



NIUE TAXATION OFFICE

Ministry of Finance and Planning

PO Box 36 Alofi Niue | (683) 4111 | taxoffice.gov.nu

NIUE CONSUMPTION TAX REGISTRATION FORM

Incomplete and unsigned forms will not be accepted

For official use only

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