

25 May 2016

Mr John Little
Fyi-request-4005-a0a3fb20@requests.fyi.org.nz

Dear Mr Little

Thank you for your request made under the Official Information Act 1982 (the Act), which we received on 16 May 2016. You requested the following information:

"I wish to know if the entity that is UBER NZ is registered for and paying GST. I know the Uber drivers are required to pay GST if they are earning over \$60K but is there a loophole that allows Uber to avoid paying GST?"

Your request for this information is refused in terms of section 18(c)(i) of the Act because disclosure of the information requested would be contrary to the provisions of a specified enactment, namely section 81 of the Tax Administration Act 1994. Disclosure of the information requested does not fall within the specific exceptions to the secrecy obligation, nor within the general carrying into effect exception in section 81(1) or the exceptions listed in 81(1B).

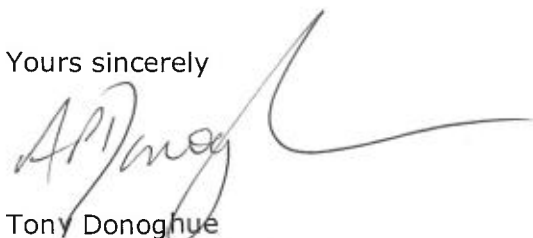
If you disagree with my decision, you have the right, by way of a complaint under section 28(3) of the Act, to the Ombudsman, to seek an investigation and review of my refusal. Contact details for the Office of the Ombudsman can be found on their website, www.ombudsman.parliament.nz.

By way of some general comment, and as you may appreciate, goods and services tax (GST) is New Zealand's consumption tax. It is a 15% tax added to the price of most goods and services supplied in New Zealand, including most imported goods and services. There are two different New Zealand GST rules for non-resident businesses: those that supply remote services from outside of New Zealand and those that want to claim refund of GST but do not carry out a business supplying goods and services here.

The Goods and Services Tax Act 1985 has been amended to allow businesses that are not resident in New Zealand to register for GST in New Zealand. This will allow the non-resident business to claim back the GST paid, provided certain conditions are met.

Thank you for writing. I trust my comments are of assistance to you.

Yours sincerely



Tony Donoghue
Manager, Commissioner's correspondence