

Application for Non Resident Registrars to Apply to NZRS for Zero Rating of GST.

[Name and address of Non-Resident Registrar]

[Date]

We refer to the .nz Connection Agreement dated *[insert date]* and the Policy and Process for Non Resident Registrars to Apply for the Zero Rating of GST and request NZRS consider our application for the Zero Rating of GST.

We agree that NZRS reserves the right to charge GST at 12.5% in the event that NZRS is satisfied that we no longer meet the relevant criteria or if the relevant legislation and/or Inland Revenue Department rulings are amended.

We agree to advise NZRS immediately of any changes that may affect the eligibility of our application to be considered for Zero Rating of GST.

We agree that in the event that NZRS incorrectly zero-rates its supplies to us and those supplies were zero-rated based on any incorrect information provided by us or through our failure to notify NZRS of a change in our circumstances, NZRS may recover the cost of the GST from us, plus any related use of money interest or penalties charged by the Inland Revenue Department

Application Questionnaire

1.	Are you a company incorporated in New Zealand?	Yes / No
	If not:	
(a)	Is your head office in New Zealand? If not in New Zealand, where is it?	Yes / No
(b)	Is your centre of management in New Zealand? If not in New Zealand, where is it?	Yes / No
(c)	Is control of the company exercised by directors in New Zealand, whether or not decision	Yes / No



	making is confined to New Zealand?	
2.	Do you carry on <u>any</u> taxable activity in New Zealand while having a fixed or permanent place in New Zealand?	Yes / No
3.	If you are an incorporated body, is your centre of administrative management in New Zealand? If not in New Zealand, where is it?	Yes / No
4.	If you have no physical location in New Zealand, do you carry on business through a server which you own and which is located in New Zealand?	Yes/ No
5.	Are you an Individual?	Yes / No
(a)	If so, have you been present in New Zealand for more than 183 days in any 12 month period?	Yes / No
(b)	If not, do you have a permanent place of abode in New Zealand?	Yes / No

Signed for and on behalf of ***[name of Registrar]***

Name(s)

Position

Company

Date

