

Australia GST

Last Updated: October 1, 2023

What is GST?

GST is the abbreviation of Goods and Services Tax. GST is in general due when goods and/or services are sold. It applies to most goods and services that are bought and sold for use or consumption in Australia. It is a consumption tax because it is ultimately borne by the final consumer.

Who must pay GST?

If you are an education partner, you should provide your Australian Business Number (“ABN”) to Seesaw Learning (see ‘How do I enter my ABN ID?’ below for details on how to do this) and provide a declaration that you are registered for GST. If the ABN is valid and indicates you are registered for GST based on the [Australian Business Register](#), then no GST will be charged on the supplies made to you by Seesaw Learning Inc. (“Seesaw”). If you do not have an ABN or are not registered for GST, then GST will be charged on the supplies made to you by Seesaw Learning.

If you have provided your ABN, you may be required to self-account for Australian GST under the “reverse charge rule”. This should apply where the customer would not otherwise be entitled to claim a full input tax credit (had GST been charged on the supply). In these circumstances, the customer reports Australian GST in its GST return and will need to assess its entitlement to claim any portion of the GST as an input tax credit.

Will Seesaw charge GST on its supplies?

Seesaw is registered for GST in Australia.

Seesaw is established outside of Australia. After careful consultation with our tax advisors, we have been advised that our offerings of subscription services (Seesaw for Schools and Seesaw Plus) should be subject to GST in accordance with Australian tax legislation. The rationale for this conclusion is that these services are considered to be electronically supplied services ('ESS') and as such have an Australian place of supply, whether they are made to business customers ('B2B') or private consumers ('B2C') in Australia.

What is an ABN?

An ABN, or Australian Business Number, is a unique 11-digit number that identifies a customer who conducts business in Australia. When Seesaw Learning collects the ABN and a declaration from the customer that it is registered for GST, the Australian Taxation Office (ATO) will usually consider the sale as a B2B supply and, therefore, the supplier (Seesaw Learning) is not required to charge GST on its invoice. Seesaw Learning will use available resources to verify the ABN provided. However, if the information provided is found to be incorrect, Seesaw Learning reserves the right to charge and collect an additional amount in respect of GST related to the transactions.

Does Seesaw have an ABN?

Seesaw has a simplified GST registration as it is a non-resident entity business supplying ESS to customers in Australia. As such, Seesaw has an ATO Reference Number (ARN) and will only collect GST on supplies to education partners that are not registered for GST.

What exemptions are available and how does a customer notify Seesaw?

Customers who provide a valid ABN and confirm that they are GST registered will not be charged GST by Seesaw. Such customers may then be required to self-account for GST via the reverse charge mechanism.

How do I enter my ABN?

There is space provided on the order form to submit your ABN registration number and declare you are registered for GST. You can also provide it to your customer success

manager or submit your ABN registration information to ar@seesaw.me referencing your Seesaw Quote number.

If submitting a PO, please include the ABN registration number on the PO.

What happens if I have an ABN, but are not registered for GST?

If an education partner is unable to both provide a valid ABN and declare it is registered for GST, Seesaw will charge and collect GST on its supplies.

How is Seesaw determining which customers GST applies to?

If you have not provided a valid ABN nor declared that you are registered for GST, Seesaw will apply GST where the 'Sold to' location is in Australia. This information is subject to cross-referencing against other data to verify that the 'Sold to' country is accurate.

Is there a minimum purchase threshold before GST is applied?

No, GST applies to all sales of Seesaw's services where a valid ABN and declaration as mentioned above is not provided by the customer.

Are there any other GST exemptions that apply in Australia?

Exemptions are uncommon. If you believe that an exemption may apply to you, please provide details and evidence of this exemption to Seesaw at ar@seesaw.me.

Are there any GST obligations for me as a customer?

If you have provided a valid ABN and declaration as mentioned above, no GST will be charged to you. However, you may have a requirement to report the purchase of services through your GST return via the reverse charge mechanism.

What if I have an ABN and forget to provide an ABN

If entered before the next invoice along with the declaration above-mentioned, Seesaw will not charge GST on the next invoice or future invoices issued to you. If no ABN is entered at the time the next invoice is issued or the declaration is not made available, GST will be charged until both requirements are met.

If a valid ABN is entered and GST has previously been charged on the invoices issued to you, then upon request by you, Seesaw may refund for any GST included on invoices issued in the thirty days prior to a valid ABN being provided. However, GST will not be refunded on any invoices issued outside of this thirty-day period.

If I have entered my ABN will Seesaw issue me an invoice?

