



OIA Ref: #20-085

7784835

Stephen Woolley

[stephen.woolley@porirua.govt.nz](mailto:stephen.woolley@porirua.govt.nz)

12 August 2020

Andrew Frazer

Via email: [fyi-request-13475-a40970b1@requests.fyi.org.nz](mailto:fyi-request-13475-a40970b1@requests.fyi.org.nz)

Dear Andrew

**Response to official information request for GST on Rates invoiced in April 2020**

I refer to your request for official information received 7 August 2020 relating to GST on Rates invoiced in April 2020.

We have processed your request under the Local Government Official Information and Meetings Act (LGOIMA) 1987.

The information you requested is enclosed. Your question has been outlined in bold below with our response following.

**1. In which GST Return (by date) did (or will do) the Porirua City Council include the revenue for rates were invoiced in April 2020?**

Porirua City Council included the amount of rates invoiced in April 2020 in its April GST return. This is to reflect the requirement of the GST Act that Porirua City Council return the amounts based on invoice date, rather than when the rates are struck and recognised as revenue.

If you wish to discuss this decision with us, please feel free to contact Stephen Woolley, Financial Advisor via email: [stephen.woolley@porirua.govt.nz](mailto:stephen.woolley@porirua.govt.nz) or phone: 04 237 1416.

Ngā mihi

Wendy Walker  
Chief Executive  
Kaiwhakahaere Matua