

NIUE TAXATION OFFICE

MINISTRY OF FINANCE

NCT REGISTERED BUSINESS MONTHLY TAX FORM

This form can be filed monthly to reduce the end of year filing requirements for NCT registered businesses. Refer to the Guide for more information.

Preparer Name: Position:

Business Name:
Address:

Business TIN OR NCT Registration Number
Tax Year:
Month

This return and payment are due on the last day of the following month .

IMPORTANT: On request, you must be able to provide documentation to support the figures provided in this form. Please refer to the Guide for more information.

SALES AND INCOME

Total sales and income for the period. 1▶
Zero rated sales and income included in Box 1. 2▶
Tax Exempt Sales and Income included in Box 1. 3▶
Subtract Box 2 and Box 3 from Box 1. *This is the NCT inclusive portion of your Sales and Income .* 4▶
Divide the amount in Box 4 by 9. 5▶
Enter any adjustments. **Justification must be provided.** 6▶
Add Box 5 and Box 6. **This is your total NCT LIABILITY on SALES AND INCOME.** 7▶

PURCHASES AND EXPENSES

Total purchases and expenses for the period. 8▶
Purchases and expenses from 8 that are NCT inclusive (excludes imports). 9▶
ASSET PURCHASES included in 8. 10▶
Buildings 10a▶
Non-Buildings 10b▶
WAGES AND SALARIES - Total Gross for the period. 10c▶
PAYE - Total for the period. 10d▶

Surname	First Name	TIN	Gross Earnings	PAYE	Pay Periods

If more space is required use the table on Page 3.

Divide the amount in Box 9 by 9. 11▶
NCT paid on imports. 12▶
Add Box 11 and Box 12. **This is your total NCT credit for purchases and expenses.** 13▶

TAX LIABILITY FOR THE PERIOD

Subtract Box 13 from Box 7, and print the difference here.

14a ►

If Box 14 is negative, it is your **NCT refund**.
If Box 14 is positive, it is your **NCT to pay**.

Total PAYE for the period from 10d.

14b ►

Please note your PAYE liability must be paid in full, regardless if you have NCT to be refunded.

ESTIMATED PROFIT/LOSS FOR THE PERIOD

Subtract Box 8 less Box 13, **from** Box 1 less Box 7, and print the difference here.

15 ►

If Box 15 is positive, it is your **PROFIT**.
If Box 15 is negative, it is your **LOSS**.

*Profit and loss excludes NCT, that is why you must subtract NCT from both Sales and Income, and Purchases and Expenditures.
Asset purchases and depreciation will be accounted for during the end of year income tax assesment.*

DECLARATION

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

Signature

Date

FOR OFFICIAL USE ONLY

Date Return Received

Date Return Processed

Certified Correct by

Amount of Refund

Approved by

WAGES AND SALARIES

Surname	First Name	TIN	Gross Earnings	PAYE	Pay Periods

