



GOVERNMENT OF NIUE  
NIUE TAX OFFICE

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*Customs & Taxation Division, Treasury Department, Government Building, Alofi, NIUE  
P O Box 36 Alofi, Niue, Telephone (638) 4047or 4111*

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04 July 2020

Jim Beam  
Bourbon Cola Ltd  
Part Malala Rd  
Namukulu

*Registration Number CT1234*

Dear Sir,

**RE: NIUE CONSUMPTION TAX REGISTRATION**

The above-named business has been registered for Niue Consumption Tax (NCT). The registration number of the business is **CT1234**. Please quote this number for all NCT related correspondence with the Tax Office.

NCT will apply on all goods and services from 1st August 2020. Being a registered business, you are required to charge NCT on the supply of all goods and services, except zero-rated supplies. The NCT Guide, available to you, provides basic guidelines on all NCT related matters.

The business is also required to file monthly NCT returns. The first NCT return, for the period 1 August 2020 to 30 August 2020, is due by 31 September 2020. The Tax Office will assist you with the preparation of your NCT return if need be. Failure to file your return by the due date may result in penalties being imposed.

If you wish to clarify anything in relation to NCT, please do not hesitate to contact Nita Pihigia or myself at the above phone number.

Yours faithfully

Ben Jnr Tanaki  
Tax Advisor