Customer Deposits – GST Implications

Overview

This document has been compiled to explain in detail the options available to an Automation user when processing customer deposits. Our prime aim is to clarify the processing of the GST component for funds received prior to a job being completed or commenced.

Essentially there are 2 options, pay the GST on receipt of funds so the payment falls into the tax quarter when it was received. Alternatively place the client's account into credit and apply the payments when the job card is finalised and converted to a tax invoice, the GST will then be payable in the quarter the invoice was created.

It is our understanding both options are Australian Tax Office compliant when reporting GST on a cash or accrual basis. Below is the ATO ruling on the receipt and subsequent GST payment for deposits received, this advise is current as of April 2023, however we suggest you check the ruling with your tax advisor or directly with the ATO.

ATO Policy

GST is **not** payable when a deposit that is subject to forfeiture is received. It only becomes payable when a client pays for the goods or services or the deposit is forfeited. In other words, you don't charge GST when the deposit is paid, but rather when the client pays for the goods or services.

You only pay GST on the deposit itself if it is forfeited, meaning you would pay 10% of the deposit to the ATO in the period it is forfeited.

This document will explain in detail how to process payments for both scenarios

Option 1.

GST Payable In The Receipt Period

Introduction: This scenario requires you to create a charge invoice for the deposit using a catalogue line-item titled **deposits received**. The item has no cost and we suggest no fixed retail as the values received will vary, place the item on the charge invoice edit the value to be what is received, close the transaction so it becomes a tax invoice, then apply the monies paid.

Creating A Deposit Item: Go to your parts listing, select new from the bottom of the list and create a catalogue item as per the screenshot below:

Select a Category		×	Part Form
Category	Grouping	Markup ^	Part Deposite Received Part No. DEPP
Fuel Caps	Parts		Part joeposis Received
Fuels	Parts		Details Purchasing Sales Adjustments Allocations Comments
Gasket	Parts		
General Accounts	Parts		Type Catalog Recalc quantity first Inactive
Deposit Core Charges Deposits	Parts Parts		Category General Accounts - Deposits Cost (Inc. Tax) \$0.00
Environmental Fees	Parts		Income Parts Price (Inc. Tax)
Opening Balances	Parts		COGS Cost Of Goods Sold Standard \$0.00
Workshop Supplies	Parts		Wholesale \$0.00
Globes	Parts	~	SKU Class Trade \$0.00
Search:	0 78 re	cords 🚺 🗌 Show inactive	Location Tax GST
Cancel	t New	Delete OK	Bar Code Included 🔽

As you can see, we have also created a sub category for general accounts titled **deposits** which is applied to the part form, save this item to your parts listing.

Applying To A Charge Invoice: Go to the invoice option at the top of screen and select charge invoice from the menu, select the client from the list and click on OK (F12).

nt	Select a Client											×
First Name A	Client/Company	Account No	Home Phone	Work Phone	Mobile	Mobile 2	Addr	Discount	Balance A/C		M	^
Dave 7	Beecroft [@]	7	(0427) 994559				150 Crystal		\$121.70	ľ		
1	Belmont Salvage	19		(08) 94594448			32 Austin		\$668.00			
Sean 1	Belmont	12	(08) 94514034				9 Fern Place		\$0.00			
4	Brent sullivan	42							\$831.65			
Doug 4	Burgess	4	(0419) 997763				15 Royal		\$0.00			
1	Cannington	15		(08) 94511477	0414371422		53 Unit 20 Cecil		\$0.00			
1	Corden Car	18		(08) 94932693			Lot 15 Victoria		\$0.00			
Sam 4	Dalton [@]	40			0423558476				-\$100.00			
C	Dennis Nash	C22		08 9451 3508	0414 371 422	0412951377	51 Symonds		\$122.30			
Megan 4	Doreen [@]	47							\$0.00			
Slerb 4	Glerb	48			0422269726				\$0.00		6	
Setherus 4	Gliberton [@]	44							\$0.00			
3	Hent	30							\$0.00			
Fred 2	Howard [@]	26	9874 9977	9656 9889	0413 587 456		123 Sunshine		\$0.00	b		
John 2	Jimp [@]	28							\$55.00			_
2	John	29							\$0.00			\sim
	Search:	0 47	7 records 🔄	Show in	nactive							
Edit				Booking	Vebicles	Bayment	Email	3			0	
2	John Search: Cancel	29 47 t New	7 records	Show ir	nactive Vehicles	Payment	Email	SMS	\$0.00			0

On the open charge invoice, enter the deposit received item by selecting the part button, searching for DEPR (Item) select so the deposits received item is in the parts / labour section, move to the end of the entry and enter the value of the deposit.

