



Flinders
UNIVERSITY

inspiring achievement

GST CODE REFERENCE GUIDE

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Finance and Procurement Services

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1. Introduction

Flinders University can claim GST back from the Australian Taxation Office (ATO) on purchases made with credit cards or paid through Basware, provided the University:

- Has been charged GST eg this does not apply to overseas purchases
- Holds a valid Tax Invoice for all purchases greater than \$82.50 (inclusive of GST); and
- Satisfies the information requirements below for purchases for \$82.50 or less.

To claim the correct amount of GST back from the ATO, it is important that the correct tax treatment is applied to transactions in the financial systems Basware and Fraedom.

1.1 Purchases with no GST

Suppliers are not required to give a Tax Invoice if GST is not payable on the item supplied to you. This is the case for the items listed under the 0% code in the table below. For these items, Flinders University requires a receipt or similar document supporting the purchase which:

- sets out the Australian Business Number*, name and address of the Supplier
- describes the type and quantity of the goods or services
- sets out the date and cost of the purchase

**Where no ABN is provided and the payment would be (an Australian) taxable income to the supplier then 47.0% withholding tax may need to be withheld by Flinders University. This does not apply to payments made to overseas suppliers or income tax exempt organisations or to where the full supply is \$75 or less excluding GST. If tax needs to be withheld then you cannot use your credit card to pay the supplier and will need to arrange for the invoice to be paid by Accounts Payable.*

1.2 Purchases that cost \$82.50 or less

For purchases that cost \$82.50 or less (including GST), the University needs to have proof of purchase, such as a receipt or other documentation that:

- sets out the name of the Supplier
- describes the type of the goods or services
- sets out the date and cost of the purchase

If there is insufficient information to determine whether GST is included, do not claim any GST or contact the supplier to find out and document your findings.

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1.3 Valid Tax Invoice

To be a valid Tax Invoice, the invoice must be issued by the supplier and contain the following information which varies depending on whether the value is more than \$1,000 (including GST) or not.

	Valid Tax Invoice		Information required
	< \$1,000	> \$1,000	< \$82.50
ABN of Supplier	Y	Y	
Date of Issue	Y	Y	Y
Supplier Name	Y	Y	Y
Description of goods and/or services including the quantity if applicable.	Y	Y	Y
The words "Total price includes GST" or "GST Amount"	Y	Y	
Name of recipient* or ABN of recipient*		Y	
Goods or services are subject to GST			Y

* This would generally be Flinders University.

If the Tax Invoice contains incorrect or incomplete information, ask the supplier to replace it with a complete and correct Tax Invoice, before payment is made.

(Note: For further information on tax invoice requirements refer to the ATO here:

<http://www.ato.gov.au/content/downloads/BUS50913n12358.pdf>

1.4 No Tax Invoice Available

If you do not have a Tax Invoice and GST was paid:

- contact the supplier and ask for a Tax Invoice to be issued (Suppliers must provide a Tax Invoice within 28 days after you request one); and
- if the above is unsuccessful, you may be able to seek ATO permission to claim the GST credit by providing the ATO with specific information. This course of action would only be warranted for significant purchases where a genuine attempt to comply with the requirement to hold a Tax Invoice had been made. In these circumstances please contact the University Taxation Accountant (phone 12040).

2. GST Code - Quick Reference Guide

To claim the correct amount of GST back from the ATO, it is important that you choose the appropriate tax codes. You may need to use more than one tax code to code a Tax Invoice.

