

## Monash University Policy

<b>Policy Title</b>	Goods and Services Tax (Australia) Policy
<b>Date Effective</b>	10-July-2015
<b>Review Date</b>	17-September-2011
<b>Policy Owner</b>	Divisional Director, Corporate Finance
<b>Category</b>	Operational
<b>Version Number</b>	1.1
<b>Content Enquiries</b>	<a href="mailto:finance-gsthelpl@monash.edu">finance-gsthelpl@monash.edu</a>
<b>Scope</b>	All Australian campuses All Australian staff members
<b>Purpose</b>	To ensure the University complies with Australian GST legislation and rulings
<b>POLICY STATEMENT</b>	

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.

<b>Supporting Procedures</b>	<a href="#">GST and Tax Invoices - Accounts Payable (Australia) Procedures</a> <a href="#">GST and Tax Invoices - Accounts Receivable (Australia) Procedures</a> <a href="#">GST and Appropriations Procedures</a> <a href="#">GST and Barter and In-Kind Transactions (Australia) Procedures</a> <a href="#">GST and Importation (Australia) Procedures</a>	
<b>Responsibility for implementation</b>	Vice-President (Finance) Divisional Director, Corporate Finance	
<b>Status</b>	Revised	
<b>Approval Body</b>	<b>Academic Quality and Standards policies</b> <b>Name:</b> <b>Meeting:</b> <b>Date:</b> <b>Agenda item:</b>	<b>Operational policies</b> <b>Name:</b> Vice-President (Finance) <b>Date:</b> 10-July-2015
<b>Endorsement Body</b>	<b>Academic Quality and Standards policies</b> <b>Name:</b> <b>Meeting:</b> <b>Date:</b> <b>Agenda item:</b>	<b>Operational policies</b> <b>Name:</b> Divisional Director, Corporate Finance <b>Date:</b> 10-July-2015

<b>Definitions</b>	<b>GST:</b> Goods and Services Tax as defined in A New Tax System (Goods and Services Tax) Act 1999
<b>Legislation Mandating Compliance</b>	<a href="#">A New Tax System (Goods and Services Tax) Act 1999</a>
<b>Related Policies</b>	<a href="#">Global Taxation Policy</a>
<b>Related Documents</b>	