

General information, facts sheets and guides to GST can be found at:

http://www.utas.edu.au/docs/fin_services/tax/gst/index.html

Revenue Guide:

http://www.utas.edu.au/docs/fin_services/tax/gst/guide_revenue.html

Key Points:

- ABN - With certain exemptions UTAS will only engage suppliers who have an ABN.
- Tax Invoices – For all taxable supplies, care should be taken to obtain a valid tax invoice (in particularly for suppliers greater than \$82.50). Where a tax invoice has not been obtained, UTAS is not able to obtain a GST refund and the additional cost of GST is charged to the relevant Budget Centre.
- Donations – where there aren't any obligations to pay and no material benefit to the donor, the donation will be GST-free.

- Sponsorship – Where advertising rights are provided in exchange for a ‘donation’, a material benefit has been provided to the donor, the payment will not be considered a donation and will be taxed or receipt or invoice. Material benefit may include advertising at conferences or dinners.
- Contracts / Agreements for goods, research or consultancy services – would generally be subject to GST, and when quoting be clear on whether the quote includes GST or not. It should also be made clear to the client or customer that the supply will be subject to GST.
- Export of research or consultancy services – while generally not subject to GST, not all supplies going overseas will be GST-Free, please contact Business Services prior to setting contract or agreement prices.
- Receipt of grants and prizes (awarded to staff) – may be GST-free if no material benefit is provided to the organisation providing the grant or prize, please contact Business Services to confirm.

Business Services Contact – ext: 3655

Student Charges:

- Short courses and continuing professional development courses would generally be subject to GST.
- GST-free course related costs
 - Course readers, lecture and course sold to students by UTAS.
 - Field trip charges (exceptions for accommodation and food).
 - Levies for materials used or consumed in a GST free course.
- Taxable course related costs
 - Stationery and other consumables.
 - Text books.
 - Equipment hire charges
 - Printing and copying services (CAPS)
 - Accommodation for field trips
 - Food for field trips if purchased from restaurants or takeaway outlets.