



Goods and Services Tax Policy

Reference Number:	3.11
Type:	Council
Category:	Corporate Services
Relevant Community Vision Outcome:	<u>Responsible Governance</u> We will manage our city in a sustainable and affordable way with responsible governance. <u>Excellence in Customer Experience and Service Provision</u> We will foster an organisational culture focused on continuous improvement and delivering excellence in customer experience and service provision.
Responsible Officer(s):	Manager Financial Services
First Issued/Approved:	November 2003
Minutes Reference:	CoS 3/08/2026, Item 4.2
Last Reviewed:	August 2026
Next Review Due:	August 2028
Applicable Legislation:	Local Government Act 1999 Local Government (Financial Management) Regulations 2011 A New Tax System (Goods and Services Tax) Act 1999 A New Tax System (Goods and Services Tax) Regulations 2019
Related Policies:	
Related Procedures:	GST Procedures

1. Purpose

This Policy sets out Council's commitment to complying with its obligations under Australian Goods and Services Tax (GST) law and supporting accurate GST treatment, reporting and record keeping.

2. Scope

This Policy applies to Council's treatment of GST on supplies, acquisitions, reporting, supplier documentation and related record keeping.

3. Policy Statement

The City of Charles Sturt will comply with applicable GST legislation. GST is a broad-based consumption tax of 10 per cent on most supplies of goods and services consumed in Australia.

As Council is registered for GST, it will account for GST on taxable supplies it makes and may claim input tax credits for creditable acquisitions where the legislative requirements are met.

GST is not charged on supplies that are GST-free or input taxed. The correct GST classification must be applied based on the nature of the supply and current ATO guidance.

Council will maintain a Fees and Charges Register, reviewed at least annually, which records the GST treatment of Council fees and charges based on assessment against GST requirements.

Council will obtain appropriate supplier documentation before making payments, including an Australian Business Number (ABN), ATO Reference Number (ARN), or a valid Statement by Supplier where applicable.

Where a supplier does not quote an ABN, Council will apply the no-ABN withholding rules unless a valid exception applies, such as reimbursement, refund, grant or donation arrangements supported by appropriate substantiation, or where the supplier is a non-resident entity subject to simplified GST registration rules.

For purchases with a GST-inclusive value greater than \$82.50, Council must hold a valid tax invoice before claiming an input tax credit, unless an exception under GST law applies. For purchases of \$82.50 or less, alternative evidence such as a receipt or docket may be sufficient.

Where Council makes a taxable supply, it will issue a complying tax invoice within required timeframes when requested, unless the GST-inclusive value of the supply is \$82.50 or less.

Council will report and remit GST through its Business Activity Statement (BAS) in accordance with its approved reporting cycle and ATO lodgement and payment due dates.

Council will maintain adequate records to support GST reporting and input tax credit claims for at least five years, or longer where required by law or Council's records management requirements.

4. Definitions

Key Term – Acronym	Definition
GST	Goods and Services Tax
BAS	Business Activity Statement
ABN	Australian Business Number