## Monash University Policy

### Policy Title
Goods and Services Tax (Australia) Policy

### Date Effective
10-July-2015

### Review Date
17-September-2011

### Policy Owner
Divisional Director, Corporate Finance

### Category
Operational

### Version Number
1.1

### Content Enquiries
finance-gsthelp-l@monash.edu

### Scope
- All Australian campuses
- All Australian staff members

### Purpose
To ensure the University complies with Australian GST legislation and rulings

## POLICY STATEMENT

The University will comply with all GST laws, rulings, guidelines and reporting obligations. All transactions entered into by the University must be analysed to determine the correct GST treatment.

### Supporting Procedures
- GST and Tax Invoices - Accounts Payable (Australia) Procedures
- GST and Tax Invoices - Accounts Receivable (Australia) Procedures
- GST and Appropriations Procedures
- GST and Barter and In-Kind Transactions (Australia) Procedures
- GST and Importation (Australia) Procedures

### Responsibility for implementation
- Vice-President (Finance)
- Divisional Director, Corporate Finance

### Status
Revised

### Approval Body
- Academic Quality and Standards policies
- Name: Vice-President (Finance)
- Meeting: 10-July-2015

### Endorsement Body
- Academic Quality and Standards policies
- Name: Divisional Director, Corporate Finance
- Meeting: 10-July-2015
<table>
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<th>Definitions</th>
<th>GST: Goods and Services Tax as defined in A New Tax System (Goods and Services Tax) Act 1999</th>
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<tr>
<td>Legislation Mandating Compliance</td>
<td>A New Tax System (Goods and Services Tax) Act 1999</td>
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