

FAQ – Payment Request Forms

Why can't a club get the GST that was claimed back from ATO?

As most clubs operate as part of DUSA, and DUSA is registered for GST, we have to charge GST on most activities we do or supplies we sell and then pay the GST to the ATO(Australian Tax Office), this unfortunately is not by choice; so therefore the club do not get this money, only the nett(TOTAL less GST).

Eg if a club charge a member \$5.50 to join, \$5.00 goes to the club and 50c goes to the ATO.

On the other hand....

DUSA (and therefore clubs) also get to claim back the GST charged on any purchases made. So if a club make a purchase and they have a 'proper' tax invoice for the purchase, the club would only have the nett expense taken off the club total.

Eg. A club purchases a banner for \$110.00 (club would only be deducted \$100, the other \$10 is paid by DUSA and claimed back from ATO).

The reason the club would not get the \$10 back is because they were not originally charged the full amount to begin with (in above example, the club would only have had \$100 deducted from their overall total rather than \$110)

Why do I need a tax invoice/receipt?

Tax invoices are required to claim back from the tax office any GST paid by club/DUSA to a supplier. No Tax invoice =unable to claim from ATO so the club will be expensed the full amount paid.

What is included on a tax invoice?

Tax invoice	
Windows to Fit Pty Ltd ABN: 32 123 456 789	15 Burshag Road Festler NSW 2755
Date: 1 August 2018	
To: Building Company 254 Burshag Road Festler NSW 2755	
Description of supply	Total
Window frames	\$825
TOTAL PRICE INCLUDING GST	\$825

A **Tax Invoice** must include the following:

- The words 'Tax invoice'
- Company name and details
- Company ABN (or if no ABN – a Statement by supplier)
- Details of purchase
- Total amount to be paid
- It must state if GST is charged

Are order confirmations, proforma invoices considered a tax invoice?

No, these are like quotes/estimate of charges and are negotiable to change.

If I have provided payment confirmation, do I need to provide tax invoice/receipt still?

Yes, a tax invoice is required to be able to claim back any GST paid from ATO (Australian Tax Office)

Why do I need payment confirmation for a reimbursement?

To prove that what is being claimed has actually been paid for

What can I use for proof of payment?

- a screenshot showing the payment from your bank account or
- EFTPOS receipt or
- Invoice showing as paid/nil balance

What if the invoice is in another language?

It is a requirement from ATO that any financial records must be in English or show evidence of translation.

Can I get an invoice paid that is from another country?

Yes, the following information is required:

- Country money being transferred to
- Description of what purchase is for, amount to be paid, what currency and invoice no
- Beneficiary account number/IBAN (*International Bank Account Number is an internationally recognised format which identifies the account number of a beneficiary*)
- Beneficiary account name
- Beneficiary address
- Bank SWIFT code/BIC (6 letters)
- Bank Branch details
- Branch identifier (*which may also be referred to as the National Clearing Code is a numeric code used to identify the recipient bank. The Branch Identifier is the recipient country's equivalent to Australia's 'BSB'. The code can be between 3 and 23 digits*)

****Payments made to other countries may incur a transaction fee which will be charged to the club.

Can I claim a reimbursement if the invoice is in a foreign currency?

Payment proof will need to be submitted along with evidence of conversion rate (using link below) for day payment was made.

<https://www.rba.gov.au/statistics/frequency/exchange-rates.html>

Can I claim a reimbursement for myself if invoice is made out to another club member?

YES – if an explanation is provided as to why the person being reimbursed is different to the one invoice is made out to

Why can't we pay invoices from suppliers made out to Deakin University? Who should they be made out to?

DUSA is a separate financial entity to Deakin University and therefore cannot claim the GST on an invoice made out to another company.

Invoices need to be made out Deakin university Student Association (DUSA)

Why does invoice/receipt need to show ABN? What if ABN is incorrect? What if supplier has no ABN?

In order to claim any GST paid from ATO, a 'proper' tax invoice is required.

A "proper" tax invoice requires the supplier to provide their ABN.

When payment requests are submitted to DUSA finance department, the company ABN details will be verified; if the ABN provided is incorrect, DUSA finance will either contact the club submitting the request or the company directly asking for correct ABN.

If DUSA is paying a supplier with no ABN, a Statement By Supplier form from ATO will need to be submitted along with the invoice.

Why does invoice/receipt need to show GST?

Not every company is registered to charge GST and not every item sold is GSTable; therefore any GST charged needs to be clearly shown on tax invoices.

What if a company is not registered to charge GST and still does charge GST?

When payment requests are submitted to DUSA finance department, the company's GST status details will be verified; if GST has been charged incorrectly, DUSA finance will either contact the club submitting the request or the company directly asking for the invoice to be re-issued showing the correct details.

Can a reimbursement claim still be submitted if the receipt/invoice is older than 1 month?

YES but submitting payment requests within a timely manner, ensures that:

- ** students are not out of pocket for too long
- ** the club is keeping within budget
- **any issues can be resolved easier when done straight away

Why do you need to confirm bank details of new suppliers?

It is a practice of DUSA finance department to confirm the bank account details of new suppliers, suppliers not used in last 18 months or suppliers that have changed their bank account details.

Whilst bank account details usually do appear on invoices, there is always a fraud risk that the invoice has been altered before being received by our Finance Department.

What if company refuses to supply an invoice?

It is a legal requirement for businesses to provide proof of transaction to consumers for goods or services valued at \$75 (excluding GST) or more. Businesses are also required to provide a receipt for any transaction under \$75 within 7 days if the consumer asks for one.

What if claim doesn't match receipt?

If the claim is different than what invoice/receipt states, an explanation as to why amount is different will need to be provided

What happens if money available in club account is not enough to cover a payment?

Club Support Officers may deny approval of payment and will contact the club.

There is no invoice provided as club is making a donation?

Payment details and explanation from club as to why payment is being made will need to be provided. In some instances the business the donation is being made to, may provide an email or similar which supports the donation being made.

I have lost my receipt/invoice or it is unreadable, can I still be reimbursed?

In the first instance, the club will need to ask the business who issued the invoice/receipt for a copy or to re-issue it.

If this is not possible then reimbursement can still be made providing proof of payment is supplied and evidence that a request for invoice to be re-issued is also supplied.

No tax invoice = no GST can be claimed back from ATO

Can I still claim if only part of receipt is showing?

Yes, but the receipt must still show all information required for a tax invoice and proof of payment has been supplied.

Why does supplier need to show evidence of payment details?

This is to prevent any fraud; the bank details need to show on the official invoice from a supplier, or the supplier can provide their bank details via confirmation from a company email or provide a bank deposit slip.