



North Dakota sales tax guide

Standard rate

The standard sales tax rate in North Dakota for 2024 is 5%.

Who is obliged to register sales tax in North Dakota

If you do not meet the Small Seller Exception then you will need to be registered and begin collecting the tax in North Dakota.

Threshold

100,000\$

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

If the marketplace isn't collecting North Dakota sales tax on sales made in North Dakota, you must register and collect the tax. You should check with your trading platform whether it collects tax for you or not.

Registration procedure

Registration in North Dakota online through Taxpayer Access Point (TAP) – is the easiest way. As soon as your application is filled and submitted, the Tax Department of North Dakota will issue you a sales tax permit number and additional instructions (how to file and pay the tax online).

Sales tax payment and filing date

The period for filing and paying tax returns is calculated based on the total annual gross revenue.

Remote sellers must due all returns before the last day of the month following the reporting period.

The Tax Department may require the filing of returns and payment of sales tax on a monthly, quarterly, annual, or another basis.

Penalty and interest

Late Filing Penalty – Greater of 5% of the tax due per month or fraction (maximum 25%) or \$5.



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