



GOVERNMENT OF KIRIBATI
KIRIBATI TAX DIVISION

P.O. Box 67, Bairiki, Tarawa, Republic of Kiribati,
Telephone: (686) 740 21 806 Switchboard, 720 21 806 Direct Line, 730 33777 Mobile, Email: tax@mfep.gov.ki

New Business Application for Tax Identification Number and VAT Registration

Value Added Tax Act 2013, Revenue Administration Act, 2013

General Instructions: Use this form if you are a new business that will be earning income or making supplies in Kiribati.

1 Do you already have a TIN:	1	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2 TIN:	2		
3 Legal Name of Taxpayer	3		
4 Address	4		
5 Postal Address (If different from above)	5		
6 E-mail Address	6		
7 Phone Number	7		
8 Tax Agent Name:	8		
9 E-mail Address of Tax Agent	9		
10 Phone Number of Tax Agent	10		
11 If a Company, where Registered	11		
12 Incorporation Certificate No	12		
Taxpayer's Representative			
13 Name	13		
14 Postal Address	14		
15 Telephone number	15		
16 Nature of Business	16		

17 Bank Details:	Name of Bank	17A	
	Address of Bank	17B	
	Account Holder	17C	
	Branch Code	17D	
	Account Number	17E	
	Suffix (if applicable)	17F	

18 **Resident in Kiribati for Tax Purposes?**

18
 Yes ☐
 No ☐

19 If No, where resident for tax purposes?

19

Additional Information about your business

20 **Proof of identity document attached**

20

You must attach a document which proves your identity. See instructions on page 4.

21 **Date of commencing business?**

21

22 **Business Registration Date**

22

23 **Business Registration Number**

23

24 **Are you required to withhold tax from any payments to employees or contractors in Kiribati?**

24
 No ☐
 Yes ☐

25 **How many employees do you have?**

25

26 **Are you a State Owned Enterprise?**

26
 No ☐
 Yes ☐

27 **Are you a non-profit organisation?**

27A
 No ☐
 Yes ☐

If Yes - list any subsidiary activities

27B

28 Shareholders/ Related Persons, Provide the following information in respect to members.

(If require more lines please attach a schedule with the complete list of members)

	Name of Member	Number of Shares held	Resident in Kiribati for tax purposes? Write Yes or No
28A			
28B			
28C			

Additional VAT Questions

29 Was your turnover (taxable supplies) in the last 12 months more than \$100,000?

29

No

☐

Yes

☐

30 Do you expect turnover (taxable supplies) in the next 12 months to be more than \$100,000?

30

No

☐

Yes

☐

If you answered yes to question 29 or 30 you are required to register for VAT and file VAT returns from the date you are VAT registered. If you answered no to both question 29 and 30 you do not have to register for VAT.

31 Will you make exempt supplies?

31

No

☐

Yes

☐

32 Are you an exporter?

32

No

☐

Yes

☐

33 Are you an importer?

33

No

☐

Yes

☐

34 Would you like help to understand what is involved in being registered for VAT?

34

No

☐

Yes

☐

35 Declaration by taxpayer/ Taxpayer Representative

The information I have provided in this application is true and correct

Signature

.../... /

Date