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New non-resident GST registration rules in New Zealand – <i>Eugen Trombitas</i> and <i>Mads Nielsen</i>	
From 1 April 2014, Australian businesses and other non-residents of New Zealand will be allowed to register for GST purposes in New Zealand and recover GST on costs incurred in New Zealand. This is a positive change and will help promote cross border business-to-business (B2B) GST neutrality. This article discusses the new rules and provides practical perspectives. ....	21

