



**Tuvalu Business, Revenue and Customs Registration Form**  
**Government of Tuvalu**  
**VAIAKU, FUNAFUTI, TUVALU**

*Phone: (688) 20 408, 20235, 20239*

*Email: business@gov.tv, ird@gov.tv, customs@gov.tv*

**A: Identification Data**

Entity Type (Please tick)

<input type="checkbox"/> Company	<input type="checkbox"/> NGO	<input type="checkbox"/> Other (specify)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	_____
<input type="checkbox"/> Sole Trader	<input type="checkbox"/> Association	_____

Business Name or Company's Name \_\_\_\_\_

**Full name and address of owner/partners/directors**

Name	% Shares	Address
1) _____	_____	_____
2) _____	_____	_____
3) _____	_____	_____
4) _____	_____	_____
5) _____	_____	_____
6) _____	_____	_____

**Name of the business accountant:** \_\_\_\_\_

**Location address of business/entity**  
**( Street name and Island)**

**Postal address of entity**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Email address: \_\_\_\_\_  
 Phone contact: \_\_\_\_\_  
 Mobile contact: \_\_\_\_\_

**Main Business Activity:** \_\_\_\_\_

**Principal Location of the Business:**

<input type="checkbox"/> Nanumea	<input type="checkbox"/> Nanumaga	<input type="checkbox"/> Niutao	<input type="checkbox"/> Nui
<input type="checkbox"/> Vaitupu	<input type="checkbox"/> Nukufetau	<input type="checkbox"/> Funafuti	<input type="checkbox"/> Nukulaelae

The person who is authorised to accept service of process on behalf of the business

in Tuvalu is \_\_\_\_\_  
 of \_\_\_\_\_

## B: Tax Registration Data:

i) Which tax type(s) do you wish to register for? (TICK)

**Personal Income Tax (PIT)**

0	-	\$10,000	Tax Free or 0%
\$10,001	-	\$14,000	15%
\$14,001	-	above	30%

### Business Tax

(Taxpayer can choose either Net Profit or Presumptive based from their Annual Turnover)

**Net Profit Tax - Companies**

30 % of Net Profit for resident and 40% non-resident

### Net Profit Tax - Sole Traders and Partnerships

\*Treated as individuals thus entitled to the \$10,000 tax free threshold for each individual/partner

\*30% of income

\*Make provisional payment if Net Profit is greater than \$50,000 (1st payment - September and 2nd February)

\*File returns before the end of Feb following the end of a tax year

**Presumptive Tax**

Gross Income (Annual)	Per Annum	Gross Income (Qtrly)	Per Quarter
1. \$ 10,000 or less	\$100	\$2,500	\$25
2. \$ 10,001 - \$ 30,000	\$250	\$2,5001 - \$7,500	\$62.50
3. \$ 30,001 - \$ 50,000	\$500	\$7,501 - \$12,500	\$125.00
4. \$ 50,001 - \$ 100,000	2% of sales income	\$12,501 - \$25,000	2% of sales income

\* Taxpayer shall file a presumptive tax return for each Quarter within 15 days of the end of the quarter

\*Taxpayer can subject to presumptive if Annual Sales Turnover below \$100,000

**Tuvalu Consumption Tax**

\*7% rate with few exemptions

\*Imposed on domestic sale of goods and services by large business

\*Sales exceeding \$100,000 per annum

\* Quarterly filing periods

Quarterly Period	TCT Due Date
Jan - March	(30th April)
April - June	(31st July)
July - September	(31st Oct)
Oct - Dec	(31st Jan)

**Room Tax**

\* 3% of total accommodation cost

\* 7% TCT on services offered (If TCT registered)

\* Make quarterly payments of room tax collected

\* Payments should be made before the end of the following month

ii) How do you wish to receive tax information?  
(TICK)

E-mail

Telephone

**C: Declaration Panel:**

*This Application must be signed by Owner/Director who should state his/her position in the business*

I hereby declare that all information completed above is correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name (Printed) \_\_\_\_\_

Position in the business: \_\_\_\_\_

Phone Number of Person signing: Off: \_\_\_\_\_ Mobile: \_\_\_\_\_ Home: \_\_\_\_\_

Email address of person signing: \_\_\_\_\_

Authorising Officer: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer Identification Number (TIN): \_\_\_\_\_

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**Documents attached** (Please tick if applicable)

**Partnership**

- Partnership Deed
- Partnership Agreement
- Evidence in writing of the terms on which the partnership exists

**Company**

- Memorandum or Articles of Association
- Charter or statute
- Certificate of Incorporation
- Copy of Prospectus inviting subscription to shares or debentures in Tu-8
- Other (please list) \_\_\_\_\_

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(Mar 2022 version)