

GST Guide to Revenue can be found at

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

- **Donations & Gifts and Scholarships will be GST Free where:**
 - Payment is made voluntarily
 - No material benefit to the donor
- **Sponsorships of conferences, dinners and workshops are generally taxable**
 - Material benefit (usually advertising) provided to the person or organisation making the payment
- **Please notify Foundation (ext 1757) of any fundraising efforts or donations/gifts offers (other than sponsorship of conferences etc) prior to acceptance.**

Short courses:

- **Courses for which students are not required to enrol via the UTAS student system or AMC RTO VET students will generally be subject to GST. There will be some exceptions including**
 - **Courses undertaken overseas**
 - **Adult Education courses that relate to employment skills that are open and marketed to the general public**
- **Please contact Business Services (ext 3655) for confirmation of GST status for:**
 - **existing short courses; and**
 - **prior to formalising costs & forms and advertising of new courses**