Basware / Freedom	Type of GST Supply	Description of Transaction	Examples (not an exhaustive list)
C 10% GST	Taxable	GST applicable expenditure for goods and services acquired within Australia. Suppliers registered for GST and a valid tax invoice has been supplied.	<ul style="list-style-type: none"> • Travel within Australia • Professional services (salary recoup) • Entertainment – employees • Hire of facilities/charges • Most Research grants • Legal fees • Sponsorship/advertising • Computer equipment • Stationery
F 0%	GST Free (Receivables)	GST-free expenditure – specifically classed as “GST-free” by the ATO.	<ul style="list-style-type: none"> • Course fees for recognised tertiary courses • Off shore course enrolments • Materials for recognised tertiary courses • Academic transcripts
Z 0%	Zero Tax (Payables)	GST-free expenditure – specifically classed as “GST-free” by the ATO.	<ul style="list-style-type: none"> • Fresh unprepared food • Tea, coffee, sugar, milk, bread, water etc. • International travel (from Australia to Overseas) (s38-355) • International transactions (food, taxi, bus, train, accommodation etc.) • Some medical services • Payment of teaching carried out overseas
NA 0%	GST Not Applicable (Out of Scope)	Out of scope transactions where (Not reported on the BAS): <ul style="list-style-type: none"> • Internal transactions 	<ul style="list-style-type: none"> • Gifts/Donations • Grants and Appropriations • Dividends and trust distributions received • Fines • Most Australian government taxes • Insurance claim settlements
G 100% GST	GST Only (Payables)	Duty tax where the University is invoiced for GST only <ul style="list-style-type: none"> • To be used only with account 01.820.01899.5299 	<ul style="list-style-type: none"> • GST invoiced for imports • GST on customs invoices
I 0%	Input Tax	Non-deductible expenses (where the University is not able to claim back the GST paid) <ul style="list-style-type: none"> • No valid tax invoice is held for expenses of more than \$82.50 (including GST) 	<ul style="list-style-type: none"> • Entertainment provided to visitors and clients whilst also entertaining Flinders University staff (GSTR20013, para 97,98) • Banks fees and charges • Term deposit interest received/paid
E 0%	Export	Where goods or services are consumed outside of Australia.	<ul style="list-style-type: none"> • Good exported from Australia within 60 days from the earlier of <ul style="list-style-type: none"> - receiving any payment; or - the sending of an invoice

3. GST Code – Detailed Reference Guide

3.1 Supplies (Sales/Income) - Summary of Transactions and GST Impacts

The GST treatment (GST Code) will depend on the type of supply made as outlined below:

Type of Supply	GST code
Taxable supplies (10% GST)	C
GST-free supplies (0% GST)	F
Out-of-scope supply (0% GST)	N/A
Input-taxed supplies (0% GST)	I
Export (0% GST)	E

3.1.1 Taxable Supplies (C) (Supplies subject to GST at the rate of 10%) - are made if a supply is for consideration, made in the course of continuing an enterprise, connected with Australia and the supply is neither GST-free or input taxed.

1	Airport pick-up fees charged to overseas students
2	Application fees for overseas students Note: Application fees to process applications from overseas students studying in Australia that does not guarantee the applicant a right to receive a tertiary education course is subject to GST.
3	Accommodation to visiting academics or non students-short term (Less than 28 continuous days)
4	Calendars, undergraduate and postgraduate handbooks
5	CD, DVD, clothing, photographic films and film processing
6	Conferences, workshops, seminars. Supplies subject to GST at these events include: <ul style="list-style-type: none"> • Fees • Lunches, meals, dinners etc
7	Course fees for hobby and recreational courses not adding to employment related skills of people undertaking these courses
8	Commissions from health insurance agents
9	Education course materials ruled by ATO as subject to GST including: textbooks (note the textbook subsidy scheme may be applicable) <ul style="list-style-type: none"> • textbooks, written by lecturers at the University that are sold on and off campus • binders used for assignments/theses • musical instruments • lab coats • computers • calculators • sporting equipment
10	Continuing Education Courses, for example: <ul style="list-style-type: none"> • Health and Safety first aid courses • French Courses for Beginners
11	Consulting
12	Commission Earned
13	Grants where the grant represents money received in exchange for a service or supply
14	Hire out of venue and equipment
15	Honorariums earned by professors but paid to the University (The University raises a tax invoice to the external organisation)

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3.1.1 Taxable Supplies (C) (Supplies subject to GST at the rate of 10%) (contd)

