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GST

Information to provide with your objection or private ruling request about GST.

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Information to provide with your private ruling request about accounting for GST.

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QC 28391

Accounting for GST – supporting information

Information to provide with your private ruling request about accounting for GST.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about accounting for GST:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

Check first whether your question is answered in **Choosing an accounting method** or *GSTR 2000/13 Goods and services tax: accounting on a cash basis*. This ruling provides more information on choosing to account on a cash basis and outlines the factors we will consider in determining whether it is appropriate for you to account for GST on a cash basis.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we require for a private ruling about accounting for GST includes:

- your current GST turnover for the past 12 months, including the current month
- your projected GST turnover for the next 12 months, including the current month
- whether you account for income tax purposes using the receipts method

- whether you are an endorsed charitable institution, endorsed trustee of a charitable fund, gift deductible entity or a government school.

Asking to account for GST on a cash basis

You will need to ask us for permission to account for GST on a cash basis if:

- your business has an aggregated turnover of \$10 million or more, or
- you are not carrying on a business, but your enterprise's 'GST turnover' is more than \$2 million

and

- you do not account for income tax on a cash basis, or
- you are not
 - a government school
 - an endorsed charitable institution or trustee of an endorsed charitable fund
 - a gift-deductible entity (unless it operates a fund, authority or institution that can receive tax-deductible gifts or contributions).

In this case, you should also provide the following information:

- details on the nature and size of your business
- the nature of the accounting system you use.

QC 19019

GST credits – supporting information

Information to provide with your objection or private ruling request about GST credits.

How to lodge

To apply for a private ruling about GST credits:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about GST credits:

- complete and submit the relevant form
 - **Objection form – for taxpayers**
 - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Claiming GST credits**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about claiming GST credits includes:

- a description of what you purchased
- the cost, and whether you paid or whether someone else was liable to pay for the purchase
- if someone else was liable to pay, a copy of contracts or agreements that describe the relationships between you and the other parties
- whether the sale to you was a taxable sale
- a copy of the tax invoice, if one was issued
- whether you are registered for goods and services tax (GST)

- if you are not registered for GST, whether you are required to be registered for GST. If you are unsure, provide details of your enterprise, and your GST turnover
- whether the purchase was made in carrying on your enterprise
- whether you make input-taxed sales
- whether the purchase was private or domestic.

QC 19020

Treating a document as a tax invoice or adjustment note – supporting information

Information to provide with your objection or private ruling request.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about treating a document as a tax invoice or adjustment note:

- complete and submit a private ruling application form
- provide the supporting information listed below.

To lodge an objection about treating a document as a tax invoice or adjustment note:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.

A tax invoice is not required if the price of the sale is \$82.50 (GST-inclusive) or less. Check first whether your question is answered in [Issuing tax invoices](#).

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about treating a document as a tax invoice or adjustment note includes:

- whether you have claimed any GST credits on the sale
- a description of the goods or services purchased and the extent that you used the goods or services in your business
- the cost of the item and the amount of GST included in the price
- the name, address and the ABN of each party to the transaction
- for an adjustment note - the events that led to the adjustment and the change to GST as a result of the adjustment event
- a copy of documents provided by the seller (including alternatives or replacements)
- steps undertaken to obtain a valid tax invoice from the seller.

QC 19031

GST and education courses – supporting information

Information to provide with your objection or private ruling request about GST and education courses.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about GST and education courses:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about GST and education courses:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.

Check first whether your question is answered in **GST-free sales**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about the GST payable on a supply of an education course or related things includes:

- the entity supplying the education course and their structure
- the education course being supplied, including
 - how the course is assessed
 - the curriculum
 - whether it is a type of **education course** (as defined in the *A New Tax System (Goods and Services Tax) Act 1999*)
- what type of accreditation the course provider has and how that accreditation applies to the education course supplied
- how the education course is provided, including any agreements with other entities to provide the course
- whether any associated items are provided with the supply of the education course – for example accommodation, course materials,

excursions or meals.

QC 19036

GST on food or beverages – supporting information

Information to provide with your objection or private ruling request about GST on food or beverages.

Last updated 24 June 2024

How to pay

To apply for a private ruling about the GST payable on food or beverages:

- complete and submit a private ruling application form
- provide the supporting information listed below.

To lodge an objection about the GST payable on food or beverages:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.


Check first whether your question is answered in [GST food guide](#) or [Detailed food list](#).

