



NCT 001

NIUE TAXATION OFFICE

Ministry of Finance and Planning
PO Box 36 Alofi Niue | (683) 4111 | taxoffice.gov.nu

NIUE CONSUMPTION TAX REGISTRATION FORM

For official use only

Incomplete and unsigned forms will not be accepted

NCT Registration Number

Applicant Name**Applicant TIN****Business Name****Business License Number**

Business details must be exactly as appears on business license

Email**Phone****For taxable supplies:**

Was your turnover in the last 12 months more than \$75,000?

☐ Yes☐ No

Do you expect turnover in the next 12 months to be more than \$75,000?

☐ Yes☐ No

Are you an exporter who has a value of yearly export that exceeds \$100,000?

☐ Yes☐ No**As an NCT registered business you are required to:**

Maintain complete and up to date records detailing income and expenses

Calculate NCT on your income and expenses

Complete and file monthly NCT returns

Make timely payments for any NCT owing to the Tax Office

Note that failing to meet NCT requirements can result in penalties

Bank account where any refunds are to be deposited

Account Name**Account Number****DECLARATION**

I declare that the information given on this form is true and correct, and that I understand my NCT obligations.

Signature

Date