16	Legal fees
17	Library photocopying
18	Orientation fees
19	On-Charging of salaries to external organisations. The payment of salaries by the University to employees is not subject to GST but if individuals are contracted to other external entities not in the University GST group, the on-charging of salaries to the external organisation is subject to GST
20	Parking – commercial (Refer to GST-free Parking for staff for exceptions)
21	Professional services (salary recoupment)
22	Rental income from commercial rent (for example, Sage restaurant)
23	Royalty received
24	Sale of premises including: <ul style="list-style-type: none"> • commercial premises • commercial residential premises • new residential premises
25	Sale of second hand goods, unless <ul style="list-style-type: none"> • sold at nominal consideration, being less than 50% of GST-inclusive market value; or • donated
26	Miscellaneous Administrative Charges to Students considered by ATO as not being directly related to a GST-free course supplied by the provider of the course. For example: <ul style="list-style-type: none"> • Graduation dinner • Hire of academic dress • Student hall application fees • Application fees for processing overseas student’s application that does not guarantee the applicant a right to receive a tertiary education course
27	Salary Deductions Salary deductions for taxable transactions such as: <ul style="list-style-type: none"> • Salary packaging fees for salary sacrifice • Employee contribution for taxable supplies <p>Exceptions include: The following deductions from salaries are Out-of-Scope of GST:</p> <ul style="list-style-type: none"> • deduction of PAYG withholding tax from gross salaries • deductions from salary on behalf of external entities such as union fees, superannuation contributions, health fund contributions and gym fees. The University is merely acting as an agent by deducting fees and remitting them to service providers <p>Deductions from salaries for GST-free supplies provided by the University are GST free. For example:</p> <ul style="list-style-type: none"> • Child care fees • Staff Parking
28	Sale of Intellectual Property
29	Scholarships
30	Travel within Australia except when purchased overseas

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3.1.2 GST-Free Supplies (F) - No GST is levied on GST-free supplies. However, input tax credits (GST paid) may be claimed on creditable acquisitions incurred (e.g., purchases) in order to make GST-free supplies.

1	<p>Education course fees:</p> <ul style="list-style-type: none"> (a) tertiary course (HECS or full fees) (b) Masters or Doctoral course (HECS or full fees) (c) single units of an approved tertiary course <p>Note:</p> <ul style="list-style-type: none"> • This applies to an Australian resident or overseas full fee paying students studying here in Australia and to all part time or full time students, or students on exchange program • For a course to qualify as a tertiary course for GST purposes, and thereby GST free, the course must be a course of study or instruction that is a tertiary course determined by the Education Minister under Subsection 5D (1) of the Student Assistance Act 1973, or any other course of study or instruction that the Education Minister has determined is a tertiary course for the purpose of the Act. <p>(d) Extension studies and Study Abroad (only if the units are from units that are within otherwise GST free tertiary award courses) Single units that are not from an approved tertiary course are referred to as non-accredited units and are subject to GST. If the Study Abroad course comprise units that are within otherwise GST free tertiary courses and some non-accredited units, the course fees will be subject to GST on an apportionment basis</p> <p>(e) Supply of services overseas will be GST-free if they are directly related to goods or real property situated outside Australia, for example:</p> <ul style="list-style-type: none"> • Offshore courses (award or non-award) provided outside Australia are not subject to GST as they are not connected with Australia. A supply outside Australia, and the enjoyment of which also takes place outside Australia, is not connected with Australia and therefore not subject to GST. This will apply to courses delivered by: <ul style="list-style-type: none"> • a non-Australian resident agent where students pay the agent and the agent pays the University, or • University staff where students pay fees directly to the University itself
2	<p>Education course materials. Must meet the following criteria</p> <ul style="list-style-type: none"> • Must be provided for a subject in a GST free course • Provided by the supplier of the course (i.e., FU or their agent to the students) <p>Necessarily consumed or transformed by the students undertaking the course, for the purpose of the course. Examples include:</p> <ul style="list-style-type: none"> • photocopied or printed educational materials that specifically relate to the course • taped lectures that specifically relate to a course • a study guide consisting of a collection of extracts from publications and lecturers' notes • course notes for a particular course; unexposed film and developing chemicals • consumables art supplies • ingredients used in a cooking class, wood used in a woodwork class and chemicals used in a chemistry class • work books that provide space for students to complete exercises • consumable stationery items to the extent to which they are necessary for the course • scalpels used by medical students in surgical operations that cannot be resharpened.

