

GST records preparation guide

Organise the evidence needed for GST preparation and reconciliation.

- ☐ GST registrations and relevant periods
- ☐ Outward supply register and invoices
- ☐ Purchase register and supporting invoices
- ☐ Credit notes, debit notes and amendments
- ☐ Available portal statements and earlier returns
- ☐ Purchase-to-statement reconciliation
- ☐ Export or cross-border supply documentation where relevant
- ☐ Credit eligibility questions requiring review
- ☐ Notices and previous correspondence
- ☐ Exception owners and resolution evidence

General preparation guidance only. Applicability and current requirements need professional review. Do not send sensitive records through a general website enquiry.