- Gene beals Doug Byrgs 13 Royd Street, Kennick WA 6107 Hone: (0150) 997753 - Description Type Der der Quantity Rate Total ([bx.) DEPR Deposit Received Catalog 1 \$353.64 \$353.564 \$35.65 (ST) Deposit Received Catalog 1 \$353.64 \$353.564 \$36.36 (ST) \$900.00 DEPR Deposit Received Catalog 1 \$353.64 \$353.564 \$36.36 (ST) \$900.00 Deposit Received Catalog 1 \$353.64 \$36.36 (ST) \$900.00 Field Field Summary Summary Summary Stale Stale \$35.36 \$35.36 Summary Summary Total (bx.) Total (bx.) Total (bx.) \$35.36 Summary Summary Total (bx.) \$35.36 \$35.36 \$35.36 Source: Source: Total (bx.) \$40.00 \$40.00	1	New Charge Invoice - Opened 12/4/23						×
Doog Bygess 13 Row/Street, Remick With 6107 Home: (0413) 997763 Parts & Labour Item Description CHARGE Charge Invalid DDR Deposit Received Catalog 1< \$363.64	- F	Client Details				[Work Performed	
15 Spryd Street, Kernidk, WA 6107 Home: (0416) 997763 Parts & Labor (1416) Charge Junkice Charge Junkice Charge Junkice Catalog 1 \$ \$903.644 \$ \$90.00 Parts & Labor Precise Junkice Catalog 1 \$ \$903.644 \$ \$90.00 Precise Junkice Catalog Catalog Sammary Sammary Total (bx) Sammary Total (bx) Sammary Total (bx) Precise Junkice Sammary Total (bx) Precise Junkice Sammary Precise Junkice Sammary Precise Junkice		Doug Burgess						
Hens: (043) 997/53 Parts & Labour Litem Description CHARGE Charge Invoke DEPR Deposit Received Catalog 1 1 \$363.64 \$363.64 \$36.56 DEPR Deposit Received Catalog 1 Add Secret 900.00 900.00 Secret Secret <td< td=""><th></th><td>15 Royal Street, Kenwick WA 6107</td><td></td><td></td><td></td><td></td><td></td><td>Add</td></td<>		15 Royal Street, Kenwick WA 6107						Add
Participation Type Order Quantity Rate Total (Bx.) Tax Amit Tax Code Total (Dx.) FP CHARGE Change 1 \$553.64 \$50.00 60.00 FP		Home: (0419) 997763						
Item Description Type Order Quantity Rate Tetal (Ex.) Tax Anti Tax Code Tetal (Dr.) (P) CHARGE Charge Deposit Received Catalog 1 \$353.54 \$350.364 \$350.364 \$360.00 Image: Code of the cod		Parts & Labour						
Charge Invoice Service 0 60.00 60.00 60.00 Fill (00)		Item Description	Type Ord	der Quantity Rate	Total (Ex.) Tax Amt Tax Code	Total (Inc.) FP		Fixed
UDW UDB/001 NRCHYED UDB/001 NRCHYED UDB/001 NRCHYED UDB/001 NRCHYED Notes Intersection Notes Service Bar Copy Paste Service Bar Copy Paste Piels On/off Labour Surrer: * Report		CHARGE Charge Invoice	Service	0 \$0.00	\$0.00 \$0.00 GST	\$0.00		width '
Summary Ides Summary Ides Summary Ides SkRP: Iden Orleck Iden SkRP: Iden Order #: Total (Bx.) Score: Iden Voter #: Total (Bx.) Score: Iden Voter #: Total (Bx.) Score: Iden Voter #: Score: Voter #:		DEPK	Catalog	1 \$303.04	\$30.30 (31	\$400.00		MICS
Summary								Check
Summary Service Bart Service Discunt Copy Paste Piles On/off Unice Tratal (Br.) Files On/off Unice Tratal (Br.) Files On/off Unice Tratal (Br.) Source: Tata (Br.) Files						C	Notes	
Add Fied □ Summary Skp? □ Tetal (bx.) 550.54 Scree Pert Scan Buy-In Renove Discourt Copy Paste Files On/off Labour Report								
Summary Summary Summary Service San Buy-In Remove Decount Copy Pate Files Onjoff Labour Report								Add
Service Bury-In Remove Discount Copy Paste Files On/off Labour Files Total (Dr.c.) 5400.00								
Summary SA(SP: Sam Bay-In Renove Discount Copy Paste Files On/off Labour Report								
Summary								Fixed
Summary SAGP: SAGP: Total (Ex.) 4303.64 Total (Ex.) 4303.64 Tax Total 438.35 Source: Tax Total 438.35 Source: Tax Total 438.35 Source: Tax Total (Dr.) 4400.00 Total (Dr.) 4400.00 T								width
Summary SA(SP: Sammary SA(SP: Tetal(Ex.) 553.64 Total (Ex.) 553.64 Total (Ex.								ALCO V
Summary Summary SASP: Item Value Total (Ex.) 550.54 Service Buy-in Remove Discount Copy Paste Files Onjoff Labour Report								Check
SASP: Item Value Service Bart Scan Buydin Remove Discount Copy Paste Files Copy Files F						۲	Summary	
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Image: Service Part Scan Buy-In Remove Discount Copy Paste Files Image: Service Part Scan Image: Serv							Order#:	tal (Ex.) \$363.64
Service Part Scan Buy-In Remove Discount Copy Paste Files On/off Labour Report		🔌 👔 🖕		h 📭 📾	6	/ 🔍 🔒 .		Rounding \$0.00
		Service Part Scan Buy-In	Remove Discount Cop	py Paste Files	On/o	ff Labour Report	To	tal (Inc.) \$400.00
	Ľ							
		0	2	10h - 12 -	🛋 📑 🧷 🗌			
Cancel Cancel History and Checklass Print Close Order Notes Email SMS MinAC Save OK		Cancel	Clent Vehicle	history Checklists Pri	int Close Order	Notes Email S	SMS MVAC Save	× I

