

If the person or organisation the grant will be paid to (the payee) is registered for GST do not include GST in your budget figures. We will add GST to the grant amount.

If the payee is not registered for GST include GST in your budget figures.

Find out before you apply whether you need to be registered to pay GST. Visit www.ird.govt.nz and refer to Inland Revenue's GST guide IR375, or consult a financial adviser.