

## SOUTH AUSTRALIA



RevenueSA

### General

### Circular No. 205

## RevenueSA and the Goods and Services Tax (GST)

All taxes and legislative charges under legislation administered by RevenueSA are included in the determination for exempt taxes, fees and charges under division 81-5 of *A New Tax System (Goods and Services Tax) Act 1999* and will not attract GST.

The determination may be viewed on the Commonwealth Treasury website ([www.treasury.gov.au](http://www.treasury.gov.au); "what's new"; item for 29/06/00 'Determination: A New Tax System (Goods & Services Tax) (Exempt Taxes, Fees and Charges) Determination 2000 (no 2)'). Penalties, interest and fines also do not attract GST.

In most instances, rebates paid by RevenueSA will not attract GST in the hands of the recipient. However, in some circumstances, *ex-gratia* payments may be considered to relate to a supply and be subject to GST requirements. In these circumstances, procedures for GST compliance will be advised directly to applicants.

In general, services provided by RevenueSA are subject to GST. Where this office makes supplies which are taxable, tax invoices, which comply with regulations under the *A New Tax System (Goods and Services Tax) Act 1999*, will be provided.

The South Australian Department of Treasury & Finance (DTF) is registered for both an Australian Business Number (19 040 349 865) and the Goods and Services Tax. RevenueSA is a division of DTF and is included in their registration. There is no withholding requirement under the *A New Tax System (PAYG) Act 1999*, with respect to the payment of taxes and legislative charges administered by RevenueSA.

### FURTHER INFORMATION

#### Location

RevenueSA  
State Administration Centre  
200 Victoria Square East  
ADELAIDE SA 5000

#### Telephone

(08) 8226 3750

#### Website

<http://www.treasury.sa.gov.au/revenuesa>

#### Postal

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RevenueSA  
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ADELAIDE SA 5001

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COMMISSIONER OF STATE TAXATION

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