

- If you need more information about registering for GST read our booklet *GST – do you need to register? (IR 365)*. You can view this or download a copy from our website [www.ird.govt.nz](http://www.ird.govt.nz)
- Please answer all questions and sign the declaration.

1. IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

If the person or the entity registering doesn't have an IRD number, complete and attach an IRD number application form with this registration

2. Print the full name of the person or entity, eg partnership, trust or society, or the registered name of the company (don't show a trade name).

3. If the trade name is different from the name shown above, print it here.

4. Print the street address of the place of business (don't show a box number).

Street address

Suburb or RD  Town or city

5. Print your usual postal address if it is different from the street address. If you use a tax agent to prepare your GST returns don't show their address here. Please ask them to give us the address for your GST mail.

Street address or PO Box number

Suburb, RD or box lobby  Town or city

6. Print contact telephone number(s).

Business  Mobile phone or after hours  Fax

7. Your email address

We'll use this to automatically register you for our online updates and newsletter. You can opt out at any time.

8. Business description and code. To determine your business industry description and code go to [www.businessdescription.co.nz](http://www.businessdescription.co.nz) If you are unable to identify the correct code call ACC on 0508 426 837.

Code

Business description

9. You must register for GST when you are conducting a taxable activity and it meets any of the following conditions.

- Was your turnover (taxable supplies) in the last 12 months more than \$60,000?  Yes  No
- Do you expect turnover (taxable supplies) in the next 12 months to be more than \$60,000?  Yes  No
- Do your prices include GST?  Yes  No

If you answered Yes to any of these questions you are required to file GST returns from the date at Question 12. Please go to Question 10. If you answered No to all of these questions you don't need to register for GST—you can destroy this application. If you are conducting a taxable activity, but don't meet any of these conditions you may choose to voluntarily register for GST. If you are unsure if you are conducting a taxable activity please read *GST—do you need to register (IR 365)*.

Do you wish to voluntarily register for GST  Yes  No

Office use only  
**R V**

10. Tick to show the GST accounting basis you want to use.

Payments (cash) basis—complete the application below  
Account for GST when you receive a payment. Claim GST when you pay for your purchases and expenses.

Invoice (accruals) basis—(go to Question 11)  
Account for GST when you issue an invoice or receive a payment, whichever comes first. Claim GST when you receive an invoice for your purchases and expenses.

Hybrid basis—(go to Question 11)  
Account for GST when you issue an invoice or receive a payment, whichever comes first. Claim GST when you pay for your purchases and expenses.

### Application to account for GST using the payments basis

Tick the option which shows why you wish to adopt the payments basis of accounting for GST.

You are a non-profit body.

The total value of taxable supplies in: – the last 12 months was not more than \$2 million, or – the next 12 months is not likely to be more than \$2 million.

If you expect to exceed \$2 million in a 12-month period, please give details below why the payments basis would be most appropriate. Take into account the nature, volume and value of taxable supplies and the type of accounting system used.

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11. Tick to show how often you want to file GST returns.

Two-monthly—(go to Question 12)

One-monthly—complete the application over the page

Six-monthly—complete the application over the page

## Application for alternative taxable period

Tick the option that applies to you.

- I/We wish to adopt a one month taxable period.
- I/We must adopt a one month taxable period because the total value of taxable supplies will exceed or is likely to exceed \$24 million in any 12 months.
- I/We wish to adopt a six month taxable period because the total value of taxable supplies in:
- the last 12 months did not exceed \$500,000, or
  - the next 12 months is not likely to exceed \$500,000.

12. What is the start date of your GST registration (this is normally the date you apply from, but it can be a future date in some instances). Remember once you are registered you must file GST returns from your start date.

Start date

13. Will you make exempt supplies?  Yes  No

Most common exempt supplies include:

- renting out domestic property as a private dwelling
- interest you receive
- the sale of donated goods and services by a non-profit body
- financial services.

14. Are you an exporter?  Yes  No

15. Are you an importer?  Yes  No

### 16. When you are registered for GST you will need to:

- keep records detailing your income and expenses
- work out the GST on your income and expenses
- complete and file GST returns
- pay any GST owing to Inland Revenue.

**We would like to help you understand what is involved in being GST registered. Your answers to the following questions will assist us in working out what information and services you might find useful. This may involve one of our tax advisors contacting you to discuss how we might help.**

a. Will you be using an accountant or tax professional to prepare or help you with your GST returns?

Yes  No

b. Have you worked with GST in New Zealand before?

Yes  No

c. Initially, how difficult or easy do you think you'll find it to carry out all of the above tasks?

Very difficult  Quite difficult  Quite easy  Very easy

17. Print the full name of the person we should contact regarding this registration in case we need to clarify anything.

First name(s)

Surname

Contact telephone number.

18. If at any time you expect a GST refund how do you want it paid? Tick one option.

To my bank or other deposit account. (We recommend this as you will receive your refund faster.)

Code Branch Account number Suffix

Name of account

By cheque. (Cheques will be made out to the name you show at Question 3.)

### 19. Declaration

**I declare that the information given on this form is true and correct.**

Signature

/ /  
Date

**Please check that you have answered all the questions, then sign the declaration. Send the completed form to us at the postal address for "Other" under the Inland Revenue listing in your local phone book.**

**Privacy Act.** We may exchange information about you with other government departments or their contracted agencies. You may ask to see the personal information we hold about you by calling us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.