GST Information

The following information is provided to assist organisations understanding GST:

Under the Federal Legislation relating to Goods and Services Tax (GST), financial assistance received by an organisation maybe subject to GST.

Organisations that have an Australian Business Number (ABN) and are registered for GST - will be liable to pay GST to the Australian Taxation Office (ATO) on any financial assistance received from the Shire of Broome. In this case, the Shire will provide an additional 10% for the GST. For example, if an organisation applies for financial assistance of $1,000 and it is approved by Council, they will receive $1,100.

Organisations will be asked to provide a Tax Invoice to the Shire of Broome and the Shire will then claim the GST component back from the ATO as an input tax credit.

Organisations that have an Australian Business Number (ABN) and are NOT registered for GST – will not be liable to pay GST to the Australian Taxation Office (ATO), on any financial assistance received from the Shire of Broome. In this case the Council will NOT provide an additional 10% for GST to the funded amount.

Organisations that do NOT have an Australian Business Number (ABN) and are NOT registered for GST – will not be liable to pay GST on any financial assistance received for the Shire of Broome, if they can provide proof of that their organisation is not required to have an ABN (please complete the “Statement by a Supplier” form which is available from the Australian Taxation Office). If this is not provided, the organisation may have 48.5% of their financial assistance payment withheld by the Shire of Broome, which is then payable to the ATO.