsections (2), (3), (4), and (6).

**11 Section 37 amended (Assessment of recipient of a supply)**

- (1) Section 37(1) is amended by replacing “additional tax” with “late payment interest and late payment penalty”.

- (2) Section 37(2) is amended by inserting after the word “NCT” the following words “, late payment interest, and late payment penalty”.

- (3) Section 37(3) is amended by replacing “and additional tax” wherever mentioned with “, late payment interest, and late payment penalty”.

- (4) Section 37(4) is amended by replacing “or additional tax referred to in” with “, late payment interest, and late payment penalty assessed to the recipient of the supply under”.

- (5) Section 37(5) is repealed.

**12 Section 66B amended (Responsibilities of partners)**

- (1) Section 66B(1)(a) is amended by replacing “additional tax, or penal tax” with “late payment interest, or penalty”.

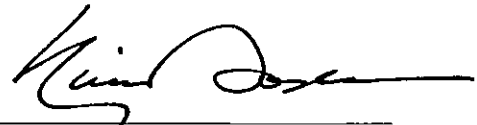
- (2) Section 66B(1)(d) is amended by inserting after the word “Act” the words “and the Tax Administration Act 2025”

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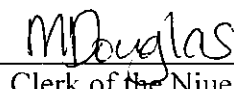
I, Hima Douglas, Speaker of the Niue Assembly, certify that the requirements of Article 34 of the Niue Constitution have been complied with.

**SIGNED AND SEALED** at the Assembly Chambers this 1st day of December 2025.



Speaker of the Niue Assembly

**COUNTERSIGNED** in the presence of the Speaker



Clerk of the Niue Assembly



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This Act is administered by the Department of Finance and Planning.  
This Act was passed by the Niue Assembly on the 27th day of November 2025.

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