



IPA INSTITUTE OF PUBLIC
ACCOUNTANTS

Direct your focus on CPE

Continuing Professional Education



GST & BAS

Presenter:	Brett Thornett MIPA
Dates:	Thursday 27 November 2014
Time:	1.00pm to 4.00pm
Venue:	Applied Education Level 1, 524 Hay Street, Perth
Fee:	Member \$199.00 (GST Free) Non-Member \$249.00 (GST Free)
Includes:	Course notes and afternoon tea. Lunch will be provided for those that attend the <i>Terminations</i> seminar in the morning.
CPE Hours:	3

Introduction & Overview

In order to allow for the correct preparation of the BAS, it is important that all staff involved have sufficient GST knowledge and experience. This GST & BAS training course (½ day) shows you how to identify taxable supplies, GST Free supplies and input taxed supplies. It also covers the obligations of registered entities for collection, correct record keeping and remittance of GST, as well as treatment of goods and services subject to special rules.

About the presenter

BRETT THORNETT CPA MIPA

Brett is a Director of Applied Education and a highly experienced instructor. Brett has also lectured in commercial law, accounting, finance and accounting data applications at TAFE. Prior to establishing Applied Education, Brett was National Training Manager for leading taxation software provider HandiSoft Software.

Topics

- What is GST?
- How the GST system works
- Registering for GST
- Taxable sales
- GST Free sales
- Input taxed sales
- Partly taxable sales (or mixed supplies)
- Issuing tax invoices
- Claiming GST credits
- Adjustments
- Correcting GST mistakes
- Record keeping
- FBT and the BAS
- PAYG Withholding
- PAYG Instalments
- Electronic Lodgement Guidelines
- Wine Equalisation Tax
- Luxury Car Tax
- Fuel Tax Credits

Learning Outcomes

The GST & BAS training course utilises learning materials that are packed full of high quality content, step-by-step instructions with visuals and plenty of practice exercises offering exceptional value to the participant.

Recommended for

Anyone involved in BAS preparation.

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Partnership beyond numbers

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Registration Details

Title IPA Member # Postnom. ☐ Non Member

First Name Surname

Second Attendee

Organisation

Postal Address ☐ Work ☐ Home

Suburb State Postcode

Phone # Fax #

Email Address

Dietary Requirements

Payment Details

This document will be a Tax Invoice for GST purposes when you make full payment. Please keep a copy for your records.

Amount Payable	IPA Member	Non Member	
	\$199.00	\$249.00	(GST Free)

***Regional Members** - All regional members located 200kms from Perth are entitled to a 25% discount on the registration fee.

Payment Method

Cheque ☐ Please find enclosed my cheque payable to 'Institute of Public Accountants' for. \$

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Cancellation Policy Cancellations must be advised in writing at least 6 working days prior to the activity date. An administrative fee of 10% to a minimum of \$27.50 (incl GST) will be incurred for cancellations. A refund will not be granted if a registrant fails to attend an activity or cancels within 5 working days prior to the activity. Course materials will be sent to registrants who cancel in the non-refund penalty period. Substitutions can be made at any time without penalty.