In our example we have entered \$400.00, next you need to close the transaction and apply the payment. Select Close / Receive payment, the payment receipt form will automatically select the invoice and value, simply finalise with OK (F12)

🔞 New Charge	Invoice - O	pened 12/4/2											8
Client Detail	s										Work Pe	erformed	
Doug Burgess											Close Job	×	
15 Royal Stre	et, Kenwick 1	WA 6107									_		Add
Home: (0419)	997763										Charge to: Do	ug Burgess	
Parts & Labo											Closing Date: 12	/4/23	
Item		Description		Type	Order	Quantity	Rate	Total (Ex.)	Tax Amt Tax Code	Total (Inc.)	Job Wedness De		Eived
CHARGE		Charge Inv	roice	Service		0	\$0.00	\$0.00	\$0.00 GST	\$0.00	Job Update Re	eport	width
DEPR		Deposit Rec	ceived	Catalog		1	\$363.64	\$363.64	\$36.36 GST	\$400.00	Client Balance b	efore job: \$0.00	ARCD.
	🕲 Payme	ent Receipt Fo	orm								Job Retail: \$400 Client Balance a	0.00 Ifter job: \$400.00	Check
	C	Client Detail	ls			Payment Del	ails			_			
		Client Do	ua Rusaess			Amount		400.00	Date 12/4/22				Q
			lashala adaraa			Allount							Add
		Iv	include subacci	Junks		Media		•					
		Pay	ment Terms										
		Cur	tent Balance	\$0.00	- 1							Labour Allocation	
				10.00	_							20000 10000000	Fixed
		Una	allocated	190.00		Account	Undepo	sited Funds	***			Service Reminders	widen
						Record							AECD
										_		Make Payment	Check
	Payme	ent Allocatio	n										
	Date	lnv#	Client/	Company			Value	Paid	Balance Payment		Invoice		Value
		169	Burges	\$			\$400.00	\$400.00	\$0.00 \$400.00		Print	Email Include check lists	\$363.64
2.6												Hide fixed price parts	\$36.36
<i>3</i>													\$0.00
Service										R			\$400.00
]
		Allocated	\$400.00	Remainde	er \$C	1.00		Auto Ap	ply Hes	et			
		1		vi		1			. 1 .				
	3		2	21 L					🔶 🛛 🕥				
	Cancel		Pay	ments	Receipt	Email			OK	-			

