

New Zealand

Goods and Services Tax Guide

Any practitioner who deals with GST issues will find this comprehensive guide to GST an indispensable resource. The commentary covers all aspects of GST law and links seamlessly to GST legislation, rulings and case law.

Key Features

- Comprehensive coverage
- Includes examples
- References to cases, legislation and Inland Revenue rulings
- Continually updated

Topics

- Supplies charged at standard rate of GST
- Zero rated supplies
- Exempt supplies
- Supply, time and value
- Special cases
- Registration
- Returns and Payment
- Adjustments
- Accounting basis
- Calculation of tax payable
- Documentation
- Administration, disputes and penalties
- Disputes procedure
- Recovery of Tax
- Refunds and relief from tax
- General powers under the act
- Compliance and penalties
- Offences and penalties





NEWS: The service includes **New Zealand GST Tracker**, a regular alerting service from CCH analysts that keeps you up-to-date with news and developments as they happen. Tracker alerts can be received daily or weekly, by RSS feed or email – the choice is yours.



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