

Goods and services tax

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Policy statement and principles

What

Police has a legislative duty as an employer to comply with the Goods and Services Taxation (GST) legislation. Failure to do so is an offence and can result in penalties and fines being imposed on Police.

Why

Police must fully comply with GST legislation requirements. This includes the timely filing of payroll returns and associated payments for GST.

How

This will be done by ensuring that Police:

- file all Inland Revenue (IR) returns within IR specified time scales;
- meet all its obligations for GST;
- make all payments of GST by the due date;
- obtain all refunds of GST by the due date;
- meet all IR record-keeping requirements.

Overview

Introduction

Police will comply fully with the GST rules. This includes ensuring that:

- it has adequate systems for identifying and recording GST;
- GST returns are filed in a complete and timely manner;
- all payments of GST are made by the due date;
- all refunds of GST are obtained expeditiously and
- all record-keeping requirements are met.

Accessing full GST policy

s.9(2)(b) OIA

Contact with Inland Revenue

Contact with Inland Revenue (IR) on Goods and Services policy matters is restricted to:

- Chief Finance Officer (CFO)
- Manager Corporate Finance

This ensures that Police has central contact points with IR on matters of financial policy for GST. It also ensures a consistent national approach and policy for goods and services taxation provided to staff and when Police needs a ruling or advice on a particular goods and service category, advice can be sought at an appropriately senior level within IR.

Incurring problems accessing the PWC site

Should there be any unforeseen difficulties in accessing the full policy please contact the Manager: Policy, Practice and Performance in the Finance Group.

Goods and Services Tax- supplementary to PWC site

GST registration number for Police

To charge or claim GST on taxable goods and services, an entity must be registered for GST with IR. Police are registered for GST purposes, and the filing of returns is the responsibility of the Finance Group.

Police's GST number is 14-290-451

Under no circumstances should a new GST be applied for. Districts and other National Service Groups must not be separately registered for GST purposes.

GST rates on Police College accommodation

This table shows the GST rate charged by the Royal New Zealand Police College on accommodation.

Length of stay	GST rate
Up to four weeks	15 %
After four weeks	9%

The GST rate of 9% applies mainly to barrack fees charged to Police recruits being trained at the Police College. It should only apply to the accommodation cost component of the long stay. The meal cost component should have GST charged at the standard rate of 15%.

Guide to GST Invoicing and record keeping from April 2023

Aimed at allowing for greater flexibility and ensuring that keeping GST records is easier. So, what are the changes:

- The term taxable supply information, will replace the current term tax invoice.
- Supply correction information will replace the current terms 'debit note' and 'credit note'.
- Buyer- created taxable supply information will replace 'buyer-created tax invoice'.

Depending on the \$ value and type of supply.

Information	\$200 or less	\$201 to \$1000 Over	
			\$1001
	Till receipt will normally have all required information		
Sellers name or trade name	yes	yes	yes
Date of invoice/ date of supply	Yes	yes	yes
Description of goods and services	yes	yes	yes
Total amount payable	yes	yes	yes
Sellers GST number		yes	yes
Clear amount of GST included in sales price		yes	yes
Information to identify the buyer of the goods and services			yes