GST Calculations Cash & Accrual: For both cash and accrual GST reporting the transaction has been recorded on the date the payment was actually processed. This is possible as we have created a **TAX INVOICE**, an open job card or open charge invoice is **NOT** a tax invoice it is classed as WIP (Work in progress) so both types of transaction have no posting to the GST payable account.

Tax liability reports (cash & accrual) prior to closing the charge invoice and receipting the \$400.00 payment – GST payable \$0.00

				notivos			
			AA Auton	hillin			
				Dility			
			12/04/2	2023			
			For the period 01/04/23 to	12/04/23. Ca	sh basis.		
Sales & Purchases							-
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$0.00	Total Purchases (Inc Tax)		\$0.00	Sales	\$0.00
Total Sales (Ex Tax)		\$0.00	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$0.00
			AA Auton	notives			
				ionity			
			12/04/2	2023			
			For the period 01/04/23 to	12/04/23. Accr	ual Basis.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$0.00	Total Purchases (Inc Tax)		\$0.00	Sales	\$0.00
Total Sales (Ex Tax)		\$0.00	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$0.00

Tax liability reports (cash & accrual) after closing the charge invoice and receipting the \$400.00 payment – GST payable \$36.36

			AA Autom	notives			
			Tax Lia	bility			
			12/04/2	023			
			For the period 01/04/23 to	12/04/23. Ca	sh basis.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$400.00	Total Purchases (Inc Tax)		\$0.00	Sales	\$38.38
Total Sales (Ex Tax)		\$363.64	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$36.36
			Tax Lia	ability			
			12/04/2	2023			
			For the period 01/04/23 to	12/04/23. Acc	rual Basis.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$400.00	Total Purchases (Inc Tax)		\$0.00	Sales	\$36.36
Total Sales (Ex Tax)		\$363.64	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$36.36

By applying this method when receiving deposits, you can report the GST component in the period the deposit was paid.

Applying The Deposit To A Closed Job: The final task in this sequence of events is to apply the deposit received to the final invoice. It is suggested that you request your customer keep and present the original deposit invoice when making payment, you can of course always check whether a deposit was received either from the client card / history / jobs or the deposits received part form.

🕲 Part Form				X
Part Deposit R	leceived		Part No. DEPR	
Details	Purchasir	g Sales	Adjustments Allocations	Comments
Mont	h to date	▼ From	1/4/23 To 12/4/23	
Date	Inv#	Client/Company	Quantity To	tal (Inc)
12/4/23	169	Burgess	(1)* (\$4	00.00)*

Part form record

8 (lient Form						
Clie	ent Burges	s		Private	Business	Parent	
	Contact Deta	ails	Profile	History	Tasks	Comments Refe	errals Drivers
SI	how: Jobs	- all	•		All dates	▼ From	To
	Date	Job#	Rego	Description		Value	Paid Balance E
1	12/4/23	169		Charge Invoice		\$400.00 \$4	\$0.00
1	16/10/02	53	6GG884	Drum Brake Service		\$189.82 \$1	\$0.00

Client form record.

Place the deposit received item onto the job card and place a – (negative) as a prefix to the value received this will deduct the deposit paid from the total value of the invoice and of course nullify the GST already paid. Close the invoice and receive payment for the balance.

