

# Planning for GST Implementation

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# Where to Start?



# Map all Business Flows

Flow-chart all:

sales  
purchases  
inter-company transactions

Identify establishment/nature of all:

suppliers  
purchasers

GST “categorise” all:

goods and services

# Affects all Parts of a Business

Identify all departments within your organisation that may be affected ...

for example .....



# Finance

Accounting for GST  
Processing AP invoices  
GL VAT Accounts  
GST Reports  
Record Keeping  
Resources & Training



# Legal

Contracts – old and new

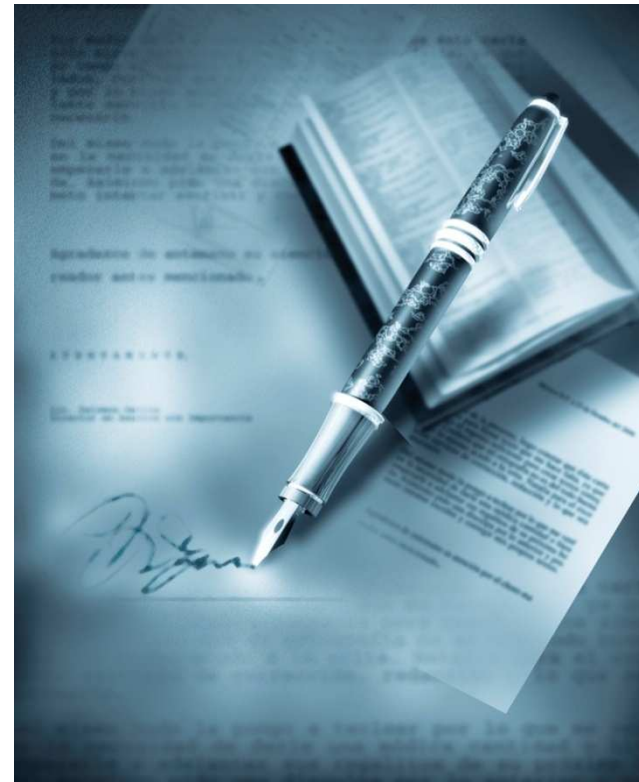
GST exclusive?

Transitional Rules

Impact on Pricing

Analysis of activities

Impact of prior rulings



# IT and Systems

ERP Systems

GST Codes

Decision Tables/Tax Engine

Invoice Format & Reports

Timeframe

Funding



# HR

Employee Deductions

T&L Processes

Relocation

Ex-Pat Expenses

Benefits (Cars etc)

Secondments





# Tax Department

Responsibilities?  
Policy vs Compliance  
Best Practices  
Information Sharing  
Specify GST Reports  
Resources & Training



# Sales & Sourcing

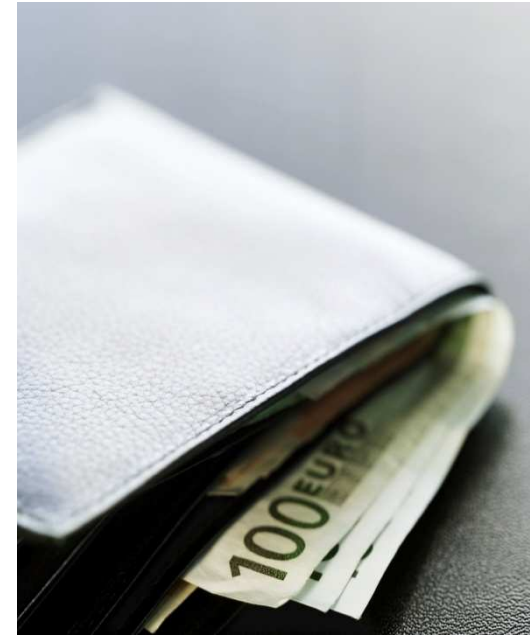
Impact on Current Structures

Customer Certifications

Domestic vs Cross-Border

Hidden GST Costs?

Impact of Abolished/New Levies



# Logistics & Warehousing

Impact of Abolished Levies?

Current structures still needed?