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about the GST payable on food or beverages includes:

- a description of the product you are selling, including whether
 - it is a food or beverage for human consumption
 - it is an ingredient for a food or beverage for human consumption
- how the food or beverage is packaged, labelled and sold, including the label itself (if practical)
- if the food or beverage is marketed and/or promoted, the marketing and promotional material (if practical)
- where the food or beverage is sold
- where and how the food or beverage is consumed
- how the food or beverage is prepared
- whether you think it is covered by any of the food items listed in Schedule 1 of the *A New Tax System (Goods and Services Tax) Act 1999* and why
- whether you think it is covered by any of the beverage items listed in Schedule 2 of the *A New Tax System (Goods and Services Tax) Act 1999* and why
- whether the food or beverage is listed in the GST detailed food list
- whether the food or beverage is listed in the [\(European Article Numbering \(EAN\) Register\) GS1net Registry](#) .

QC 19037

GST on medical aids and appliances and spare parts – supporting information

Information to provide with your objection or private ruling request about GST on medical aids, appliances and parts.

How to pay

To apply for a private ruling about GST on medical aids and appliances and spare parts:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about GST on medical aids and appliances and spare parts:

- complete and submit the relevant objection form
 - **Objection form - for taxpayers**
 - **Objection form - for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered on our website **GST and medical aids and appliances**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about GST on medical aids and appliances and spare parts includes:

- a description of the medical aid or appliance – include
 - the purpose of the product
 - how it is used
- information on whether it is supplied or designed as a spare part for a medical aid or appliance
- copies of website product descriptions, labels, brochures or similar advertising material (if practical)
- which items in **Schedule 3 to the A New Tax System (Goods and Services Tax) Act 1999** or **section 38-45.01 of the A New Tax**

System (Goods and Services Tax) Regulations 2019 you think the product may be covered by and why.

- whether the product is specifically designed for people with an illness or disability
- whether the product is widely used by people without an illness or disability
- whether you are the manufacturer, wholesaler, retailer, importer or a consumer of the product
- how you have treated the supply of the product to date for GST purposes (if you are a supplier)
- how other suppliers in your industry are treating the supply for GST purposes (if you know)
- whether the spare parts for the product are specifically designed for a medical aid or appliance or are general purpose spare parts. Also outline how you are treating those supplies.

QC 19038

Selling goods or services to overseas residents – supporting information

Information to provide with your objection or private ruling request about overseas sales.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about overseas sales:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about overseas sales:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we require for a private ruling or objection about selling goods or services overseas includes:

- a description of what you sold
- a copy of the contract about the agreement between you and the overseas entity
- details of your enterprise, including
 - whether you carry on a business through an agent
 - a description of where you operate from in Australia and for what periods of time
- if you are exporting goods, whether
 - they are supplied to an associate
 - they are exported within 60 days from when you received payment or issued an invoice
 - they are being paid for by instalments
 - they are an aircraft or ship
 - they are to be consumed on international flights or voyages
 - they are used to repair, renovate, modify or treat imported goods
 - they are supplied to a traveller, and exported as accompanied baggage
 - you re-imported the same goods back into Australia

- if you are selling a service or rights:
 - where the service is provided – in Australia or overseas
 - whether the sale is performed on goods or connected with real property in Australia or overseas
 - whether the sale is made to a non-resident who is not in Australia when the thing supplied is done
 - the type of entity of the recipient
 - whether the recipient has a presence or agent in Australia
 - whether the recipient is buying the thing in carrying on an enterprise
 - whether the recipient is registered or required to be registered for GST
 - whether the use or enjoyment of the thing supplied occur outside Australia
 - if the sale is in relation to rights, whether the rights are for use outside Australia
 - whether the sale of a right or option is to acquire something the sale of which would be connected with Australia and which would not be GST-free
 - whether there is an agreement providing the supply to be made to an entity in Australia
 - whether the sale is made under an agreement with an Australian resident
 - whether the agreement requires it to be provided to an entity outside Australia.

For GST, luxury car tax and wine equalisation tax purposes, from 1 July 2015, where the term 'Australia' is used in this document, it's referring to the 'indirect tax zone' as defined in **section 195-1** of the *A New Tax System (Goods and Services Tax) Act 1999*.

QC 19039

GST registration – supporting information

Information to provide with your objection or private ruling request about GST registration.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about GST registration:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about GST registration:

- complete and submit the relevant form
 - **Objection form – for taxpayers**
 - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Registering for GST**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about GST registration includes:

- your type of entity – for example individual, partnership, company
- your **GST turnover** or the type of sales made and the value of those sales

- the frequency of your activities, including whether they are regular and repeated
- copies of business plans or contracts
- whether the activity produces a profit, or there is an expectation of a profit in the future
- the purpose or intent in carrying out the activity
- how the activity is carried out, including the size and scale in terms of commercial value.

