

5 October 2023

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Dear Sir/Madam

Te Puāwai o te Aroha -
Pastoral House
25 The Terrace
PO Box 1473
Wellington
New Zealand

Collaborative contracts – Notice of Variation to Reflect Changes to the Goods and Services Tax Act 1985

1. Your organisation has joined one or more collaborative contracts as listed in paragraph 4 below and set out in Appendix 1 to this Notice of Variation.
2. As you may be aware, the Goods and Services Tax Act 1985 (**GST Act**) has been recently amended to modernise the GST rules for invoicing and record keeping.
3. In sum, the former requirement under the GST Act to use tax invoices has been expanded to include a more general requirement to provide and keep “taxable supply information”, being a set of records to evidence a transaction to make/support expense claims. The aim of the changes is to allow a wider range of invoicing practices to be adopted (e.g., e-invoicing systems), and remove the requirement to issue and hold a single prescribed “tax invoice” document.
4. Further to the changes to the GST Act, the Centre of Expertise (**the CoE**), acting through New Zealand Government Procurement (**NZGP**), is amending the following All-of-Government (**AoG**) contracts by this Notice:
 - Electricity and Associated Services (AoG);
 - IT hardware (AoG);
 - Office Supplies (AoG);
 - Rental Vehicles (AoG);
 - Risk Financing and Insurance Intermediary Services (AoG); and
 - Travel Management Services (AoG).
5. We note the CoE can amend the listed AoG Agreements on notice to Participating Agencies. The changes made by this Variation shall be effective from 5 business days from the date of this Notice. Subject to the changes made by this Variation, the terms and conditions of the Agreement remain in full force and effect.
6. We note the CoE has also amended the syndicated panel agreement for Media Monitoring Services. The CoE agreed similar changes to that agreement (as detailed in Appendix 1) with each provider on that panel in September 2023.
7. The amendments to the AoG contracts and syndicated agreement listed above reflecting the GST Act changes are set out in Appendix 1 to this Notice.
8. The changes do not require any action from your organisation. However, if you have any questions, please contact us at procurement@mbie.govt.nz.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Tim Sherborne', with a long horizontal stroke extending to the right.

Tim Sherborne
Head of Collaborative Procurement
New Zealand Government Procurement
Ministry of Business, Innovation and Employment

Appendix 1 – Changes to agreements

1. Electricity and Associated Services (AoG)

1.1 Clause 9.4(c) (Invoicing and payment) is deleted and replaced in its entirety with the following:

- (c) the Provider will render one itemised invoice to the Participating Agency at the end of each month during the Term for all Services performed during that month specifying in reasonable detail (as applicable):
 - (i) a brief description of the Services provided during that month;
 - (ii) the Administration Fee calculated in accordance with clause 9.9;
 - (iii) any Third Party Charge payable for that month;
 - (iv) any other matters the Participating Agency may reasonably request; and
 - (v) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the Charges for that month;

2. IT hardware (AoG)

2.1 Clause 11.3(d) (Invoicing and payment) is deleted and replaced in its entirety with the following:

- (d) each invoice will specify:
 - (i) a breakdown of the Charges included in that invoice, which will include (as applicable):
 - (aa) the nature and amount of the Charges or other applicable fees and fee structures;
 - (bb) the serial number of each Product which is the subject of the Charges; and
 - (cc) the Administration Fee calculated in accordance with clause 11.6;
 - (ii) a brief description of the Products and Services included in that invoice;
 - (iii) any other matters the Participating Agency may reasonably request; and
 - (iv) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the Charges for that month;

3. Office Supplies (AoG)

3.1 Clause 9.3(c) (Invoicing and payment) is deleted and replaced in its entirety with the following:

- (c) the Supplier will render one itemised invoice to the Participating Agency at the end of each month during the Term for all Products Accepted during that month specifying:
 - (i) a breakdown of the Charges for that month;
 - (ii) the Administration Fee, calculated in accordance with clause 9.8;
 - (iii) any other matters the Participating Agency may reasonably request; and
 - (iv) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the Charges for that month;