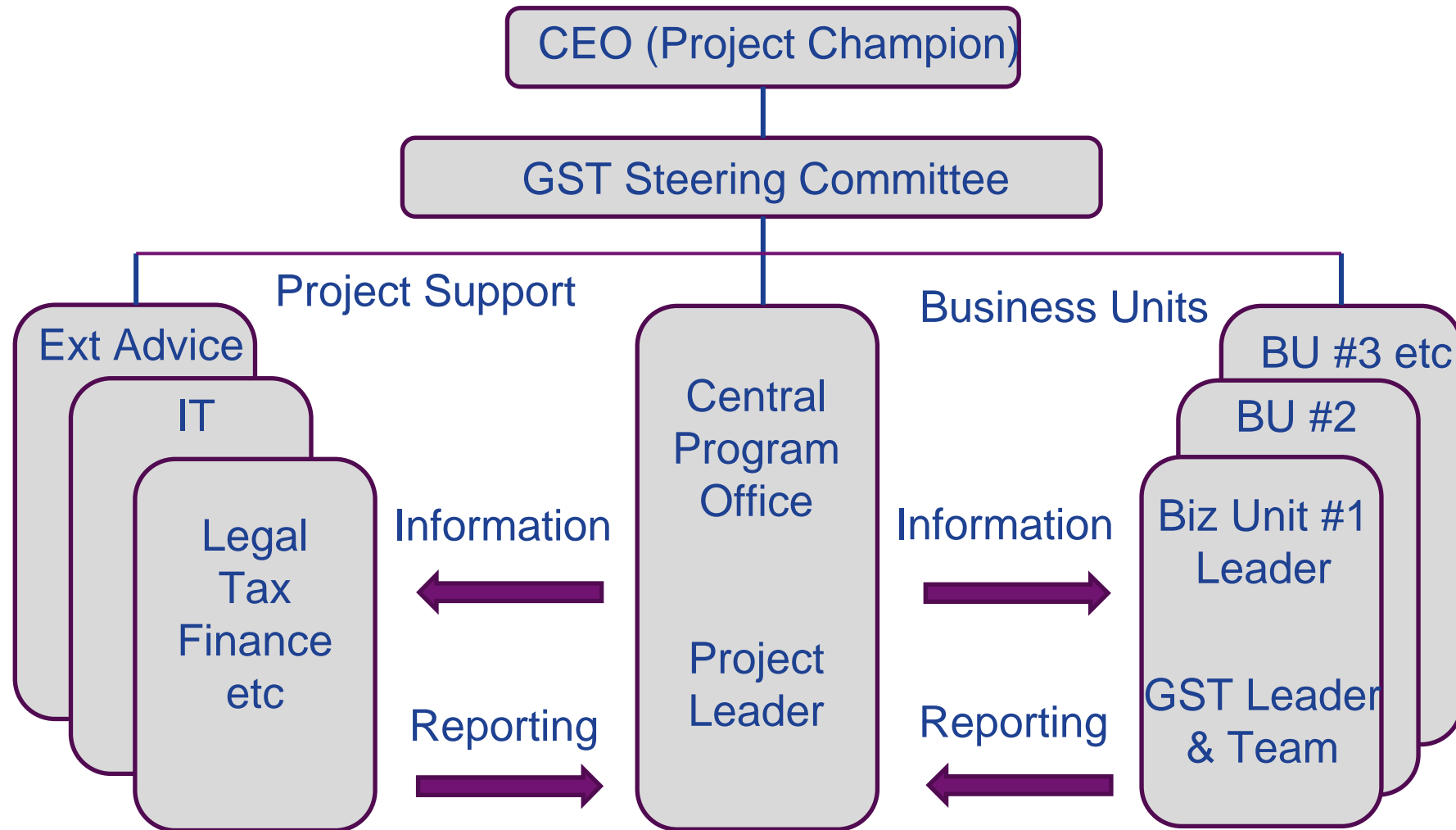
Local vs Inter-State?