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3.1.2 GST-Free Supplies (F) (contd)

3	<p>Health</p> <ul style="list-style-type: none"> • General Practitioner health services to student and the general public • Counselling and psychological services • Dental services • Other specific health services to people with disabilities
4	<p>Excursion trips that are compulsory to the curriculum of an education course and is not predominantly recreational. However, for tertiary education, any supply of accommodation or food as part of the GST-free excursion trip is subject to GST</p>
5	<p>Child care fees if the supply is made by a registered carer or an approved child care service (within the meaning of section 3 of the ANTS (Family Assistance) (Administration) Act 1999 or by a supplier that is eligible for funding (whether or not in respect of that supply) from the Commonwealth under guidelines made by the Child Care Minister that relate to the funding of (a) family day care; or (b) occasional care; or (c) outside school hours care; or (d) vacation care; or (e) any other type of care determined in writing by that Minister. GST-free childcare fees include:</p> <ul style="list-style-type: none"> • Food • electricity • bed linen • nappy wash services • excursions
6	<p>Parking – non-commercial to staff only (charged at nominal consideration).</p> <ul style="list-style-type: none"> • Only annual and semester parking permits for Flinders University charged at non-commercial rates (when compared to commercial parking stations such as at FMC) are GST-free. <p>Please note that the following types of parking are not GST-Free:</p> <ul style="list-style-type: none"> • All other parking, for example, at vending machines, are subject to GST
7	<p>Student Administrative service fees, directly related to a GST free course and supplied by the provider of the course</p> <ul style="list-style-type: none"> • Enrolment services, including the processing of late enrolments • Student Campus ID card and replacement of student ID card • Academic Transcripts and replacement academic transcripts • Overdue charges or late payment charges (such as late application fees) • Student Services Administration Fee • Administration of the library e.g., library fines.

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3.1.3 Out-of-Scope Supplies (NA) - These are supplies that are neither taxable, GST-free, input-taxed or exports. They are outside of the scope of the GST legislation. No GST is levied on these transactions. They include transactions that have no consideration or where the University is merely acting as an agent collecting money from students and handing it over to the service provider. For the latter, the amounts collected are not treated as revenue and the payments are not treated as costs. Receipts and payments are merely passing through a clearing account.

1	Internal University Transactions
2	Gifts / Donations
3	Grants and Appropriations
4	Dividends and trust distributions received
5	Parking Fines
6	Compulsory OSHC premiums collected on behalf of Health Insurance companies
7	Insurance claim settlements
8	Gift Vouchers. This is an exchange of currency and not a taxable supply. GST applies when the vouchers are redeemed
9	Superannuation payments
10	Prizes
11	Visa application fees collected from students on behalf of Customs

3.1.4 Input-Taxed Supplies (I) - No GST is levied on input-taxed supplies. In addition, unlike taxable and GST-free supplies, input tax credits (GST paid) cannot be claimed on creditable acquisitions (e.g., purchases) incurred in order to provide input-taxed supplies.

1	Accommodation to visiting academics or non-students for long term stays (28 or more continuous days).
2	Entertainment provided to visitors and clients (not Flinders University staff or associates)
3	Interest on investments
4	Bank fees and charges
5	Student Accommodation provided by FU to FU students
6	Student Accommodation provided to FU students through SAM as our agent (as per private ruling from ATO)

3.1.5 Exports (E) - Exports are GST-Free supplies. Therefore, no GST is levied. However, input tax credits (GST paid) may be claimed on creditable acquisitions incurred (e.g., purchases) in making supplies of exports.

1	Export of goods made, for the consumption of goods outside Australia, are generally GST-free. However, exported goods are GST-free only if they are exported within 60 days from the earlier of: <ul style="list-style-type: none"> • receiving any payment; or • the sending of an invoice
2	Grant from overseas bodies where research report is sent overseas

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3.2 Acquisitions (Purchases) - Summary of Transactions and GST Impacts

The GST treatment (GST Code) will depend on the type of acquisition made as outlined below:

<i>Type of Acquisition</i>	<i>GST code</i>
Creditable Acquisitions (10% GST)	C
GST-free Acquisitions (0% GST)	Z
Out-of-Scope Acquisitions (0% GST)	N/A
GST Only (100% GST) – Duty Tax - to be used with account 01.820.01899.5299	G
Acquisitions made by FU to provide Input-Taxed Supplies	I

3.2.1 Creditable Acquisitions (C) – GST is levied on these types of goods, services or other items acquired from suppliers by FU and are then used by FU to make taxable or GST-free supplies. FU can claim back the GST paid as input tax credits.