🕲 Job #165	- Opened 25/3/23 - Booked 25/3/23								6	×
Client De	tails			Vehicle [)etails				Work Done	
Doug Bur	gess			Rego: 6G	G884 2000	Ford Falcon Au	I-II 4.0 00/01	Key Tag: 3214	×	
15 Royal	Street, Kenwick WA 6107			Odo: 775	98 Loyalty	16/10/02 Pc	pints: 139		Add	
Home: (0	419) 997763									-
Parts &	abour									
Item	Description .	Type	Order Q	uantity	Rate	Total (Ex.)	Tax Amt Tax Code	Total (Inc.) FP	Fixed	
Rep	Additional repairs	Service		1	\$114.55	\$114.55	\$11.45 GST	\$126.00	width	
104984	-01 Piston 6l80 1-2-3-4 Clutch	Catalog		1	\$429.00	\$429.00	\$42.90 GST	\$471.90	(AECD).	11
1005-3	1 Engine Oil (1 Litre) Castro	Inventory		5	\$3.27	\$16.35	\$1.64 GST	\$17.99		
DEPR	Deposit Received	Catalog		1	-\$363.64	-\$363.64	-\$36.36 GST	-\$400.00	Check	
									Vehicle Report	
l									Fixed width	
									Summary	
									Item Value	1
									5A/SP: Total (Ex.) \$196.26	1
				1					Order#: Tax Total \$19.63	1
	🖓 🏹 🖕 🔾	8				📀 📖	I 📀 🔤 🦉	N N N N N N N N N N N N N N N N N N N	Source: Rounding \$0.01	1
Service	Part Scan Buy-In Remov	e Discount	Copy Past	File	s	Inspecto	or Nav/PRO On/off	Labour Report	Total (Inc.) \$215.90	1
										al I

The result is a tax invoice with the additional GST being posted to your GST payable account and aligned reporting.

		т	ax Invoice				Key Tag: 3214
Inv	. No. 165	Date 12/4/23	Order N	D.	-	Sales ID	-
	Client	Details			Vehicl	e Details	
	Doug Burgess 15 Royal Street Kenwick WA 610	7	Regist Make/I Type:	ration: Model: Sedan	6GG884 Ford Falcon Au Year:	Odo: u-li 4.01 00/01 2000	77598
Acc	ount 4	Home (0419) 99776	3 Work			Mobile	-
		Servic	es, Parts & Labo	ir			
Mech	anical						
Qty	Description		Unit	Price	Total (Ex)	Tax	Total (Inc)
1	Additional repairs		\$	114.55	\$114.55	\$11.45	\$126.00
1	104984-01 Piston 6180	1-2-3-4 Clutch	\$	429.00	\$429.00	\$42.90	\$471.90
5	1005-31 Engine Oil (1	Litre) Castrol Gtx2 15w-40		\$3.27	\$16.35	\$1.64	\$17.99
1	Sj/of DEPR Deposit Receiv	ed	4	383.64	-\$363.64 \$196.26	-\$38.38 \$19.63	-\$400.00 \$215.89
		Fina	incial Summary				
	Total (Ex. Tax)	\$196.26					
	Tax Total	\$19.63	Paid				\$215.90
	Rounding	\$0.01					
	Total (Inc. Tax)	\$215.90	Bala	nce			\$0.00
		Thank	You For The Busines				

Tax liability report covering the deposit and final payment for both cash and accrual.

			AA Auton	notives			
			Tax Lia	bility			
			12/04/2	023			
			For the period 01/04/23 to	12/04/23. Ca	sh basis.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$815.89	Total Purchases (Inc Tax)		\$0.00	Sales	\$55.99
Total Sales (Ex Tax)		\$559.90	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$55.99
			Tax Li	ability			
			12/04/	2023			
			For the period 01/04/23 to	12/04/23. Ac	crual Basis.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$615.89	Total Purchases (Inc Tax)		\$0.00	Sales	\$55.95
Total Sales (Ex Tax)		\$559.90	Total Purchases (Ex Tax)		\$0.00	Purchases	\$0.00
Tax Free Sales	G3	\$0.00	Tax Free Purchases		\$0.00		
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$55.99

Option 2.

GST Payable On Invoice

Introduction: The second scenario assumes you elect to pay the GST collected on deposits when the job card or charge invoice has been converted to a TAX INVOICE.

Receiving Payments: You can receive deposit payments in 2 ways, firstly simply post the payment to the clients account via the payment receipt form or secondly you can allocate the subsequent payment directly to the open job card. Neither of the two options will post a GST value to the GST Payable account as payments are not being allocated to a TAX INVOICE.

