

NZ GST Registration & Filing Checklist

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A clear, step-by-step checklist for GST registration, setting up your filing periods, and what you need to file each return. Perfect for new GST registrants in New Zealand.

PART A — GST Registration Checklist

- **Confirm you need to register**
Turnover exceeded \$60,000 in past 12 months, OR you expect it to in the next 12 months
- **Obtain your IRD number**
You need a personal or business IRD number before registering for GST
- **Choose your filing period**
Monthly (over \$24M), Two-monthly (most common), or Six-monthly (under \$500K)
- **Choose your accounting basis**
Invoice basis (GST on invoice date) or Payments basis (GST on payment received)
- **Register on MyIR**
Log in at myir.ird.govt.nz and select "Register for GST"
- **Set up your accounting software**
Configure GST rates and tax codes in Xero, MYOB, or your chosen platform
- **Update your invoices**
Add your GST number to all customer invoices immediately after registration
- **Notify your customers**
Let existing customers know your invoices now include GST

PART B — Filing Each GST Return

- **Reconcile your bank accounts**
Ensure all transactions for the period are recorded and reconciled
- **Code all transactions correctly**
Apply correct GST rates: 15% standard, 0% zero-rated, or exempt

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■ Review your sales (output tax)

Total GST collected on all taxable sales in the period

■ Review your purchases (input tax)

Total GST paid on business purchases — this is your GST credit

■ Check for any adjustments

Private use, apportionments, bad debts, or change-of-use adjustments

■ Prepare the GST return

Use Xero's one-click GST return, or prepare manually in MyIR

■ Review before filing

Double-check Box 5 (total sales) and Box 11 (GST to pay/refund)

■ File by the due date

28th of the month following the end of your filing period

■ Pay any GST owing

Pay via internet banking to IRD's bank account by the due date

■ Save a copy of the return

Keep all filed GST returns for 7 years minimum

PART C — GST Quick Reference

Item	Detail
GST rate	15% on most goods and services
Registration threshold	\$60,000 turnover in any 12-month period
Filing due date	28th of month after period end
Zero-rated supplies	Exports, some land sales, certain financial services
Exempt supplies	Residential rent, donated goods (non-profit)
Late filing penalty	\$250 for first late return, escalating thereafter

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Late payment interest	Use-of-money interest (UOMI) charged by IRD
Record keeping	7 years minimum — all invoices, returns, and workpapers

Note: GST thresholds, rates, and rules are subject to change. Always verify current requirements at ird.govt.nz or contact ASU for up-to-date advice. Book a free consultation at www.asu.co.nz