



NCT1

# TAXATION OFFICE

NIUE TAX ADMINISTRATION OFFICE  
MINISTRY OF FINANCE

## NIUE CONSUMPTION TAX RETURN

Business Name:   
 Address:   
  
 Niue Island

Preparer Name:

Business TIN OR NCT Registration number:   
 Tax Year:   
 Period covered by the return: From:   
 To:

This return and payment are due:

**IMPORTANT: On request, you must be able to provide documentation to support the figures provided in this form.**

<b>Niue Consumption Tax on your sales and income:</b>	Total sales and income for the period from taxable supplies (including NCT and other zero rated supplies)	1 ▶	\$	<input type="text"/>	-
	Zero rated supplies included in box 1	2 ▶		<input type="text"/>	
	Subtract Box 2 from Box 1 and enter the difference here	3 ▶	\$	<input type="text"/>	-
	Divide the amount in Box 3 by 9	4 ▶	\$	<input type="text"/>	-
	Enter any adjustments. Justification must be provided.	5 ▶	\$	<input type="text"/>	-
	Add Box 4 and Box 5. This is your total NCT collected on sales and income	6 ▶	\$	<input type="text"/>	-

<b>Niue Consumption Tax on your purchases and expenses:</b>	Total purchases and expenses (including NCT) for which tax invoicing requirements have been met excluding any imported goods	7 ▶	\$	<input type="text"/>	-
	Divide the amount in Box 7 by nine (9)	8 ▶	\$	<input type="text"/>	-
	Credit Adjustments including NCT on imports.	9 ▶	\$	<input type="text"/>	-
	Add Box 8 and Box 9. This is your total NCT credit for purchases and expenses.	10 ▶	\$	<input type="text"/>	-
	Print the difference between Box 6 and Box 10 here	11 ▶	\$	<input type="text"/>	-
	If Box 10 is larger than Box 6 the difference is your NCT refund. Enter here	12 ▶		<input type="text"/>	
	If Box 6 is larger than Box 10 the difference is your NCT to pay. Enter here	13 ▶	\$	<input type="text"/>	-

### 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