

## GUIDELINES ON RETURNING UNSPENT FUNDS TO AUSTRALIAN AID PROGRAM, DEPARTMENT OF FOREIGN AFFAIRS AND TRADE

The GST Adjustment Note is required where unspent funds are returned to DFAT.

***The purpose of the GST Adjustment Note is to comply with GST obligations as per GST Ruling 2000/1A - Addendum - Goods and Services Tax.***

DFAT is **not obligated** to provide an invoice for the return of unspent funds as the return of unspent funds does not constitute a separate supply. The return of unspent funds represents an adjustment to the original supply. The effect of the GST Adjustment Note is to adjust the original invoice (supply).

It is the responsibility of the supplier/grant recipient to ensure they comply with their GST requirements and it is not appropriate for DFAT to provide advice on these matters. Suppliers/grant recipients should seek their own professional advice where necessary.

The amount returned to DFAT must equal the Balance Due as per the GST Adjustment Note

### **PAYMENTS**

#### **Via DIRECT CREDIT PAYMENT**

DFAT, CANBERRA - ADMINISTERED BANK ACCOUNT

Account Title:	<b>DFAT Official Administered Payments Account</b>
BSB No:	092009
Account No:	110310
SWIFT Code:	RSBAU2S (N/A IF DOMESTIC. ONLY FOR MONIES SENT FROM OVERSEAS)
Bank:	Reserve Bank of Australia (RBA)
Branch	London Circuit, Canberra

#### **DEPOSIT DESCRIPTION**

The reference should be a maximum of 15 characters, in a recognisable format and should contain DFAT's project / ROU / Grant agreement number (e.g. 69142) or application number (e.g. R14-0125).

### **CONTACT**

Payment / Remittance advice and the GST adjustment note should be sent to:

Email: [accounts@dfat.gov.au](mailto:accounts@dfat.gov.au)  
Cc [fellowships@dfat.gov.au](mailto:fellowships@dfat.gov.au)

Queries about both refunds and this form should be directed to:

Email: [accounts@dfat.gov.au](mailto:accounts@dfat.gov.au)

# GST Adjustment Note

To: Department of Foreign Affairs and Trade  
R G Casey Building, John McEwen Crescent  
Barton ACT 0221  
ABN: 47 065 634 525

Suppliers Name: \_\_\_\_\_

***EG: Department of Health (COMPULSORY)***

Suppliers ABN: \_\_\_\_\_

Name of Project /

Program: \_\_\_\_\_

ROU /Grant

Agreement /

Application

Number: \_\_\_\_\_

DFAT Project Officer

/ Section: \_\_\_\_\_

Reason for Refund: \_\_\_\_\_

A

B

C = A + B

**Amount**

(GST Exclusive)

**GST**

(if applicable)

**Total amount**

i. Original Invoice

Amount: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ii. Less Amount of  
funding spent: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

iii. Interest earned:  
(if applicable) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

N/A

\_\_\_\_\_

Balance Due:  
(i -ii + iii) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Balance due:**

**Must equal**

**amount returned**

Name of Contact Officer: \_\_\_\_\_

(Supplier contact)

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Please EMAIL to: accounts@dfat.gov.au**