



New Jersey sales tax guide

Standard rate:

6,625%

Who is obliged to register sales tax:

A remote seller that makes:

- a retail sale of goods
- specified digital products
- taxable services delivered into New Jersey

must register and collect New Jersey Sales Tax if he meets either of the economic thresholds.

Threshold:

- The remote seller's gross revenue from sales of tangible personal property, specified digital products, or taxable services delivered into New Jersey during the current or prior calendar year, exceeds \$100,000; or
- The remote seller sold tangible personal property, specified digital products, or taxable services delivered into New Jersey in 200 or more separate transactions during the current or prior calendar year.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable for the SAAS business.

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

Online Marketplaces:

Remote sellers are not required to collect and remit Sales Tax when sold through a marketplace. New law state: marketplace facilitator obligates to collect and remit Sales Tax on all marketplace transactions. The marketplace is obliged to collect and transfer the tax even if the seller of the trading platform has not reached the economic threshold



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If a remote seller meets either of the economic thresholds and sells only through marketplaces then he must register and may request to be placed on a non-reporting basis for Sales Tax.

Registration procedure:

A remote seller can go to the website of the Division of Revenue and Enterprise Services and choose the option "Register as Remote Seller Only" for registration.

Sales tax payment and filing date:

Most of remote sellers after registration will be required to file quarterly returns and make quarterly payments.

If businesses collected more than \$30,000 in Sales Tax in the prior year then they must do Monthly payments.

You must file your quarterly Sales Tax returns on or before the 20th day of the month after the end of the filing period. If the due date falls on a day-off, the return and payment are due on the following business day.

Penalty and interest:

The late filing returns penalty is 5% of the tax due for each month (or part of a month) the return is late. The penalty for late filing is no more than 25% of the balance due. The Tax Department also may charge a penalty of \$100 for each month the return is late.

Penalty for late payment of 5% of the tax due.

At the end of each calendar year, any unpaid taxes, fines, and interest will be charged additional penalty interest.