

GST Treatment Table

GST Treatment	Invoice Line VAT Information				When To Use	Applies To		
	VAT Trans Type	VAT Code	VAT Applicability	VAT Use Type		AP	Pcards	Billing
Ordinary acquisitions	AO	AU1-GST	Taxable	TAX	Ordinary acquisitions where GST is included in the invoice and the GST can be claimed back from the ATO. This is the most common transaction type.	✓	✓	
Capital acquisitions (e.g. buildings, equipment)	AC	AU1-GST	Taxable	TAX	Capital acquisitions where GST is included in the invoice and the GST can be claimed back from the ATO. Capital items include buildings, machinery, equipment, office furniture, computers and cars. These VAT codes should only be used for account codes between 705100 and 705399.	✓		
Private use acquisitions (e.g. non-employee entertainment)	AOPU	AU1-GST	Taxable	NONTAX	Acquisitions where GST is included in the invoice but the GST can NOT be claimed back from the ATO. This is largely made up of non employee entertainment (with GST on the invoice) and therefore should only be used if the expense is going to account code 707450.	✓	✓	
GST free acquisitions	FREE	-	Exempt	NONTAX	Any acquisition without GST in the invoice.	✓	✓	
Supplier has no ABN	NABN	-	Exempt	NONTAX	Any acquisitions where the customer is not registered for GST.	✓	✓	
Input taxed ordinary acquisitions	AOIT	AU1-GST	Taxable	NONTAX	Ordinary acquisitions where GST is included in the invoice but the GST can NOT be claimed back from the ATO because it relates to an input taxed supply. This should be used by Halls Of Residence at Gatton only.	✓	✓	
Input taxed capital acquisitions	ACIT	AU1-GST	Taxable	NONTAX	Capital acquisitions where GST is included in the invoice but the GST can NOT be claimed back from the ATO because it relates to an input taxed supply. This should be used by Halls Of Residence at Gatton only.	✓		
Student refunds	RFND	-	Exempt	NONTAX	Student refunds through the AP system.	✓		
Excluded transactions	EXCL	-	Outside	NONTAX	Special payments which do not relate to a supply. This would only be used for internal transactions (e.g from ITS, Properties & Facilities, University Chemical Store) through the Internal Service Charge (ISC) system.	✓		
Taxable supplies with GST	SALE	AU1-GST	Taxable	-	Sales with are subject to GST.			✓
Exports without GST	EXP	AU2-GST	Taxable	-	Exports of goods which are not subject to GST. Exports of services, including freight, insurance and other transportation costs, should not be included in this VAT Trans Type (usee FREE below).			✓
GST free sales	FREE	-	Exempt	-	Sales which are not subject to GST (excluding exports – see above).			✓
Input taxed sales	ITAX	AU2-GST	Taxable	-	Input taxed sales. Should be used by Halls Of Residence at Gatton only.			✓
Out of scope transactions	EXCL	-	Outside	-	Sales transactions which are not a supply. These include internal transactions through the Internal Service Charge (ISC) system, donations, bequests, ARC grants, NHMRC grants and other particular grants provided by the Commonwealth Government.			✓