

The BBA's GST Policy

In accordance with the New Tax Reform, Broadmeadows Basketball Association was required to register for the GST.

This means we have to charge GST on our revenue, including door entry, score sheets, registration fees, canteen and bar operations.

The BBA is very conscious of the needs of our community and has absorbed much of the GST impact.

With the above in mind we have decided to change the BBA pricing strategy for door entry/scoresheets. Our approach will be to retain the door entry cost at its current level and to instead increase the scoresheet fee to include any GST component required.

The rationale for this is so that it does not become a pricing and money-changing problem to the BBA, families and players and that it also simplifies the BBA pricing strategy.

Score sheets were selected as the preferred method to collect the GST impost from players /parents. We believe scoresheets, being an amount that is collected from the whole team usually prior to the game, would be an easier way for teams to collect an increased amount for GST.

Saturday Junior Domestic

Door Entry

Consistent with our approach for Saturday Junior Domestic to retain the door entry cost at its current level and to instead increase the scoresheet fee to include any GST component required.

This will mean a \$3 price increase in scoresheets to offset implementation costs of the GST to the BBA and varying revenue levels at out of stadium venues.

The BBA has undertaken an analysis of its transaction and has been able to absorb much of the GST impact and is not passing on the full 10%.

The BBA prices for Saturday Junior Domestic are:

Door Entry	\$1.00 per person
Teamsheet *	\$28.00 each

*** GST Inclusive**

Registration Fees

Junior Domestic Registration fees for Saturday games for the 2000/2001 season will however, have to include GST, and will be:

<i>Junior Domestic Registration Fee Scale</i>	<i>Pre July 2000</i>	<i>GST @ 10%</i>	<i>2000/ 2001</i>
REGISTRATION FEE	\$55	\$5	\$60

Senior Domestic

Door Entry

Consistent with our approach for the Senior Domestic to retain the door entry cost at its current level and increase the scoresheet fee to include any GST component required.

This will mean a \$3 price increase in scoresheets to offset implementation costs of the GST to the BBA and varying revenue levels at out of stadium venues.

The BBA has undertaken an analysis of its transaction and has been able to absorb much of the GST impact and is not passing on the full 10%.

The BBA prices for Senior Domestic are:

Door Entry	\$1.00 per person
Teamsheet *	\$33.00 each

*** GST Inclusive**

Registration Fees

Senior Domestic Registration fees for weeknight games for the 2000/2001 season will however, have to include GST, and will be:

<i>Senior Domestic Registration Fee</i>	<i>Pre July 2000</i>	<i>GST @ 10%</i>	<i>2000/ 2001</i>
REGISTRATION FEE	\$50	\$5	\$55

BBA MEMBERSHIP

The Annual Membership registration fee for the 2000/2001 year will be \$11.00 GST Inclusive, payable prior to the Annual General Meeting in order for members to have voting rights.

Junior Representative

Door Entry

Consistent with our approach for the Senior Domestic to retain the door entry cost at its current level and increase the scoresheet fee to include any GST component required.

The BBA prices for Junior Representative are:

Door Entry	\$1.50 per person
50 Minute Games *	\$31
60 Minute Games *	\$36
70/80 Minute Games *	\$41

* GST Inclusive

JUNIOR BOYS REPRESENTATIVE

GST inclusive Registration fees for Junior Boys Representative for the 2000/2001, will be

	1999/ 2000	GST @ 10%	2000/ 2001
REGISTRATION FEE	\$110	\$11	\$121
TEAM MANAGERS	\$85	\$8.50	\$93.50

MMBL

Door Entry	\$2.00 person
MMBL *	\$33
Premier League *	\$38

* GST Inclusive

ABA & VBL

ABA Door Entry Fees	Child	Adult	Family
Single Game	\$3	\$6	\$15
Double Header	\$4.50	\$9	\$22.50

VBL Door Entry Fees	Child	Adult	Family
Single Game	\$2.50	\$5	\$12.50

Additional GST information

If you have an enquiry in relation to the new tax system, the following information might be of assistance

Australian Taxation Office(ATO):

Call their hotline on 13 61 40 or go to www.taxreform.ato.gov.au

Australian Competition and Consumer Commission (ACCC): Call their hotline on 1300 302 502 or go to gst.accc.gov.au



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GST

& Basketball

At

Broadmeadows
Basketball
Association