Crediting The Customer Directly: This method will simply credit the customers account with the value receipted with no reference to the job it will eventually be allocated to. Go to Activities / Receive Payment, from the payment receipt form select the client, enter the value received, payment media and receiving account. You will see the value highlighted in red at the bottom of the form.

	etails		Payment	Details			
Client	Doug Burgess		 . Amount	\$400	.00	Date 12/4	4/23
	Include subacc	counts	Media	Cash	•		
	Payment Terms						
	Current Balance	-\$400.00					
	Unallocated	\$0.00	 Account	Undeposited	Funds		
			Becord				
				,			
nent Allor	ation						
	Jacon						
8	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment
2	Inv# Client	/Company		Value	Paid	Balance	Payment
e	Inv# Client	/Company		Value	Paid	Balance	Payment

In this scenario when processing payment you will see the client has a value in the remainder field the current balance also has a negative prefix, enter the value of the invoice minus the deposit already paid. In the example we have entered \$125.25 (\$525.25 - \$400.00 Credit).

Job #170 - Opened 12/4/23 - Booked 12/4/23		
Clent Details Doug Burgess 15 Royal Street, Kerwick WA 6107 Home: (0419) 997763	Vehicle Details Rego: 66G884 2000 Ford Falcon Au-El 4.0[00/01 Odo: 77598 Loyalty: 16/10/02 Points: 139	Work Done
Parts & Labour Description Type Order 050k 0051 Image: Client Details Cl	r Quantity Rate Total (Ex.) Tax Ant Tax Code Total (Inc.) FP	Fixed width
Payment Allocation Date Invit Clert/Company 17/0 Europert	Media Cash Account Undeposited Funds Record	Disse Job EX sarge to: Doug Burgess osing Date [12/4/23] Do Update Report Sandard Invoice Chert Bakanze before job: +400.00 [12/6/12] Dobertable Roz Job: +100: 125: 25 Freed Freed service remoder(0): Freed Service (Chert Bakanze Before Serv
Allocated \$125.25 Remainder	\$0.00 Auto Apply Reset	Labour Allocation Service Reminders Make Payment Value Invoice Frint Email Sinclude check lists Filde fixed price parts \$427,53 60.02 \$525,25
Cancel Payments R	ecept Email	

The final step is to allocate the deposit paid to the correct invoice, to do this again go to Activities / Receive Payment, locate the client, you will see the balance is zero as \$525.25 has already been received however the \$400.00 will still display in red in the remainder field. To allocate this select the payments option at the bottom of the display, you will now see the original deposit receipt, click on the line item and allocate to the invoice.

🕲 Receipts				8
D			Transactions to show [Al dates From To	
Payments Re	ceived			
Date	Amount	Allocated Account	First Name Media Record Account	
12/4/23	\$400.00	K Burgess	Doug Lash Undeposited Funds	
			🕲 Payment Receipt Form	
			Client Details	
			Client Doug Burgess Amount \$400.00 Date 12/4/23	
			Irclude subaccounts Media Cash ▪	
			Payment Terros	
			Current Balance \$0.00	
			Unallocated \$0.00 Account Undeposited Funds	
			Record	
			Payment Allocation	
			Date inver Liter//Company Value Faid Balance Fayment 12/4/23 170 Busenes \$\$555 \$56 \$555 \$1 00 \$400 Not	
T. t. t.	4400.00			
l otal:	\$400.00		Allocated \$400.00 Remainder \$0.00 Auto Annik Reset	
			Lance reyments Recept Email OK	

All receipts are now allocated to the TAX INVOICE with the GST values being posted to GST Payable and aligned reporting.