1	<p>Cost reimbursements</p> <ul style="list-style-type: none"> Costs incurred by employees or an agent that are directly related to their activities as an employee or agent of Flinders University. <p>Note: Agents include non-employees such as visiting academics.²</p> <ul style="list-style-type: none"> Costs incurred by employees (whether or not Flinders University is the employee's employer) for an expense that the employee incurs, and the reimbursement is an expense payment benefit. <p>Flinders University is entitled to claim back any GST incurred for costs reimbursed to the abovementioned employees or agents provided that:</p> <ul style="list-style-type: none"> the supply to the employee or agent was a taxable supply, and a tax invoice (only required for acquisitions greater than or equal to \$82.50 (GST inclusive) for the acquisition is obtained by that individual and provided to the University, and the employee or agent is entitled to claim the GST in incurring the expense.
2	Commission paid to local agents (who recruited overseas students for Flinders University)
3	Domestic travel airfares (unless purchased by a non-resident while outside Australia)
4	Goods and services subject to GST (above \$82.50 GST inclusive and where a tax invoice has been received)
5	Goods and services incurred in earning rental income for accommodation provided by FU to non-students for short term stays (27 days or less) such as cleaning, electricity, telephone and petty cash expenses like stationery, taxi fares
6	<p>Imports</p> <p>Exception include:</p> <ul style="list-style-type: none"> Imports of GST free or input-taxed goods <p>Goods that arrive by post with a custom value of less than \$1,000 or arrive by air or sea, a custom value of less than \$1,000 (and on which the customs duty is nil or insubstantial (\$50 or less)</p>

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3.2.1 Creditable Acquisitions (C) (contd)

7	Insurance Exceptions include: <ul style="list-style-type: none"> • Health Insurance –GST free • Overseas travel insurance-GST free • Motor Vehicle third party insurance • OSHC-University is merely acting as an agent between the insurance company and the students. Where the university is collecting premiums on behalf of the health insurance company from the students and paying premiums on behalf of the students to the health insurance company, the transaction is Out-of-Scope of GST
8	Motor Vehicle purchase-on retail selling cost, cost of accessories, dealers delivery charges, insurance (up to the limit of LCT threshold of \$65,094 in 2017-18 unless (a) it is a commercial vehicle not designed for the purpose of carrying passengers, or (b) it is a motor home or campervan
9	Printing costs
10	Refund of course fees
11	Refund of conference fees
12	Royalty payments Royalty payments are usually subject to GST where the payees are residents, have an ABN and are registered for GST. Exceptions include: <ul style="list-style-type: none"> • Author or artist has an ABN but not registered for GST – coded Z, • Author or artist overseas (but payment subject to withholding tax), • Author or artist is non-resident - GST code is NA but subject to withholding tax • Author or artist does not have an ABN. The University does not deal with entities unless they have an ABN. For entities that do not have an ABN, payment can only be made without withholding when supplier provides signed ATO supplier’s declaration
13	Sponsorship with benefits such as advertising accruing to the sponsor is subject to GST.
14	Taxi fares

3.2.2 GST-Free Acquisitions (Z) - No GST is levied on these types of goods or services or other items acquired from suppliers by FU (refer to Part A below). These are coded Z in the financial system. Note, however that refunds received from recipients of GST-free supplies made by FU are coded F (refer to Part B below).

3.2.2.1 PART A – Acquisition of GST-free supplies made by FU – coded Z

1	Commission paid to local agents (who recruited overseas students for FU) who are not registered for GST
2	Most food for human consumption is GST free, for example: <ul style="list-style-type: none"> • Fruit • Vegetables • Meat • Fish • Bread • Cheese • Eggs • Milk • Sugar • Tea • Coffee

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3.2.2 GST-Free Acquisitions (Z) (contd)

	<p>BUT the following are not GST-free</p> <ul style="list-style-type: none"> • Restaurant, catered or eat in food • Hot takeaways (roast chicken from supermarkets, prepared tea and coffee) • Bakery products (except bread is GST-free) • Confectionary, snacks, ice cream and biscuits • Alcohol and most soft drinks
3	International air fares (e.g., Sydney to New York, New York to London, London to Sydney) purchased locally or Overseas
4	Overseas travel expenses incurred in Australia or overseas, for example hotel accommodation, transfers, meals, taxi (s38-190, GSTR 2000/31, p 22&23)
5	International mail
6	Payment of teaching carried out overseas
7	Medical consultation –Doctor’s fees
8	Medical gases, syringes (if administered as part of a GST-free medical service)
9	Vaccination (if administered as part of a GST-free medical service)
10	Freight for export of goods

