

Graduate Education Programme 2007



*Leading the
Property Profession*

DATE:

Friday 2nd March 2007

VENUE:

Technology Park
Function Centre
Seminar Room 1
2 Brodie Hall Drive
Bentley

TIME:

Registration:
1.30pm for a 2.00pm
start. Seminar will
conclude at 5.00 P.M.

PRESENTER

Ian Sanderson LFAPI

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Workshop One

Introduction to the Application of GST to Real Estate

This course is an introduction to the application of GST to real estate—and is designed for Graduates. (Experienced practitioners would be familiar with most aspects of the seminar.) A workbook will be provided.

Topics covered will include:

- *The definition of GST and its similarity with VAT*
- *The definition of the 3 types of supplies under the Act, and what are the main requirements for a taxable supply.*
- *An outline of the 4 main ways in which GST can be adopted for real estate*
- *What is the margin scheme?*
- *What is the net amount of GST paid in a transaction?*
- *What is a going concern?*
- *What was the most likely method adopted by a seller of real estate to calculate their GST?*

Your GST knowledge will be tested by completion of some typical examples of GST calculations.

A comprehensive manual will be provided, but registrants must bring a basic calculator.

3 CPD POINTS

www.propertyinstitute-wa.com

Graduate Education Programme—Workshop One

Introduction to the Application of GST to Real Estate

A U S T R A L I A N P R O P E R T Y I N S T I T U T E — W A D I V I S I O N

REGISTRATION FORM

This document will be a Tax Invoice/Receipt for GST when you make payment (issuing of a separate invoice/receipt will incur a \$15 administration fee). No refunds will be given although a substitute delegate may be nominated. All prices are GST inclusive—ABN 49 007 505 866

API Member \$44

Non-Member \$144

TITLE: MR/MRS/MS/MISS

SURNAME.....GIVEN NAME.....PREFERRED NAME.....

ORGANISATION.....EMAIL.....

SPECIAL REQUIREMENTS (DIETARY REQUIREMENTS, ACCESSIBILITY REQUIREMENTS ETC.)

(Registrations close 26th February 2007 — workshop limited to 40 registrations)

Send Registrations to:

API (WA Division), PO Box 502, SOUTH PERTH WA 6951 or fax to (08) 9474 1157 or email memb@propertyinstitute-wa.com

Payment:

Cheque enclosed for \$..... (Please make cheques payable to the Australian Property Institute)

I authorise the API to charge my: Bankcard / Mastercard / Visa (sorry, we do not accept Amex or Diners Club)

Cardholder's Account NumberExpiry Date...../.....

Amount \$..... Signature

Please confirm my registration (Registrations are only confirmed by email)

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