Cash

			AA Auton	notives			
			Tax Lia	bility			
			12/04/2	023			
			Ear the period 01/04/22 to	12/04/22 Ca	ch hacie		
			For the period 0 1/04/23 to	12/04/25. Ca	SIT DASIS.		
Sales & Purchases							
Sales			Purchases			Tax Component	
Total Sales (Inc Tax)	G1	\$525.23	3.23 Total Purchases (Inc Tax) \$0.00			Sales	\$47.75
Total Sales (Ex Tax)	x) \$477.48 Total Purchases (Ex Tax) \$0.00 G3 \$0.00 Tax Free Purchases \$0.00		Purchases	\$0.00			
Tax Free Sales							
			Capital Purchases (Inc Tax)	G10	\$0.00		
			Non-capital Purchases (Inc Tax)	G11	\$0.00	Debit/Credit	\$47.75
			AA Autor	notives			
			AA Auton Tax Lia	notives			
			AA Auton Tax Lia	notives bility 023			
			AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1	notives bility 023 12/04/23. Accr	ual Basis.		
Sales & Purchases			AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1	bility 023 12/04/23. Accr	ual Basis.		
Sales & Purchases Sales			AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1	hotives bility 023 12/04/23. Accr	ual Basis.	Tax Component	
Sales & Purchases Sales Total Sales (ino Tax)	61	\$625.23	AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1 Purchases Total Purchases (Inc Tax)	notives bility 023 12/04/23. Accr	ual Basis. \$0.00	Tax Component Sales	\$47.75
Sales & Purchases Sales Total Sales (Ino Tax) Total Sales (Ex Tax)	61	\$525.23 \$477.48	AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1 Purchases Total Purchases (Inc Tax) Total Purchases (Ex Tax)	notives bility 023 12/04/23. Accr	ual Basis. \$0.00 \$0.00	Tax Component Sales Purchases	\$47.75 \$0.00
Sales & Purchases Sales Total Sales (Inc Tax) Total Sales (Ex Tax) Tax Free Sales	61 63	\$525 23 \$477.48 \$0.00	AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1 Purchases Total Purchases (ino Tax) Total Purchases (Ex Tax) Total Purchases	notives bility 023 12/04/23. Accr	ual Basis. 50.00 50.00 50.00	Tax Component Sales Purchases	\$47.75 \$0.00
Sales & Purchases Sales Total Sales (Inc Tax) Total Sales (Ex Tax) Tax Free Sales	61 63	\$625.23 \$477.48 \$0.00	AA Auton Tax Lia 12/04/2 For the period 01/04/23 to 1 Purchases Total Purchases (Inc Tax) Total Purchases (Ex Tax) Tax Free Purchases Capital Purchases (Inc Tax)	notives bility 023 12/04/23. Accr	ual Basis. \$0.00 \$0.00 \$0.00 \$0.00	Tax Component Sales Purchases	\$47.75 \$0.00

Prior to the payments not being allocated to a TAX INVOICE no GST would have been recorded, if by mistake the \$400.00 was left unallocated then GST on a cash basis would only be payable on the \$125.25 allocated. On an accrual basis the full \$525.25 would generate a GST output posting.

Crediting A Customer Via The Job Card: Automation allows you to allocate payments that will subsequently be credited to a job directly to the open job card. This action will not generate a posting to your GST reporting as it is not being allocated to a TAX INVOICE.

		First Name	Value	Paid	Balance	Emailed	d Print
		Doug	\$525.25	\$0.00	\$525.25		
4			\$380.25	\$0.00	\$380.25		
Payment Receipt Form			\$309.65	\$0.00	\$309.65		
Client Details	Payment Details		\$165.00	\$0.00	\$165.00		
er			\$115.50	\$0.00	\$115.50	_	
Client Doug Burgess	Amount \$400.00 Date 12/4/23	Setherus	\$115.50	\$0.00	\$115.50		는 남는
Include subaccounts	Media 👻	Marrie	\$11.15	\$0.00	\$11.15		- 음 -
		Pidi y	\$1,071.95	\$0.00	\$1,071.95		12
Payment Terms			\$0.00	\$0.00	\$422.50		
Current Balance \$0.00			\$0.00	\$0.00	\$0.00		
Upplicated \$0.00			\$23.50	\$0.00	\$23.50		
01000000 40.00	Account Undeposited Funds	Sydney	\$115.50	\$0.00	\$115.50		
	Record	Mandy	\$727.65	\$0.00	\$727.65		
		Fred	\$115.15	\$0.00	\$115.15	1	
Paument Allocation			\$11.05	\$0.00	\$11.05		
Date Inutt Chart/Company	Value Paid Palance Paumant	Kristina	\$161.05	\$0.00	\$161.05		
170 Purpose	4525.25 \$4400.00 \$125.25 \$4400.00		\$150.00	\$0.00	\$150.00		
170 Dugess	402020 \$400.00 \$120.20 \$400.00		\$205.30	\$0.00	\$205.30		
		Sam	\$1,360.00	\$0.00	\$1,360.00		
		Sam	\$115.50	\$100.00	\$15.50		
		Antonio	\$895.80	\$0.00	\$895.80	_	
		Con	\$339.00	\$0.00	\$339.00		<u> </u>
		Mary	\$248.00	\$0.00	\$248.00		
		Mary	\$110.00	\$0.00	\$110.00		
		Kristina	\$/87.00	\$0.00	\$/87.00		1
		Harry	\$233.85	\$0.00	\$233.85		
		labo	\$200.00	\$0.00	\$200.00		는 봄구
		Robert	\$200.90	\$0.00	\$200.90		
		NUCCI	\$20.00	\$0.00	\$11.75	-	H H
		Peter	\$104,70	\$0.00	\$104,70		Ē
			-\$7.00	\$0.00	-\$7.00		
		Diane	\$0.00	\$0.00	\$0.00		
Allocated \$400.00 Remainder \$0	.00 Auto Apply Reset		\$0.00	\$0.00	\$0.00		
		Diseas	45.70	40.00	45 70		—