4. Rental Vehicles (AoG)

4.1 Clause 9.3(c) (Invoicing and payment) is deleted and replaced in its entirety with the following:

- (c) the Provider will render one itemised invoice to the Participating Agency at the end of each month during the Term for all Services performed during that month specifying (as applicable):
 - (i) a breakdown of the Charges for that month;
 - (ii) a breakdown of any Expenses incurred by the Provider that month, together with a brief description of the nature and date of the Services to which such Expenses relate;
 - (iii) the Administration Fee calculated in accordance with clause 9.6;
 - (iv) a brief description of the Services provided during that month;
 - (v) any other matters the Participating Agency may reasonably request; and
 - (vi) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the Charges for that month;

5. Risk Financing and Insurance Intermediary Services (AoG)

5.1 Clause 9.5(c) (Invoicing for Core Services) is deleted and replaced in its entirety with the following:

- (c) the Provider will render one consolidated and itemised invoice to the Participating Agency at the beginning of the relevant insurance period specified in the applicable Services Order for all Core Services performed and/or to be performed during that period, specifying:
 - (i) a breakdown of the Charges for that period;
 - (ii) a description of the corresponding Core Services provided and/or to be provided during that period;
 - (iii) any Refunds that are owing to the Participating Agency;
 - (iv) any other matters the Participating Agency may reasonably request; and
 - (v) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 (New Zealand) where GST is payable in respect of part or all of the Charges for that period;

5.2 Clause 9.7(c) (Invoicing for Additional Services) is deleted and replaced in its entirety with the following:

- (c) the Provider will render one itemised invoice to the Participating Agency at the end of each month for all Additional Services performed during that month, specifying:
 - (i) a breakdown of the Additional Fees for that month;
 - (ii) a description of the corresponding Additional Services provided during that month;
 - (iii) any other matters the Participating Agency may reasonably request; and
 - (iv) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 (New Zealand) where GST is payable in respect of part or all of the Charges for that month;

6. Travel Management Services (AoG)

6.1 Clause 9.3(c) (Invoicing and payment) is deleted and replaced in its entirety with the following:

- (c) the Provider will render one itemised invoice to the Participating Agency at the end of each month during the Term for all Services performed during that month specifying (as applicable):
 - (i) a breakdown of the Charges for that month, which will include (as applicable):
 - (aa) the nature and amount of the applicable fees and fee structures;
 - (bb) all Third Party Charges required to be paid to Third Party Suppliers during the next billing period (in accordance with the payment terms for those Third Party Suppliers); and
 - (cc) the Administration Fee calculated in accordance with clause 9.7 (if applicable);
 - (ii) a brief description of the Services provided during that month;
 - (iii) any other matters the Participating Agency may reasonably request;
 - (iv) any other information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the Charges for that month; and
 - (v) if any Services or Third Party Charges (if applicable) have been paid directly by a Participating Agency using a Travelcard, UATP Card or P Card, the Provider may include such Services provided that the invoice includes an acknowledgement that those services or Third Party Charges are not subject to clause 9.3(d);

7. Media Monitoring (Syndicated)

7.1 Clause 23.9 (Payment) is deleted and replaced in its entirety with the following:

23.9 Each invoice must:

- (a) contain information necessary to enable the invoice to constitute a valid tax invoice or equivalent document containing information as meets the definition of 'taxable supply information' for the purposes of the Goods and Services Tax Act 1985 where GST is payable in respect of part or all of the charges for that month;
- (b) contain sufficient particulars for the Participating Agency to confirm that the invoice is correct;
- (c) be accompanied by such information reasonably requested by a Participating Agency from time to time to support the Services and Deliverables being invoiced; and
- (d) refer to the Statement of Work reference number,
(Valid Tax Invoice).