



Circular No. 11-23
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GST CERTIFICATE – REVISED REQUIREMENTS

The purpose of this circular is to advise councils of changes to the requirements for GST compliance for the 2011/12 financial year.

As outlined in Circular to Councils 05/26, the current approach requires councils to provide the Division of Local Government with voluntary GST payment advice before 1 June each year. This advice is then provided to NSW Treasury for confirmation with the Commonwealth Government.

NSW Treasury has provided a new date for verifying voluntary GST payments by councils. Certificates are now to be provided to the Division by 31 July each year, thereby incorporating the whole financial year, July to June.

Further, in an effort to reduce red tape, the Division has determined that the GST certificate is no longer required to be submitted to council. As an operational matter, it has been determined that the signatures of the General Manager and the Responsible Accounting Officer only are required.

Amendments have been made to the Division's pro-forma certificate to reflect these changes.

Councils are expected to follow best practice when complying with their GST obligations. Councils' responsibilities extend to developing and maintaining internal controls, which should ensure compliance and reduce the risk of cash flow issues and under/over payment of GST.

A handwritten signature in blue ink, appearing to read 'Ross Woodward'.

Ross Woodward
Chief Executive, Local Government
A Division of the Department of Premier and Cabinet

[COUNCIL NAME]

GOODS AND SERVICES TAX CERTIFICATE

Payment of Voluntary GST 1 July 2011 to 30 June 2012

To assist compliance with Section 114 of the Commonwealth Constitution, we certify that:

- Voluntary GST has been paid by *(name of Council)* for the period 1 July 2011 to 30 June 2012.
- Adequate management arrangements and internal controls were in place to enable the Council to adequately account for its GST liabilities and recoup all GST input tax credits eligible to be claimed.
- No GST non-compliance events by the Council were identified by or raised with the Australian Taxation Office.

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GENERAL MANAGER

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**RESPONSIBLE
ACCOUNTING OFFICER**