

**Test Scenario**  
**Mixed Supplies (Calculation Sheet Method)**  
**Current as at ~~17 March~~14 April 2003**

**1. Qualification**

This is the test for the GST sub-category of *mixed supplies*. This test covers business transactions that are a mix of taxable, GST free and input taxed supplies.

**2. Compliance requirement**

Transactions as detailed in this document are to be input into the software package in a manner that allows the amounts for each of the labels on the Business Activity Statement identified in this document to be identified, substantiated and matched to the G label results in this document. The calculation sheet itself does not need to be lodged to the ATO but must be kept for record keeping purposes

**3. Overview/expansion of qualification**

Supplies and acquisitions may be a combination of taxable, GST free or input taxed. ~~Each amount in the software module needs to have an appropriate identifier to enable accurate completion of the Business Activity Statement.~~

The transactions in this scenario are not designed to cover 100% of business activities. It is estimated that, in general, this scenario covers 50% of common transactions.

There are two parts to the transactions, covering two tax periods. This is to allow for the testing of adjustments where there has been a change in the extent of creditable purpose. Period 1 is not the first tax period.

Note: purchase of a motor vehicle is not covered in this transaction.

**4. Instructions**

The transactions provided should be input through the software, in two different tax periods as indicated, to ensure the amounts produced for the Business Activity Statement are the same as those indicated in this document. All transactions listed in this scenario are taken to have occurred wholly within a single tax period.

**5. Tax Sub Category**

GST – mixed supplies

**6. Scenario**

Partnership business, operating a grocery and take away store. The business has point of sale equipment allowing for the identification of GST free and taxable supplies. The business rents out a residential flat upstairs for domestic accommodation.

**PERIOD 1**

	Description of transaction	GST treatment	Price (inclusive of GST)	GST amount
<b>Supplies</b>				
S1	Stock sales - taxable	Taxable	9900.00	900.00
S2	Stock sales – GST free	GST free	3000.00	
S3	Rent - residential	Input taxed	350.00	
S4	Sale of computer – taxable	Taxable	500.00	45.45
S5	Hire of steam cleaner – taxable	Taxable	110.00	10.00
S6	Hire deposit retained – taxable	Taxable	50.00	4.54
S7	Hamper – GST free component	GST free	50.00	
S8	Hamper – taxable component	Taxable	220.00	20.00
S9	Bank loan	Not in GST sheet of BAS	2000.00	
<b>Acquisitions</b>				
P1	Stock – GST free	B	20.00	
P2	Freezer – capital, taxable	D	3300.00	300.00
P3	Drawings	G	500.00	
P5	Wages	H	700.00	
P6	Computer purchase	D	3000.00	272.72
P7	Private use component of computer estimated 20% (\$600)	Recorded at time of acquisition	600.00	
P8	Steam cleaner - capital, taxable	D	1100.00	100.00
P9	Private use component of steam cleaner estimated 10% (\$110)	Recorded at time of acquisition	110.00	
P10	Painting of premises – residence	C	1100.00	100.00
P11	Painting of premises – shop	A	3300.00	300.00
<b>Adjustments</b>				
A1	Removal of stock for personal use – purchase stops being creditable (stock purchased in period preceding Period 1)	Adjustment - increasing	110.00	10.00

**KEY – GST Treatment**

A	Non-capital acquisition – taxable	B	Non-capital acquisition – no GST in price
C	Non-capital acquisition – input taxed	D	Capital acquisition – taxable
E	Capital acquisition – no GST in price	F	Capital acquisition – input taxed
G	Drawings/loan account	H	Wages

**BAS Labels**

PERIOD 1

<b>BAS Label</b>	<b>Amount</b>	<b>Transactions included</b>
G1	14180	S1+S2+S3+S4+S5+S6+S7+S8
G2	0	
G3	3050	S2+S7
G4	350	S3
G5	3400	G2+G3+G4
G6	10780	G1-G5
G7	110	A1
G8	10890	G6+G7
<b>G9</b>	<b>990</b>	G8/11
G10	7400	P2+P6+P8
G11	4420	P1+P10+P11
G12	11820	G10+G11
G13	1100	P10
G14	20	P1
G15	710	P7+P9
G16	1830	G13+G14+G15
G17	9990	G12-G16
G18	0	
G19	9990	G17+G18
<b>G20</b>	<b>908</b>	G19/11

**PERIOD 2**

	Description of transaction	GST Treatment	Price (inclusive of GST)	GST (taxable supply/ acqn)
<b>Supplies</b>				
S10	Stock sales – taxable	Taxable	9900.00	900.00
S11	Stock sales – GST free	GST free	3000.00	
S12	Rent - residential	Input taxed	350.00	
S13	Hire of steam cleaner	Taxable	220.00	20.00
S14	Donations	Not on BAS	200.00	
<b>Acquisitions</b>				
P12	Stock – GST free	B	50.00	
P13	Stock – taxable	A	500.00	45.45
P14	Wages	H	700.00	
P15	Mortgage interest	B	500.00	
P16	Council rates	B	250.00	
<b>Adjustments</b>				
Change in private use estimated in Period 1				
A2	Steam cleaner private use reduced from 10% to 5% (decreasing adjustment 110 reduced to 55)	Adjustment – decreasing	55.00	5.00
A3	Computer private use increased from 20% to 30% (increasing adjustment 600 to 900)	Adjustment - increasing	300.00	27.27

**KEY – GST Treatment**

A	Non-capital acquisition – taxable	B	Non-capital acquisition – no GST in price
C	Non-capital acquisition – input taxed	D	Capital acquisition – taxable
E	Capital acquisition – no GST in price	F	Capital acquisition – input taxed
G	Drawings/loan account	H	Wages

**BAS Labels****PERIOD 2**

<b>BAS Label</b>	<b>Amount</b>	<b>Transactions included</b>
G1	13470	S10+S11+S12+S13
G2	0	
G3	3000	S11
G4	350	S12
G5	3350	G2+G3+G4
G6	10120	G1-G5
G7	245	A2+A3
G8	10365	G6+G7
<b>G9</b>	<b>942</b>	G8/11
G10	0	
G11	1300	P12+P13+P15+P16
G12	1300	G10+G11
G13	0	
G14	800	P12+P15+P16
G15	0	
G16	800	G13+G14+G15
G17	500	G12-G16
G18	0	
G19	500	G17+G18
<b>G20</b>	<b>45</b>	G19/11