Collection of Student Levies
Northern Region School Sport

Students selected to participate in a State Championship sporting event will incur a levy for expenses which is payable into their school.

The following process for the collection of Northern School Sport representative levies applies:

1. Schools will be notified of students selected in regional teams and advised of student levies payable, via a Student Levy Advice to Schools form from the team manager (see example below).

<table>
<thead>
<tr>
<th>STUDENT LEVY ADVICE TO SCHOOLS</th>
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<tbody>
<tr>
<td>Student Name</td>
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2. Students are to make their payments directly into their school. They will need a receipt as proof of payment when collecting their uniforms.

3. Student’s school is to raise an accounts receivable invoice on the student for the amount received and receipt payment against this invoice.

   NB When raising the Tax Invoice for the student, the photo, lunch levy and uniform (which are GST inclusive) should be entered as a separate item from the GST FREE component of travel and administration. School remits GST to ATO on Business Activity Statement.
4. Please note the receipt number and payment date and return the form to the team manager. If no payment is received by the due date, please contact the team manager as these students may forfeit their place in the team.

5. Northern Region School Sport Board will forward a Tax Invoice to the school for:
   - Travel and administration + GST
   - Uniform, photo and lunch levy (GST inclusive) as student has already paid GST on these items.

   Note: This Invoice will be for more than that collected – the 10% GST has been added to the travel and administration component. The school claims this back as an Input Tax Credit from the ATO.

6. School to forward payment to Northern Region School Sport within seven (7) days of the date of the invoice. If the school has negotiated a contract with the student for payment by instalments it is requested the full amount is still paid on receipt of the invoice.

7. If a school enters into an agreement with a student to pay off their levy over a period of time, the full amount of the levy is to be paid to NRSS upon receipt of the invoice.

The following link provides guidance concerning the GST treatment of representative school sport as administered through the Queensland School Sports Council, the Regional School Sports Boards, Sports Districts and Sports Specific Committees, host schools, and member schools for individual students.

If you have any questions, please contact the Corporate Tax Unit.

Telephone: 1300 656 380
Facsimile: (07) 3225 2111
Email: TaxHelp.FINANCE@det.qld.gov.au
