

Speakers

Indirect tax specialists



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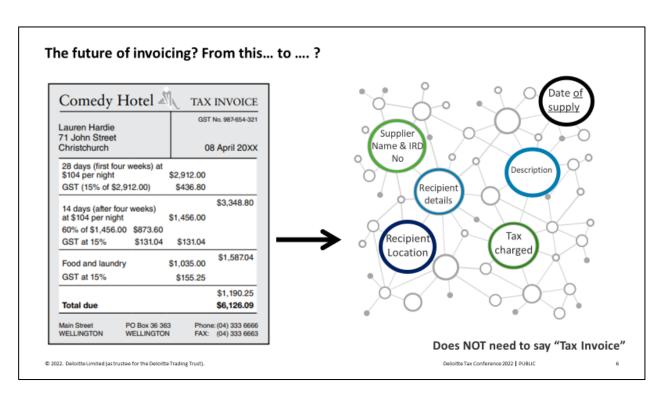
Your notes:	

Inland Revenue is increasingly wanting to see good tax governance. This includes having robust systems and processes around taxes... including GST What processes do you have in place to test GST compliance? Have you had independent testing? Whose the place to test GST compliance? Have you had independent testing?

our notes:	



Your notes:	



our notes:	

The detail of a Tax Invoice vs Taxable Supply Information (TSI) TSI < \$200 Requirement Tax TSI > \$200 & TSI > \$1,000 Invoice Invoice < \$1,000 < \$1,000 > \$1,000 Words "tax invoice" in a prominent place ✓ ✓ ✓ ✓ Name and registration number of supplier ✓ Name and address of recipient √ (name) Date the invoice is issued Description of the G&S supplied Quantity or volume of G&S supplied Amount of consideration for the supply Statement that consideration includes GST or amount of GST charged One or more of: physical address, phone number, email, trading name, NZBN, website of recipient Address of physical location of recipient (if available) ✓

Date of the supply* (likely to be changed in the next Bill to just 'Date').

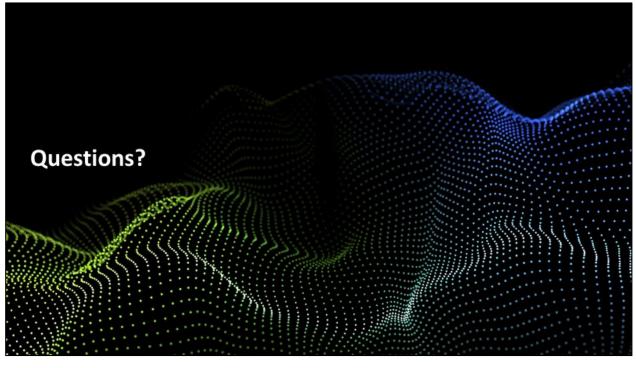
Your notes:			



Your notes:		

Recent law changes	
1) Taxation of crypto assets	
2) Ability to agree apportionment methodologies with Inland Reven	ue
3) Disposal of assets with taxable and non-taxable use	
4) Domestic transport services supplied as part of the international	transport of goods
5) Second-hand goods input tax credits for associated person supplied	es
6) GST input tax recovery for non-resident businesses	
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Your notes:	

	Recent law changes			
	7) Export of goods with delivery in NZ			
	8) GST B2B compulsory zero-rating of land rules			
	9) GST deduction notices			
	10) GST groups			
	11) Non-statutory boards			
	12) Flexibility for changing end date for taxable periods			
	13) GST on roaming charges (changed from 1 April 2022)			
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You	r notes:			



Your notes:		

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