This payment is an allocation only as it is not being credited to a TAX INVOICE.

Allocating A Deposit To The Invoice: When a deposit has been allocated to an open job card on selecting the make payment option when closing a message is displayed telling you that you have allocated payments to the open job to be credited to the TAX INVOICE you are now creating.

Job #170 - Opener	d 12/4/23 - Booked 12/4/23							Σ	
Client Details							Work Done		
Doug Burgess Rego: 6GG884 200				2000 Ford Falcon Au-Ii 4.	J00 Ford Falcon Au-II 4.01 00/01				
15 Royal Street, Kenwick WA 6107 Odo: 77598 Loyal				yalty: 16/10/02 Points:	139			Add	
Home: (0419) 997763 Next service: Log Bo				Book Service 60,000km o	n 12/10/23 or 87,598				
Parts & Labour									
Item	Description	Type Order	Quantity	Rate Total (Ex.)	Tax Amt Tax Code	Total (Inc.) FP		Fixed	
050k	Log Book Service 50,000 Km	Service	4	\$114.55 \$458.20	\$45.82 GST	\$504.02		width	
1005-31	Engine Oil (1 Litre) Castrol Gtx2 15w	Inventory	1	\$3.27 \$3.27	\$0.33 GST	\$3.60		(ABCD)	
Z91	Filter Fuel Z91	Catalog	1	\$4.01 \$4.01	\$0.40 GST	\$4.41		Charle	
Z632C	Oil Filter	Catalog	1	\$12.00 \$12.00	\$1.20 GST	\$13.20		Check	
	Edit Existing Payment?			Close Job		23			
	A payment has already been ma	de for this job. Do you v	ant to edit this	Charge to: Dou	g Burgess		Vehicle Report		
	(?) payment?			Closing Date: 12/-	4/23			8	
				1.1.1				Add	
				Job Update Re	port				
				Standard Invoice					
				Client Balance be	fore job: -\$400.00				
				Client Balance af	ter job: \$125.25			Fixed	
				1 service reminde	r(s).			width	
								(Herp)	
								Chart	
								Check	
			~		Labour Allocation		Summary		
	1						SA/SD-	Item Value	
					Service Reminders		SA/SF:	Total (Ex.) \$477.48	
5 0 I M	No		Yes			- 6	Order#:	Tax Total \$47.75	
S S					Make Payment		Source:	Rounding \$0.02	
Service Part	Scan Buy-In Remove Discount	t Copy	Paste Files			- 1		Total (Inc.) \$525.25	
				Invoice		F			
				Print D	Email Include ch	neck lists			
					Hide fixed	price parts			

Selecting yes will allocated the payment previously received to the now created TAX INVOICE. The outstanding balance will need to be processed in a separate transaction via the payment receipt form.

Conclusion

It is important when handling pre-payments that you understand when the GST (output) liability becomes due. Automation posts to your accounts (including GST Payable) only **when a charge invoice or job card is finalised**, at that point it becomes a TAX INVOICE.

GST is only payable on tax invoices NOT on WIP (work in progress). With this in mind we have engineered Automation's accounting engine to comply with the current ATO rulings on deposits for both cash and accrual GST reporting.