

# Graduate Education Programme 2007



*Australian Property Institute*

*Leading the  
Property Profession*

**DATE:**

Friday 26th October  
2007

**VENUE:**

API Boardroom  
27 Charles St  
SOUTH PERTH

**TIME:**

Registration:  
1.45pm for a 2.00pm  
start. Seminar will  
conclude at 5.00 P.M.

**PRESENTER**

Ian Sanderson LFAPI

AUSTRALIAN PROPERTY  
INSTITUTE—WA DIVISION

27 Charles Street  
SOUTH PERTH WA 6151

Phone: (08) 9474 2784

Fax: (08) 9474 1157

Email: [memb@propertyinstitute-  
wa.com](mailto:memb@propertyinstitute-wa.com)

## Workshop Eight

# 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.***

**REGISTER NOW.....**

**ONLY 10 PLACES AVAILABLE**

**3 CPD POINTS**

**[www.propertyinstitute-wa.com](http://www.propertyinstitute-wa.com)**

# Graduate Education Programme—Workshop Eight

## 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 23rd October 2007 — workshop limited to 10 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](mailto:memb@propertyinstitute-wa.com)

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**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 Number .....Expiry Date...../.....

Amount \$.....    Signature .....

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

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