

Goods and services tax application for group registration

- Please read the group registration information on our website at www.ird.govt.nz/gst/gst-registering/register-who/register-groups/
- Answer all the questions and make sure you sign the declaration.

1. What is the full name of the member nominated to represent the group?

2. What is the representative member's GST registration number? (8 digit numbers start in the second box. (1 2 3 4 5 6 7 8)

3. From what date will grouping begin?

Day

Month

Year

4. Print the street address of the representative member's 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's 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).

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Business
Mobile phone or after hours
Fax

7. Eligibility for group registration

- Groups of companies only
The group must meet the eligibility requirements of section IC 3 of the Income Tax Act 2007. Both of these situations must apply:
 - (i) Are there common voting interests of at least 66% between companies? Yes No
 - (ii) Are there common market value interests of at least 66% between companies? Yes No
- Groups of persons
Any of the following may apply:
 - (i) Does one person control each of the other members? Yes No
 - (ii) Does one person control all the other members? Yes No
 - (iii) Do two or more persons, carrying on a taxable activity in partnership, control all of the members? Yes No

8. Show the group's GST accounting basis. (Tick one)

Payments (cash) basis

Invoice (accruals) basis

Hybrid basis

9. How often does the group want to file GST returns? (Tick one)

If the group's combined total taxable supplies are greater than \$24 million in any twelve-month period, the group must have a one-monthly filing frequency.
If the group's combined total taxable supplies are \$500,000 or lower, the group may choose a six-monthly filing frequency.

One-monthly

Two-monthly

Six-monthly

10. Controlling member's information

List the names and IRD numbers of the member(s) or person(s) who control(s) the group.

In the percentage column show:

- the lesser of the common voting or market value interest for a group of companies, or
- the control percentage for a group of persons.

Name	%	IRD number

11. List the names and registration numbers of members to be included in the group.

Name	Registration number

If you selected a filing frequency at Question 9 that would require a change of filing frequency for any member of the group, or if a change is required due to the combined turnover, we will treat this application as a written request to change the filing frequency. If, due to the combined turnover, the group doesn't qualify for the option selected at Question 9, the group will be given

- a one-monthly filing frequency if the total taxable supplies exceed \$24 million, or
- a two-monthly filing frequency if the total taxable supplies are greater than \$500,000 and up to \$24 million.

12. Declaration

Name of authorised person	Designation/title
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I declare that the information given on this form is true and correct.

Indicate whether proprietor, partner, director, manager, secretary, executive office holder or authorised person.

Signature	/ / Date
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Send the completed form to the following address:

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

Privacy

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.