

7 February 2025



## Overseas Organizations Claiming GST in New Zealand

The New Zealand Inland Revenue Department (IRD) has special rules which allow non-resident businesses who are not GST registered in New Zealand to claim back GST on business expenditure.

Section 54b of the GST act is the relevant legislation which allows this tax treatment.

The criteria to submit a "Section 54b" GST return are outlined below. Learn more here.

In your country / state the following must apply:

- You must be registered for VAT / Consumption tax
- If there is a consumption tax but you are not required to be registered for it, but you have a business which makes sales of more than \$60,000 NZD.
- If there is no consumption tax but you are not required to be registered for it, but you have a business which makes sales of more than \$60,000 NZD.

### Documentation Requirements

The following documents are normally required as a minimum for the registration. Further information may be requested by the IRD:

All certified documents must be certified within three months of the application date.

- Certified Certificate of Incorporation (Company or other Incorporated Body) (in the relevant city/state/country)
- Certified Passport for the CEO, Chairperson or other executives' office holders.
- Certified Proof of Address (Utility Bill) for the person(s) above.
- Minutes approving the appointment of the person(s) above (case by case).

### Sales to New Zealand

Please note that in order to make a 54b claim, you must not be making sales to New Zealand. This applies even if you do not have a physical presence in New Zealand.

If you make sales to New Zealand of more than \$60,000 NZD per year, then you should already be registered for GST using the domestic GST registration process.

Should you need any advice or support around this process, we would be happy to assist.

Kind regards,  
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