3.2.2.2 PART B – Refunds received from recipient of GST-free supplies made by FU – coded F

1	Refund of GST-free course fees, for example: <ul style="list-style-type: none"> • Tertiary courses • Masters or Doctoral course
2	Refund of GST-free non-commercial parking for staff
3	Refund of GST-free academic transcript

3.2.3 Out-of-Scope Acquisitions (NA) - These are acquisitions of goods, services and other items made by FU that are not taxable, GST-free or input-taxed. That is, they are outside of the scope of the GST legislation. No GST is levied on these transactions and as a result FU cannot claim an input tax credit.

1	Cash Advances.(the initial payment of a cash advance)
2	Donations
3	<p>GST Group member transactions</p> <ul style="list-style-type: none"> • Flinders Partners Pty Limited (ABN: 15 008 119 640) • The Trustee for The Heaslip Medical Education Foundation (ABN: 51 103 140 270) • The Sir Ewen Waterman Foundation (ABN: 57 895 985 513) • Flinders University (ABN: 65 542 596 200) • FCD Health Ltd (ABN: 95 144 835 914)
4	Internal transfers between Divisions/Offices/Department/Sections
5	Motor Vehicle Mileage Allowance claim (based on cents per kilometre)
6	Motor Vehicle Registration
7	Payment from suspense account
8	Petty cash recoup
9	Prizes
10	Purchase or sale of shares
11	Refund of GST-free student course fees (Includes sponsored GST-free fees)
12	Refundable security deposit (includes refund of rental bond). Please note that forfeiture due to non-performance of an obligation or where the security deposit is applied as part or full consideration of a taxable supply attracts GST

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3.2.3 Out-of-Scope Acquisitions (NA) (contd)

13	<p>Treasurer's Determination includes the following fees and charges for exemption from GST:</p> <ul style="list-style-type: none"> • Building Application and zoning fees • Court fees • Export Airway Bill fee • Freedom of Information charges • Land tax • Stamp duty • FBT • Luxury Car Tax • Payroll Tax • Renewal of drivers licence • Superannuation contributions • Superannuation guarantee surcharge <p>Note: Determinations are updated regularly and, as a result may impact on which fees and charges will be included or excluded. Visit the Commonwealth Treasury Website at http://www.treasury.gov.au for the determination you require to ascertain whether a specific fee or charge is included in that determination.</p>
14	Scholarship
15	<p>Travel allowance/per diem. No GST is applicable on payment of domestic or overseas travel allowance</p>
16	<p>Staff Salaries and Allowances</p> <ul style="list-style-type: none"> • Payments to staff in the form of an allowance (not dependent on the level of actual costs) incurred) are out of the scope of GST. No input tax credits are available to be claimed back from the ATO for allowances paid.
17	Council Rates
18	Goods and services supplied by businesses that do not have an ABN but provide an ATO supplier's declaration to FU that goods or service provided is a private recreational pursuit or hobby
19	Goods and services supplied by businesses that have an ABN but are not registered for GST or not required to be registered for GST by the ATO
20	Overseas speakers invited to address a conference at FU. Must provide ATO's supplier's statement that the entity is not carrying on an enterprise in Australia
21	Water Rates
22	Sewerage and drainage

3.2.4 Acquisitions (creditable or otherwise) made by FU to provide Input-Taxed Supplies (I)– FU cannot claim back any GST paid for acquisitions used by FU to make input-taxed supplies. For FU, these will mainly be limited to fees incurred in earning interest on investment, e.g., bank charges and goods, services and other items acquired to make input-taxed supplies (such as rental income from FU students for residential accommodation as FU charges under the 75% threshold, no GST is charged on accommodation but an entitlement to input tax credits is still available).

1	<p>Accommodation</p> <ul style="list-style-type: none"> • Goods and services incurred in earning student rental income for accommodation provided by FU to FU students such as cleaning, electricity, telephone and petty cash expenses like stationery and taxi fares.
2	Bank Fees and Charges
3	Visa Application Fees
4	Term deposit interest received/paid