

# GST Procedure - Codes Used in SAP

## Section 1 - Background and Purpose

(1) The purpose of this Procedure is to establish a framework in which staff can confidently apply the Goods and Services Tax (GST) legislative requirements to University operations to ensure the University complies with its obligations arising from A New Tax System (Goods and Services Tax) Act 1999.

## Section 2 - Scope

(2) Refer to the [GST \(Goods and Services Tax\) Policy](#).

## Section 3 - Policy Statement

(3) Refer to the [GST \(Goods and Services Tax\) Policy](#).

## Section 4 - Procedures

(4) This table lists the GST codes used when processing transactions in SAP.

(5) The amount of GST paid will not be reflected in a department's expenditure providing a valid tax invoice has been obtained. If no tax invoice is held, the GST code A1/G1 must be used and the GST will be added to the expense charged to that department's cost centre.

GST Code	Type of GST Supply	Description of Transaction	Rate of GST
A1 A2#	Taxable	University supply or Acquisition with 10% GST. A valid tax invoice is held for purchases. # Asset Purchases	10%
G0	GST-free - receipt	University GST-free income	0%
A0	GST-free - Expense	University GST-free expenditure - i.e. payables	0%
G2/ A4	Input Taxed	See 5 above	0%
G3	Export Goods	An export of University goods - See 9 below	0%
G4		Debit adjustment (to adjust input tax credits) Applied by Accounts Receivable, finance division for credit notes on advice from request to raise credit memo form	10%
AZ	GST Not Applicable	Supplier has no ABN; or no valid tax invoice held; the transaction is outside the scope of the GST, e.g. an appropriation - See 9 below	0%
A4	Private Acquisition	Non business related; or non-deductible expenses e.g. 50% of meal entertainment - See 9 below	0%

GST Code	Type of GST Supply	Description of Transaction	Rate of GST
G1/ A1	GST Amount Only	Only to be used by Finance where GST component is invoiced separately	-
A8		Credit adjustments for credit notes	

## Section 5 - Definitions

(6) Nil.

## Status and Details

<b>Status</b>	Current
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<b>Responsible Policy Officer</b>	Jodie Banfield Chief Financial Officer
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