



Business tax

It is important to keep accurate financial records for tax purposes. This section includes information on tax obligations, how to register, what expenses you can claim for and allows you to calculate how much tax you will have to pay.

[Introduction to business taxes](#)

When you start your business you will need to register for various different taxes. Find out more about getting a different IRD number, registering for GST and FBT and registering as an employer.

[Business income tax](#)

You must pay business income tax on your net profit for the year. Find out more about paying tax and claiming expenses.

[GST](#)

GST is a tax on most goods and services in New Zealand, most imported goods, and certain imported services. Taxable goods and services are known as 'taxable supplies'.

[Fringe benefit tax](#)

Fringe benefit tax (FBT) is a tax on benefits that employees receive as a result of their employment, including those benefits provided through someone other than an employer.