

18 January 2017

Arden Macdonald
Fyi-request-5200-775093b4@requests.fyi.org.nz

Dear Arden Macdonald

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 12 January 2017. You requested the following:

...the position of the Inland Revenue Department regarding GST registration for Uber Drivers earning below the 60k threshold for standard GST.

You must register for GST if you carry out a taxable activity and your turnover was \$60,000 or more in the last 12 months or will be \$60,000 or more in the next 12 months. If your turnover is under \$60,000 you may register for GST voluntarily. This can be useful in situations where your business is operating at a loss. In these circumstances, the input credits you claim on your expenses will exceed the GST charged on your sales, resulting in a GST refund from Inland Revenue.

In short, carrying out a taxable activity with a turnover of \$25,000 does not attract a GST liability and nor does it require you to be GST registered. For more information and **exceptions** to the general rule, please refer to the following:

Item	Date	Document description	Website address
1.	16 February 2016	'Who needs to register for GST?'	http://www.ird.govt.nz/gst/gst-registering/register-who/#03
2.	September 2012	'GST – do you need to register? IR365'	http://www.ird.govt.nz/form-s-guides/keyword/gst/ir365-guide-gst-registration.html

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Leisa Coley
Team Manager, Government and Executive Services