

Claimant

- Complete name, address and ID number fields on page 1, and then enter detail of expenditure on page 2, carefully allocating items according to the GST status column options provided for expenses incurred within Australia.

The GST is only claimable from the ATO if a tax invoice has been obtained

[http://www.ofs.mq.edu.au/ofc_web/GoodsAndServices/gst_poa_overview.htm#A New Tax System \(ANTS\)](http://www.ofs.mq.edu.au/ofc_web/GoodsAndServices/gst_poa_overview.htm#A New Tax System (ANTS)).

In some instances a tax invoice may itemise a **mixture of taxable and GST-free supplies** requiring that the total cost be broken up and the correct portions entered in the appropriate columns.

- “**GST charged**” Actual GST charged.
- “**GST Inclusive Portion**” - refers to GST inclusive items for which an original tax invoice has been received. To ascertain the actual GST paid divide the GST inclusive amount by 11.
- “**GST-Free & Non Claimable Portion**” - **GST-Free Portion** please refer above for relevant list. **Non claimable Portion** allows the listing of GST inclusive charges for which a tax invoice has not been obtained.
- A separate **Overseas Section** is available that facilitates conversion of foreign currency amounts to the A\$ equivalent.
- “Advances” are treated as GST Free or non-taxable transactions. Substantiation will enable GST credits to be recouped.
- Ensure that the Claimant signature field is signed and a value is entered into the “total non-receipted” field nearby, if applicable.

It should be noted that non-substantiated advances and significant non-receipted reimbursement amounts would appear as a notation on your group certificate.

Financial Unit Administrator

- Verify adherence to the New Tax System rules (as detailed above) for taxable supplies provided after 30/6/2000.
- Distribute expenditure totals itemised by the claimant on page 2 into the appropriate account code dissection tables on page 1.

There are two separate tables – one for **Taxable Supplies** the other for **Non-Taxable Supplies**.

Total for **Taxable Supplies** should be equal to the **Sub-Total of GST Inclusive Portion** column from page 2

The allocations should also include natural code dissection.

Budget Unit funds will be debited with the sum of the GST-exclusive portion only of the Taxable Supplies, and the total cost of the Non-Taxable Supplies.

The GST amount that is recoverable from the ATO will be posted to a centralised control account at the time of entering the transaction onto the Finance 1 System.

- The GST component is 1/11th of the GST-inclusive value, or alternatively, 1/10th of the GST-exclusive cost.
- Ensure that the non-order form is certified and authorised before submitting to Accounts Payable.