



A Guide to Sales Tax

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What is Sales Tax?

Sales tax is a tax on the supply of certain goods and services. Tax is charged on the goods and services by the seller at the time of sale or supply and is then paid to IRD.

The types of goods and services subject to sales tax and the rate are set out in the Sales Tax Rates Table.

Do I need to register?

If you sell goods or supply services that are subject to sales tax, you must register for sales tax.

You can register for sales tax when you register for income tax using the IR1 Registration Form. If you are already registered and are just beginning an activity that requires you to register for sales tax you can write to us or complete just the sales tax part of the IR1 Registration Form.

When completing the IR 1 form please note your Tax Identifier Number (TIN).

You will receive a [certificate](#) of registration which you should display at your place of business where the public can see it.

How much do I pay and when?

You must charge Sales Tax at the rate set out in the Sales Tax Rate Table.

If you are required to charge sales tax, you must pay the tax and lodge a monthly return (ST3) within 30 days of the end of the month in which the sale or supply was made.

For example, sales taxes charged in May must be followed by a monthly return (ST3) and payment lodged with Inland Revenue by the 30th June.

What forms do I need?

Apart from registration, you will need to lodge a monthly Sales Tax Return Form ST3.

Summary of Obligations

If the goods and services you sell or supply are liable to Sales Tax then you must:

1. Register for Sales Tax
2. Collect Sales Tax
3. Pay the Tax and Lodge a ST3 form with Inland Revenue by 30th of each month

Sales Tax Rate Table:

Goods or Service	Rate
Local and overseas telecommunications	10%
Restaurant services	10%
Tickets purchased for overseas travel	\$10 per ticket
Tickets purchased for domestic travel by air	\$10 per ticket
Tickets purchased for domestic travel by sea	\$10 per ticket
Hire of video	\$2 per tape
Movie tickets	\$0.50 cents per ticket
Accounting, legal and security services	10%
Motor vehicle rental and hire	10%
Real estate agency services	10%
Sale of petroleum	\$0.10 per litre
Sale of diesel	\$0.10 per litre
Video equipment hire	10%
Computer equipment hire	10%
Electronic repairs and equipment	10%
Services provided by hairdressers, barbers & beauty shops	10%
Casino entrance fee	\$5
Laundry services	10%
Tyre services	10%
Professional Services	10%