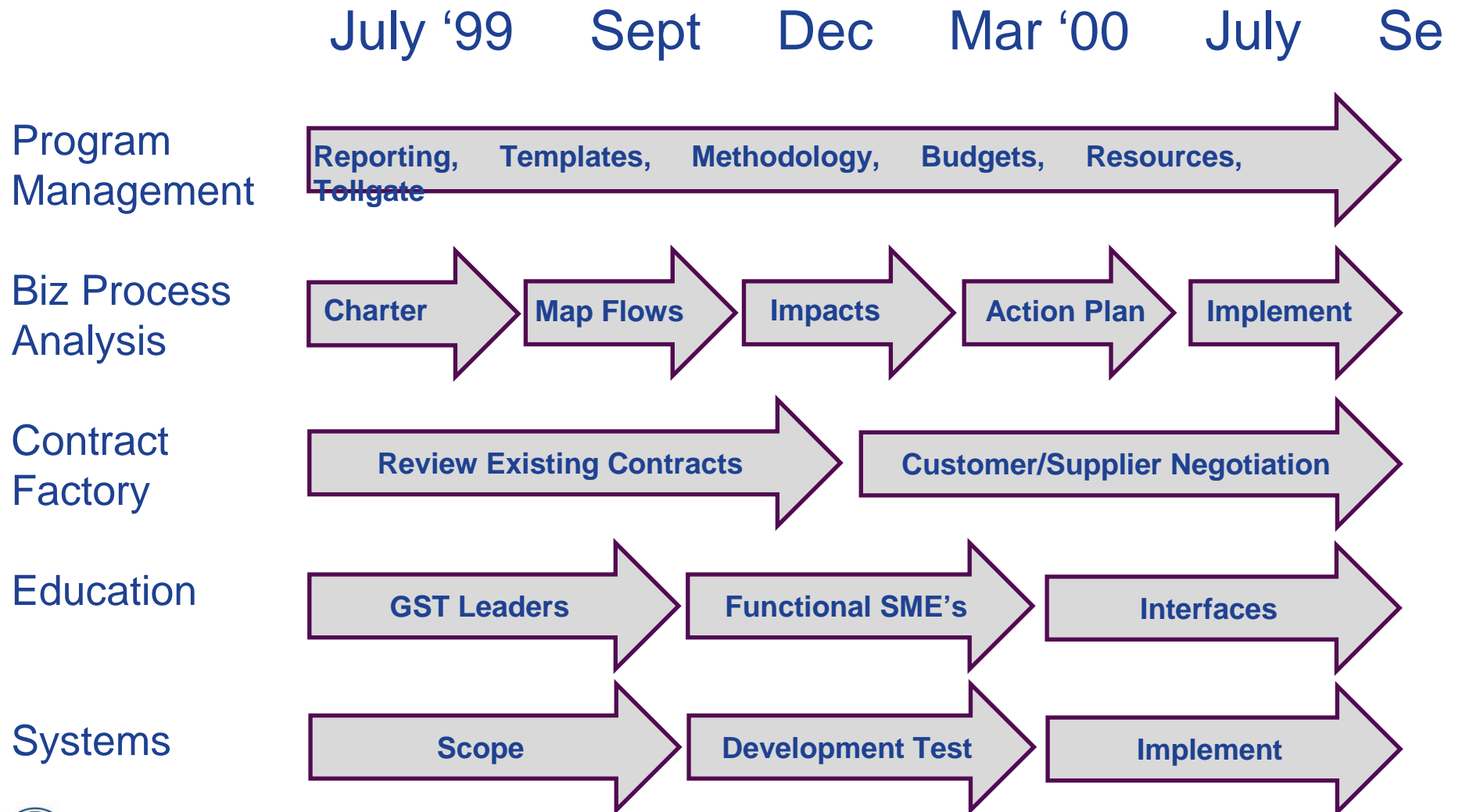
# How to Pull it all Together?



# Australian GST Program



# Australia Timeline



# Control

Action Item list

GST Business Rules Manual

Post Implementation Review

On-going Training/Information

Measure GST Under Management



# How can Government Help?

- Draft law available for business comments in good time
- Extensive Revenue staff training
- Wide (on-line) publicity of GST rules in different State languages (as well as English)
- Relaxed penal provisions in 2 years post implementation
- Binding ruling procedures





