

**Subject**           **GOODS AND SERVICES TAX (GST)**

**Description:**       This document describes the manner in which Council will make acquisitions to comply with the Goods and Services Tax Regulations.

**Objective:**           To have its services provided at the lowest possible cost

#### PART 1 – POLICY

1.   **Australian Business Number**

Council not generally purchase goods and services from suppliers who are unable to quote an ABN. The exception being prize awards and persons who sign declaration that the good is derived from either a private recreational pursuit, hobby, private or domestic nature, non-resident or exempt from income tax.

2.   **GST Registration**

Council give preference to GST registered suppliers unless the net cost of using an unregistered supplier is lower and the quality of goods or services provided is of an equivalent standard. Suppliers without GST registration to provide a declaration that they hold an ABN without a registration for GST.

3.   **Recipient Created Invoices**

Council delegates authority to the General Manager to enter into written agreements allowing Council to provide recipient created invoices to providers as required.

#### PART 2 – EXEMPTIONS

Nil

#### PART 3 – CRITERIA

Nil

#### PART 4 – OTHER MATTERS

Nil

**Review:**               This policy is to be reviewed as necessary or every four (4) years in accordance with Section 165, Local Government Act, 1993.

**Resolution No: 182/00; Reviewed April 2001: 275/01; Revised March 05: 94/05; Revised September 2009: 419/09; Revised June 2011: 207/11; Adopted without Change August 2013 (249/13).**

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