



GST treatment of general charitable transactions

Item Description	GST	Input taxed			GST Free			No - supply (not included in the BAS)
		Residential Rent	Fundraising Activities	Financial Transactions	Religious services	Non-commercial 50% of GST inc market value	Non-commercial 75% of cost to acquire	

Revenue items

Donations, tithes and offerings								✓
Interest				✓				
Fete			✓					
Chocolate drive			✓					
Sponsorship income	✓							
Commercial sales/services	✓							
Non-commercial sales/services						✓	✓	
Membership fees	✓							
Residential accommodation		✓						
Commercial accommodation	✓							
Wedding service fee					✓			
Evangelical courses					✓			

Expense items

Interest expenses				✓				
Residential accommodation expenses		✓						
Commercial accommodation	✓							
Gifts / Donations to others								✓
Fete			✓					
Chocolate drive			✓					

Please see the Church Finance Guide for definitions of the above terms. See Church GST Handbook / Definitions for some or use the search function.