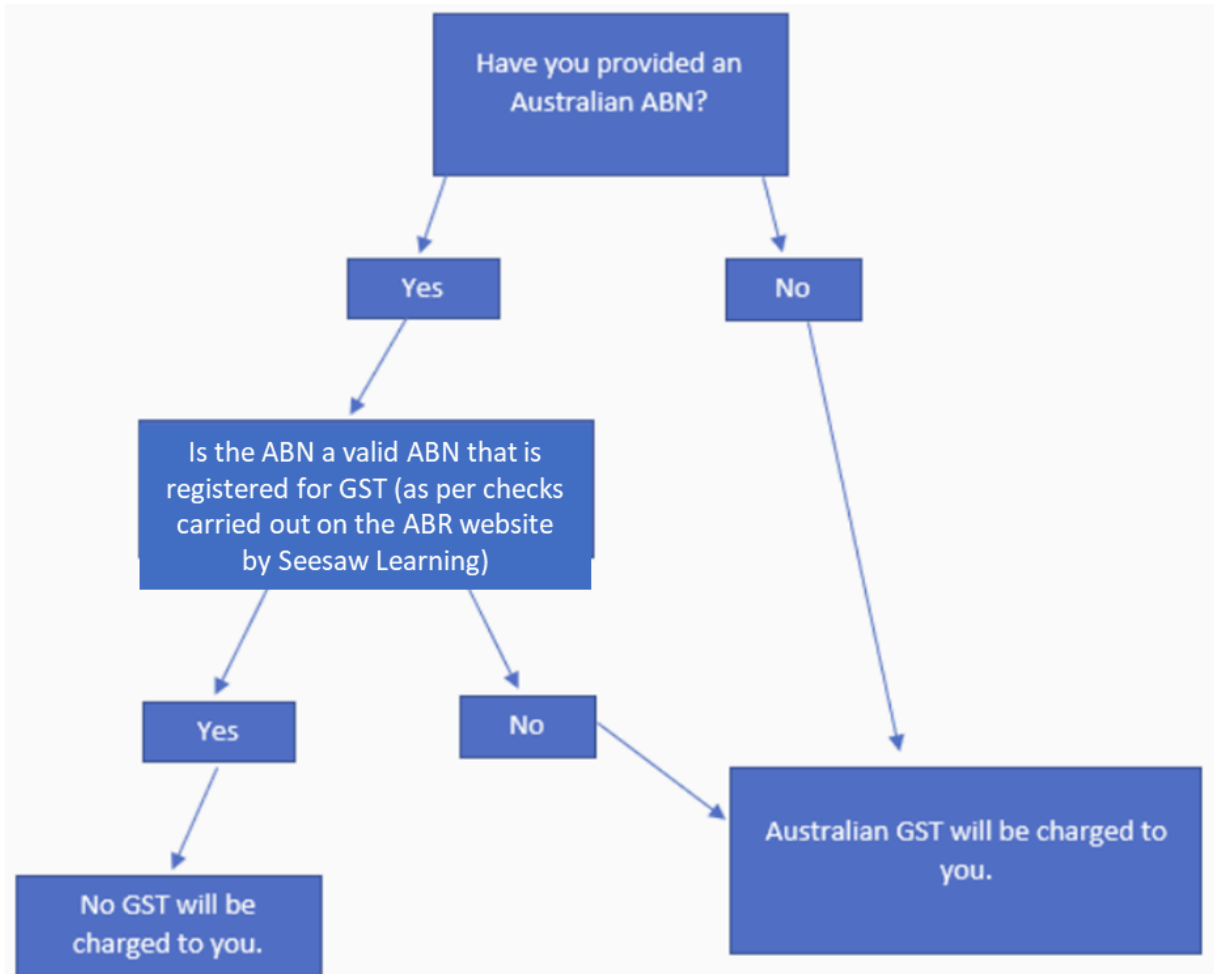
Yes, Seesaw will issue an invoice for all supplies made to schools and school organizations.

On the invoice you receive from Seesaw if you have entered your ABN in your Seesaw account your invoice will show your ABN, business name as well as other details specific to the supplies Seesaw makes to you.

If I do not have an ABN or are not registered for GST will I get an invoice?

If you do not provide an ABN and declare you are registered for GST, then GST will be charged on the supplies made to you by Seesaw. This GST will be shown on the invoice issued to you by Seesaw.

Decision tree – will I be charged GST?



Disclaimer

Every customer is unique and so are their specific tax circumstances. The above stated information should not be considered as tax advice, but as a general overview of relevant tax rules. Seesaw cannot provide you with tax advice for your individual situation, and therefore we strongly recommend speaking with a professional tax advisor for tailored advice.