



1 April 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 March 2025. You requested the following:

- 1. Please what penalties apply to Pak-n-Save if it doesn't gather the relevant details for GST*
- 2. Please advise the legal authority for how Pak-n-Save can compel the shopper to comply and provide the relevant details for GST*

Information being released

Suppliers must keep 'taxable supply information' for any goods and services they buy or sell. The taxable supply information required to be provided or kept depends on the value and the type of supply.

Section 19E(2)(a) of the Goods and Services Tax Act 1985 (the Act), provides what taxable supply information is required to be provided by a supplier for purchases that are more than \$1,000 and includes the 'recipient details' of the recipient.

Recipient details for a taxable supply of goods and services is defined in section 2 of the Act and includes the buyer's name, and one or more identifier detail such as:

- Address (physical or postal),
- Phone number,
- Email address,
- Trading name, if different to the name of the buyer,
- New Zealand Business Number, or
- URL address for their website.

The obligation to provide taxable supply information to Inland Revenue under the Act is on the supplier. The supplier may be unable to meet their taxable supply information obligations if a buyer refuses to provide their recipient details when requested. There is no ability for a supplier to compel a non-registered purchaser to provide the required taxable supply information, other than refusing to supply the goods or services.

Section 19F(1) of the Act requires a registered supplier to hold taxable supply information. Section 143 and 143A of the Tax Administration Act 1994 provides that an offence is committed if a person does not keep the documents required to be kept by a tax law and is liable for a penalty, which may include a fine or a term of imprisonment.

However, section 19K(10) of the Act provides that taxable supply information does not need to be issued if the Commissioner is satisfied there are sufficient records to establish the particulars of the supply and it would be impractical to require taxable information to be provided. In addition, this section also provides the Commissioner a discretion to allow one or more of the particulars specified in section 19E(2) of the Act to not be contained in the taxable supply information.

Further information regarding taxable supply information for GST can be found on Inland Revenue's website at ird.govt.nz/gst/tax-invoices-for-gst.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Matthew Evans
Domain Lead – Legal Services