



Inland Revenue
Te Tari Taake

Office of the Commissioner

National Office
55 Featherston Street
PO Box 2198
Wellington 6104
New Zealand

Telephone: 04 890 1846
Facsimile: 04 978 1627

12 January 2017

Mr Arden MacDonald
fyi-request-5200-775093b4@requests.fyi.org.nz

Dear Mr MacDonald

Thank you for your request under the Official Information Act 1982, in which you requested the following:

Can you please confirm the position of the Inland Revenue Department regarding GST registration for Uber Drivers earning below the 60K threshold for standard GST.

So in its most basic form, if I have driving and earning money from Uber paid by Uber BV (into my New Zealand Bank Account) which is in the Netherlands and have a contract with Uber BV and Not Uber Technologies New Zealand Limited and I turned over \$25,000 NZ -

*Am I liable for any GST?
Do I have to be GST registered?*

We received your request on 12 January 2016 and will respond by 14 February 2017.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Leisa Coley'.

Leisa Coley
Team Manager, Government and Executive Services

IN CONFIDENCE

