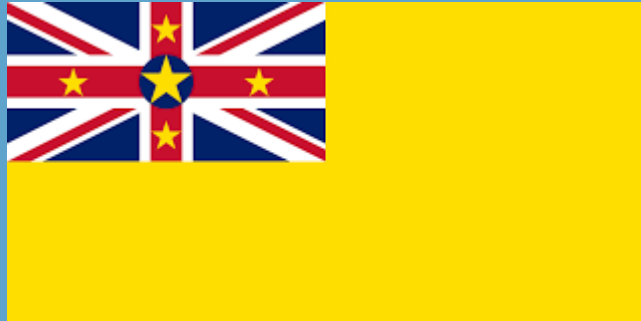


Revenue Mobilization for PACER Plus

Country Presentation



Niue Tax & Customs Department

25-28 February 2025

Apia Samoa

Revenue Gap Niue trying to manage

Niue has faced a budget deficit in recent years, highlighting a revenue gap

Factors that contribute to this ongoing shortfall

- Aid dependence
- High cost structure
- Impact of covid19

PACER Plus has the potential to narrow Niue's revenue gap by fostering regional cooperation, strengthening ties with NZ, Aus & other Pacific nations. Niue could participate in joint ventures creating avenues for shared economic benefits.

What is Tax & Customs doing to increase revenue

- Enhance tax collection

With the new website, tax payers are now able to file their taxes online.

Better education for tax payers. Forms and information available online.

- Introduce new taxes
- Stronger border control

Implement better monitoring and technology to detect smuggling of goods

- Customs automation

use digital systems for faster processing and better tracking of imports and exports



Niue Ministry of Finance

HOME DEPARTMENTS ABOUT

NIUE TAX ADMINISTRATION OFFICE

Fakalofa lahi atu, mai he Ofisa Tukuahu ha Niue. We administer taxation, business licensing and company incorporation laws

Our taxes pay for EDUCATION

What is the contribution of VAT, GST, NCT to revenue

Niue Consumption Tax (NCT) has been a crucial element in stabilizing Government revenue. Despite economic setbacks, NCT remains a vital source of income for Government by taxing goods and services consumed in Niue. Making it a reliable revenue source.





What's happened since last Talanoa...

- Tax bill tabled with parliament
- Automated system pending

Thank you 😊