



## Income Tax Amendment Act 2025

No 380

### Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	2
4	Section 2 amended (Interpretation)	2
5	Sections repealed	2
6	Section 5 amended (Annual returns by taxpayer for purposes of income tax)	2
7	Section 85 amended (Tax agreements with other countries or territories)	2
8	Section 101 amended (Modifications in respect of income from company debentures, or local or public authority debentures)	2
9	Section 113F amended (Tax code declarations)	2
10	Section 113J amended (Employer to pay deductions to Financial Secretary)	3
11	Section 113L amended (Payment of tax deductions to Secretary)	3
12	Section 113R amended (Withholding payments)	3
13	Section 144 amended (Keeping of business records)	4

### **An Act to amend the Income Tax Act 1961 consequent upon the enactment of the Tax Administration Act 2025**

The Assembly enacts as follows—

#### **1 Title**

This Act is the Income 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.

**3 Principal Act amended**

This Act amends the Income Tax Act 1961

**4 Section 2 amended (Interpretation)**

Section 2 is amended—

- (a) by repealing the definitions of “books and document” and “notice”; and
- (b) by inserting the following definitions in the correct alphabetical order—

“**approved form**” has the meaning in the Tax Administration Act;” and

“**withholding payment**” means a payment from which tax is required to be withheld under section 113R”.

**5 Sections repealed**

Sections 3, 4, 10, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 113M, 113O 113P, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 148, and 149 are repealed.

**6 Section 5 amended (Annual returns by taxpayer for purposes of income tax)**

Section 5 is amended by repealing subsections (2), (3), (4), (5), (6), and (7).

**7 Section 85 amended (Tax agreements with other countries or territories)**

Section 85(1)(h) amended by inserting the words “or service of process” at the end of the paragraph.

**8 Section 101 amended (Modifications in respect of income from company debentures, or local or public authority debentures)**

- (1) Section 101(2) is amended by replacing “prescribed” with “approved”.
- (2) Section 101(3) is amended by replacing “prescribed” with “approved”.

**9 Section 113F amended (Tax code declarations)**

- (1) Section 113F(1) is amended by replacing “form prescribed by the Financial Secretary” with “approved form”.
- (2) Section 113F(2) is amended by replacing “form authorised by the Financial Secretary” with “approved form”.

**10 Section 113J amended (Employer to pay deductions to Financial Secretary)**

Section 113J(a) is amended by replacing “prescribed” with “approved”.

**11 Section 113L amended (Payment of tax deductions to Secretary)**

Section 113L is amended—

- (a) in paragraph (a), by replacing “form authorised by the Financial Secretary” with “approved form”;
- (b) in paragraph (b), by replacing “form authorised by the Financial Secretary” with “approved form”; and
- (c) in paragraph (c), by replacing “form authorised by the Financial Secretary” with “approved form”.

**12 Section 113R amended (Withholding payments)**

Section 113R is amended—

- (a) in subsection (1)—
  - (i) by replacing “The” at the start of the subsection with “Subject to subsection (3), the”; and
  - (ii) by replacing “a contribution” with “an advance payment”; and
- (b) by inserting the following new subsections after subsection (2)—

“(3) Subject to subsection (4), a resident or a non-resident with a fixed place of business in Niue shall withhold tax from a fee paid to a non-resident supplier of services at the rate of 10% of the gross amount of the fee.

(4) Subsection (34) shall not apply to a services fee that is—

  - (a) exempt income of the non-resident; or
  - (b) derived by a foreign government, a political subdivision of a foreign country, or a body wholly owned by a foreign government that is exempt from tax in its country of residence, and, for the purpose of this paragraph, clause 2(b) and (c) of Schedule 1 of the Tax Administration Act applies.

(5) A person required to withhold tax under subsection (3)—

(a) shall keep records of services fees paid to non-residents and the tax withheld from such payments;

(b) shall pay the withheld tax to the Financial Secretary within 28 days after the end of the month in which the services fee was paid and payment to the Financial Secretary must be accompanied by a remittance certificate in the approved form; and

(c) shall be personally liable for any withholding tax that is not paid to the Financial Secretary by the due date.

(6) Except where subsection (7) applies, the tax withheld under subsection (1) or (3) shall be allowed as a credit against the income tax liability of the supplier of the goods or services to which the withholding relates for the tax year in which the payment for the goods and services was made.

(7) The tax withheld under subsection (3) is a final tax on the services fee for a non-resident without a fixed place of business in Niue.

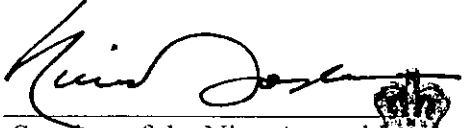
(8) A person who has withheld tax from a payment under this section shall provide the recipient of the payment with a tax deduction certificate showing the amount of the payment made and the tax withheld from the payment.”

**13 Section 144 amended (Keeping of business records)**


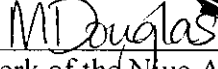
Section 144 is amended by repealing subsections (2) and (4).

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

\_\_\_\_\_  
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.  
\_\_\_\_\_