

Program Curriculum

# GST Basics Program 2025




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Get a solid understanding of GST as we cover key concepts, registration requirements, types of supplies and acquisitions, common issues when dealing with certain transactions, and more!



This 5-part live interactive series features examples our expert instructor has drawn from real practice and experience, equipping accountants with the foundations of GST and an awareness of more complex issues they may encounter.

Sessions run every Thursday from **21 August** to **18 September 2025, 12:30 to 2 PM AEST**.

Unit	GST Administration		
Date	 Thu 21 August	Instructor	Rachel O'Donnell
What's covered	<ul style="list-style-type: none"> <li>• Background on introduction of GST</li> <li>• Registering for GST               <ul style="list-style-type: none"> <li>◦ Entity</li> <li>◦ Turnover</li> <li>◦ Enterprise</li> <li>◦ Indirect tax zone</li> <li>◦ What is an ABN</li> <li>◦ Registration process</li> <li>◦ Cancellation process</li> </ul> </li> <li>• BAS lodgement               <ul style="list-style-type: none"> <li>◦ Cash vs accruals methods for accounting for GST</li> </ul> </li> </ul>		

	<ul style="list-style-type: none"> <li>◦ Tax periods &amp; Due dates</li> <li>◦ Tax invoices &amp; requirements</li> <li>◦ Remission of interest/penalties</li> </ul>
Resources included	<ul style="list-style-type: none"> <li>• Presentation slides</li> </ul>

Unit	 <b>Supplies &amp; Imports</b>		
Date	 Thu 28 August	Instructor	Rachel O'Donnell
What's covered	<ul style="list-style-type: none"> <li>• Taxable supplies               <ul style="list-style-type: none"> <li>◦ Supply</li> <li>◦ Consideration</li> </ul> </li> <li>• Imports &amp; Deferred GST</li> <li>• Non-taxable supplies               <ul style="list-style-type: none"> <li>◦ GST-free</li> <li>◦ Input-taxed</li> </ul> </li> <li>• Mixed supplies</li> </ul>		
Resources included	<ul style="list-style-type: none"> <li>• Presentation slides</li> </ul>		

Unit	 <b>Acquisitions &amp; Input Tax Credits</b>		
Date	 Thu 4 September	Instructor	Rachel O'Donnell
What's covered	<ul style="list-style-type: none"> <li>• Acquisitions &amp; Claiming ITCs</li> <li>• Creditable purpose &amp; Apportionment</li> <li>• Preparing a BAS - case study with docs               <ul style="list-style-type: none"> <li>◦ Recap of BAS lodgement</li> </ul> </li> </ul>		
Resources included	<ul style="list-style-type: none"> <li>• Presentation slides</li> <li>• BAS form</li> </ul>		

Unit	👉 Common GST Problem Areas - Pt 1		
Date	📅 Thu 11 September	Instructor	Rachel O'Donnell
What's covered	<ul style="list-style-type: none"> <li>• Partnerships</li> <li>• Joint ventures</li> <li>• Property               <ul style="list-style-type: none"> <li>◦ Residential premises &amp; Rent</li> <li>◦ Property sales</li> </ul> </li> <li>• Going concern - Sale of business</li> </ul>		
Resources included	<ul style="list-style-type: none"> <li>• Presentation slides</li> </ul>		

Unit	👉 Common GST Problem Areas - Pt 2		
Date	📅 Thu 18 September	Instructor	Rachel O'Donnell
What's covered	<ul style="list-style-type: none"> <li>• Financial supplies</li> <li>• Apportionment &amp; Adjustments               <ul style="list-style-type: none"> <li>◦ Cancelling registrations</li> <li>◦ Div 129</li> <li>◦ Div 135</li> </ul> </li> </ul>		
Resources included	<ul style="list-style-type: none"> <li>• Presentation slides</li> </ul>		