QC 19040

GST on grants or appropriations – supporting information

Information to supply for a private ruling or objection about GST on grants or appropriation payments.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about GST on grants or appropriation payments:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about GST on grants or appropriation payments:

- complete and submit the relevant form
 - **Objection form – for taxpayers**
 - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **GST and payments between government related entities – overview**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about the GST on grants or appropriation payments includes:

- if the payment may be covered by an appropriation, a copy of the relevant parts of the Appropriation Act, Portfolio Budget Statements or Agency Budget Statements
- copies of documents relating to the payment – contracts, memoranda of understanding or other written agreements
- whether the recipient of the payment is required to provide anything (being goods, services or other things) in return for the payment
- any conditions attached to the payment and the consequences if the conditions are not met, including whether the recipient of the payment is required to repay the money
- any obligations on the recipient of the payment to use the money for a particular purpose, and consequences if the obligations are not met (including whether the recipient is required to repay).

QC 19054

Sale of a business as a going concern – supporting information

Information to provide with your objection or private ruling request about GST on the sale of a business.

Last updated 24 June 2024

How to lodge

To apply for a private ruling about the sale of a business as a going concern:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about the sale of a business as a going concern:

- complete and submit the relevant form
 - **Objection form – for taxpayers**
 - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Selling a business as a going concern**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we require for a private ruling or objection about the sale of a business as a going concern includes:

- details of the business, the structure and if the business is part of a larger enterprise (refer to paragraphs 21-29 and 30-40 of **GSTR 2002/5 Goods and services tax: when is a 'supply of a going concern' GST-free?**)
- details of the arrangement under which the business is being sold (refer to paragraphs 19-20 of **GSTR 2002/5 Goods and services tax: when is a 'supply of a going concern' GST-free?**), including
 - each element of the sale, and to whom and by whom it is being sold
 - the relationship between the purchaser and the seller – for example lessee/lessor
 - the means by which the business is being sold – for example, transfer, assignment, sub-contract

- copies of relevant documents, such as heads of agreement and/or contracts. If final documents are not yet available, provide drafts, or key information that has been agreed to. You will need to advise us if subsequent changes are made
- details of the seller or sellers of the business (the supplier or vendor), and if supplies are being made by more than one entity, the details of each entity
- details of the purchaser or purchasers of the business, including if they are registered or required to be registered for GST. If the purchaser is not known, for example, a group member is yet to be named, or a new entity created, provide the name of who you are dealing with (refer to paragraph 184 of **GSTR 2002/5**)
- whether all of the things necessary for the continued operation of the business will be sold under the arrangement (refer to paragraphs 72-130 of **GSTR 2002/5**) – these may include
 - premises (**GSTR 2002/5**: paragraphs 58-70 and 90-102)
 - plant and equipment (**GSTR 2002/5**: paragraph 71)
 - licences, permits, quotas or similar statutory authorisations (**GSTR 2002/5**: paragraphs 103-107)
 - goodwill (**GSTR 2002/5**: paragraphs 110-114)
 - restrictive covenants (**GSTR 2002/5**: paragraph 115)
 - intellectual property including copyright, patents, designs and trade names (**GSTR 2002/5**: paragraph 116)
 - franchises (**GSTR 2002/5**: paragraphs 117-121)
 - employee skills and knowledge (**GSTR 2002/5**: paragraphs 122-130).
 - technical know-how, systems and operations manuals and business names
 - trading stock
 - work in progress
 - client/customer lists
 - advertising material

- fixed assets
- suppliers
- rights under contracts – such as lease contracts, contracts of supply to the enterprise, customer contracts
- if applicable, describe
 - anything that will not be sold under the arrangement and explain why you think those things are not necessary for the continued operation of the enterprise
 - any material assets that you do not think are necessary for the continued operation of the business, but are still being sold under the arrangement
- whether the seller will carry on, or has carried on, the business until the day of the sale (refer to paragraph 161 of GSTR 2002/5) details of the payment (what, how much) that is being made for the business, or if not yet known, how it will be calculated
- whether there has been an agreement in writing between the seller and the purchaser that the sale is a supply of a going concern, or whether this will occur before the day of the sale (refer to paragraphs 178-185 of GSTR 2002/5).

QC 17299

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year

before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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