



# GST

## In-House Training

### Your 2005 Christmas Party Dilemma Solved

#### Essential Training For:

*Accounting, Clerical, Accounts  
Payable/Receivable &*

*Business Unit Staff Responsible For:*

*Assets, Property, Contracts, Purchasing, Legal, Housing,  
Environmental Services, Grants, Community Groups,  
Human Resources, Works & Executive Management*

Train with the specialists in taxation education for government agencies

#### Contact Details

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# Your 2005 Christmas Party Dilemma Solved !

***You supply the streamers and we'll supply the entertainment... well... we'll come in and supply the in-house GST training!***

**The recent national GST training program has been acknowledged as being tremendously valuable. It has also been acknowledged that this is something that a wide range of staff need to be involved in.**

## **Why In-House Training?**

- **GST knowledge base across government**

Sound GST knowledge within most government organisations is limited to a few individuals. In many cases GST treatment is left to one person. It has been acknowledge time and time again that errors occurring in government GST compliance result from a lack of knowledge of even basic GST rules. This applies to transactions occurring across all business units.

## **Presenter**

### **Kevin Smith**

*B.Comm, LLM (Tax Law); LLM (Commercial Law)*

Kevin is one of Australia's most experienced and accomplished taxation educators. As a specialist taxation advisor to the government sector, he is highly qualified, and has a vast knowledge of taxation issues in relation to government and tax exempt bodies.

Founding Director of TaxEd, Kevin has presented well over 300 taxation workshops and training sessions around Australia over the past five years.

- **Staff Turnover**

Staff turnover since initial implementation training has meant many staff have had no GST training specific to government.

- **ATO shift in audit policy towards government sector**

The ATO has made it clear that their audit focus on the government sector has shifted from an educational model to a full compliance model. As a result general interest charges, penalties and fines are being liberally imposed.

- **Style of training**

TaxEd have a philosophy that training must be delivered in an engaging manner. This is particularly the case when training non-finance staff. Their attention must be held if training is to be of value.

- **Cost effective & targeted**

Staff numbers are at your discretion making in-house training cost effective. You can also have direct input as to content and deal with specific areas of concern to your organisation.

*"On behalf on Warringah Council, I just wanted to say a BIG thank-you for the TaxEd course yesterday. Being new to the GST game, I found it very informative and easy to understand. Kevin explained issues in a couple of minutes, that would have taken me ages to decipher the ATO's jargon! I especially found your tips (worksheet questionnaire) for 'Approaching GST Issues' most useful." - Sydney GST Training September 2005*

**"I want to say thankyou for yesterday. I was dreading a day of GST but Kevin is to be congratulated, he was quite remarkable and we actually learnt a lot. Please pass on my thanks. Talking to colleagues afterward they also felt the same." - Queensland University in-house training August 2005 (104 staff in attendance)**

# EXAMPLE AGENDA

# Example

## Session One – 10.00am

### Where & Why Mistakes are Being Made

- Overview of key areas where government compliance is poor and the reasons why.
- Communication – what questions you should be asking and to whom.

### ATO Audit Targets

- The ATO is well underway with a national audit program of government agencies. We will discuss their targets / findings and what you should have in place to identify potential issues.
- Preparing for an audit
- What if you disagree with a particular audit finding?

### Essential GST for Government

- Definitions – you can't make up your own.
- Supplies – Government makes thousands of them every day. All key staff must learn to recognise where you have a supply for GST purposes... and where you don't.
- GST is not just about Goods and Services.
- Consideration – once again there are many ways this is made. What is it? How to identify it? How it is so often mistaken.
- In-kind transactions. What are they? Why are they one of the most common GST mistakes made by government?
- Working with registered and unregistered entities.
- What is the enterprise of government?
- International transactions – how do you treat that software contract from Germany? Should your supplier be registered in Australia?

### Lunch 12.00 noon

## Session Two – 12.45am

### Property

- Land swaps - mistakes are costing councils and agencies a small fortune. How to treat the variety of circumstances that arise
- What you need to know about selling or buying under the Margin Scheme
- Leases – contracts, outgoing, transitional rules and input tax credits
- Taxable, GST Free & Input Taxed supplies of property.
- Compulsory acquisitions of land

### Assets

Sale of assets still rests comfortably in the number two position in ATOs list of most common mistakes made by the government sector.

- The enterprise of government
- Where the confusion still exists
- Sale / purchase of assets

### Contracts

GST considerations need to be addressed in ALL formal and informal contracts. Often GST in these transactions is missed because those responsible are not aware of how broad the definitions of supply and consideration are.

- Common mistakes
- Making a taxable supply – what wording you should include

- Transitional rules and July 2005
- Contracts as tax invoices
- Overseas contracts
- Attribution with long term contracts

### Break 2.30pm

## Session Three – 2.45pm

### Accounts Payable / Receivable

- Dealing with registered and unregistered entities
- Incorporated and unincorporated bodies
- Valid tax invoices
- Receiving and providing Recipient Created Tax Invoices (RCTIs) – requirements and obligations
- Making a creditable acquisition
- Withholding
- Individuals – Buying artwork from Bob the Builder
- How about that cleaning contractor... is he really a contractor?
- Your responsibilities - Watch Dogs and Blood Hounds

### Grants & Appropriations

There have been major changes in the treatment of funding in the past months. There are crucial issues you must look out for?

- Your responsibilities as a funding provider and recipient
- You can NOT rely solely on the advice of the funding provider as to the GST treatment of a payment.
- Tests you should use in determining if funding is taxable
- Wording of funding agreements – how to ensure your intentions are consistent with your agreements
- Terminology is a major pitfall that has cost councils and agencies millions of dollars – DON'T LISTEN TO LABELS like:
  - Sponsorships
  - Donations
  - Tied and Untied Grants

### General issues

- Division 81
- Support / funding of community groups and management committees
- Insurance
- Unbundling of fees and charges
- Fines

### Conclusion 4.45pm

*N.B This training will count for six Professional Development hours.*

*"I really enjoyed your GST presentation in Melbourne 5th Sept. Kevin Smith was really the best presenter I have ever seen. How can you make GST interesting????? Think it was that sense of humour and accent WELL DONE!!!!!!"*

*Melbourne GST Training September 2005*

# COST & REGISTRATION

## GST In-house

Please note that due to our schedule we have availability for 20 bookings only between October and Christmas so please book ASAP



## ORGANISATION

.....  
Address  
.....

### Principal contact

Name .....

Position .....

Email .....

Telephone .....

## Cost

- Half Day (3.5 hours) \$4400 (inc GST)
- Full Day (6 hours) \$5500 (inc GST)
- Multiple days \$4400 (inc GST) per day
- Workbooks can be provided electronically at no cost or hard copy at \$16.50 per book (inc GST).

Where significant customisation of the program occurs an additional fee may be charged after negotiation and agreement is reached.

## Your organisation to provide:

- Venue for training
- Catering for staff on full day programs (at your discretion)
- Streamers and hats if this is to double as your Christmas function.

Our organisation is a member of the TaxEd Train Us Support Services and therefore entitled to a 10% discount.

Please Tick

(TaxEd Train Us is part of the TaxEd Plus membership service. For further details [www.taxed.com.au](http://www.taxed.com.au))

Please circle -            Half day            Full day            Multiple days

Please list preferred dates (availability on a first in basis) -

Purchase Order Number (optional) \_\_\_\_\_ Total \$ \_\_\_\_\_

***We shall contact you shortly to discuss content and dates.***

**Fax registration to 03 9376 0366  
Telephone enquires to 03 9376 0377**