

POLICY: **GST ON FINANCIAL CONTRIBUTIONS**

GROUP RESPONSIBLE: Customer and Financial Services

DATE APPROVED: 31/1/02

DATE AMENDED:

FILE NO: 60/1/6/9, 16/1/2/11, 360/15/1/9

POLICY DETAIL:

When the Council charges a developer a financial contribution under the provisions of the Resource Management Act 1991 and the Southland District Plan, then the quantum of this contribution shall be assessed in accordance with the District Plan and shall be GST Exclusive.

Accordingly, GST shall be added on top of the quantum of the contribution, and the developer invoiced accordingly.