



Quick Member Info

GST

Does every P&C Association have to be registered for the GST?

No. Only P&C Associations with an annual turnover of \$150,000 or more must register for GST.

How do we work out our annual turnover for GST?

- Examine the income for the past 12 months, before any expenditure has been deducted
- Calculate projected annual turnover by estimating the likely income for the year ahead
- DO NOT include income from the "input-taxed" canteen or other fundraising activities
- DO NOT include donations
- DO NOT include voluntary contributions
- DO NOT include total income from activities for which you receive a commission, eg, art shows, expos
- Include income from all other sources such as membership fees, and any government operational grants for Out Of School Hours centres (OOSH) or other
- Review your projections regularly

Do P&C Association Canteens need to charge GST?

No. A P&C Association canteen can choose to treat all sales of food through the tuck shop as input taxed.

This means that the organisation does not charge GST on its sales, and does not claim GST credits for its purchases. As input taxed sales are not included when calculating the GST turnover for GST registration purposes, choosing to treat all sales of food as input taxed may mean that the organisation does not have to register for GST.

To take advantage of this provision the parent organisation should record in the minutes of their meeting that it intends to "input tax" supplies made through the canteen.

Would you like more information on GST and your P&C Association's tax obligations?

The Australian Government provides a wealth of important information on the Australian Taxation Office's website, click [here](#) for access.

If you require further information or clarification contact P&C Federation's Member Services Team mail@pandc.org.au or 1300 885 982