





Australian Government  
Department of Education

# Accountable Authority Instructions

Department of Education

Version 24-009

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Pages 5-24 deleted under section 22

## 1.12 Gifts and Benefits

### Accountable Authority Instructions

- 1.12.1 All officials must comply with the principles and requirements set out in the department's Gifts and Benefits Policy.
- 1.12.2 All officials must:
- deal with the acceptance or offer of gifts and/or benefits in a proper and transparent manner, taking care to ensure that they avoid any actual or perceived conflict of interest.
- 1.12.3 All officials must not accept, under any circumstances:
- cash or cash-like items
  - gifts and/or benefits when involved in a tender process with the vendor or company
  - gifts and/or benefits when involved in the sale of a government asset
  - gifts and/or benefits if the subject of a decision within the discretionary power or substantial influence of the employee concerned.

#### *Receiving and giving of gifts and/or benefits*

- 1.12.4 The department's internal policy requirements for the receiving and giving of gifts are set out in the department's Gifts and Benefits Policy.

#### **Policy Owner**

- 1.12.5 The CFO, Financial Management Division owns this policy.

#### **Assistance**

- 1.12.6 For further assistance email the Financial Policy Team.

Pages 27 - 90 deleted under section 22



Australian Government  
Department of Education

# Official Hospitality and Business Catering Policy

Department of Education



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# 1. Purpose

- 1.1 The Department of Education (the department) Official Hospitality and Business Catering Policy (the policy) provides direction to employees and non-employees (contractors/consultants) in relation to organising Official Hospitality and/or Business Catering on behalf of the department.

# 2. Accountability

- 2.1 All officials must demonstrate the APS values and Code of Conduct by taking responsibility for their actions and decisions to ensure they are ethical, align with departmental policies, and in the public interest.
- 2.2 All officials must:
- comply with the department's Official Hospitality and Business Catering Policy
  - not enter into an arrangement under section 23(1) of the PGPA Act for official hospitality or business catering unless you hold a relevant [financial delegation](#)
  - ensure you have received spending approval under section 23(3) of the PGPA Act prior to the commitment of relevant money. Approval should be in the form of an email followed by the Entertainment Form in Financial Management Compliance System (FMCS).
  - not purchase alcohol unless written approval has been provided by the Secretary or Deputy Secretary
  - comply with the CPRs, as well as AAI 2 when procuring goods or services to provide official hospitality or business catering, and
  - ensure an Entertainment Form is completed and approved in [FMCS](#) prior to the provision of the official hospitality or business catering.
- 2.3 Officials must ensure any decision to spend relevant money on ANY official hospitality or business catering is defensible and able to withstand public scrutiny.
- 2.4 Approval of relevant money on official hospitality or business catering must only be given where the benefits outweigh the costs or are in the public interest.
- 2.5 Only the Secretary may approve Official Hospitality or Business Catering applications that do not comply with this Policy (i.e. provide an exemption).

# 3. Official Hospitality

- 3.1 Official hospitality generally involves the use of public resources to provide hospitality to persons other than departmental staff, to facilitate the achievement of one or more Commonwealth objectives. The costs must be reasonable, appropriate for the situation defensible and able to withstand public scrutiny.
- 3.2 Below are examples of when it may be appropriate to purchase official hospitality:
- Senior Executive Service (SES) officials are required to entertain non-departmental officials in the course of their SES duties (e.g. program, policy or service launches attended by media)
  - Customers are attending a department-hosted meeting, seminar or community event (e.g. events associated with advisory committee functions), or

- When provided to international visitors or to members of the diplomatic and consular corps to facilitating goodwill during a visit (e.g. provision of gifts during foreign visits or for visiting delegates).

3.3 Official hospitality must not be purchased unless:

- there is a business need for the provision of official hospitality, and
- the nature and cost of the purchase is reasonable, defensible and able to withstand public scrutiny.

3.4 When planning official hospitality that comprises of a meal (breakfast, lunch or dinner), expenditure must be calculated on a cost-per-head basis, with upper limits for each meal type in line with the current travel allowance rates Table 3 of the Australian Tax Office (ATO). These are the daily cap rates and current as per the [2025-26 ATO travel rates](#). Morning and/ or afternoon tea (where required) must be per head as per the below table which is 1/3 of the ATO travel rates table 3 incidentals daily cap. The ATO reviews these rates on an annual basis and this policy will be updated to reflect any changes to rates. It is expected that when organising business catering on behalf of the department, efforts will be made to provide hospitality at a lower cost than these limits.

Breakfast	Lunch	Dinner	Morning/afternoon tea
\$42.15 per head	\$59.60 per head	\$83.40 per head	\$11.68 per head

3.5 Only SES officers are authorised to approve official hospitality within their financial delegation limits. SES must:

- ensure any decision to spend relevant money on official hospitality is publicly defensible and able to withstand public scrutiny
- ensure approval is given prior to the official hospitality
- only approve an Entertainment Form which contains the following information:
  - description of the event or function
  - location of the function
  - justification of the benefit to the department or Commonwealth
  - details and estimated cost of the goods and or services to be purchased including estimated cost per person of meals, morning or / and afternoon tea where applicable, and
  - a list of proposed attendees and whether they are departmental staff, staff from other agencies or external to the Commonwealth.

3.6 Where an SES officer is an attendee at the event or function, they must not approve the official hospitality request or the spending approval under section 23(3) of the PGPA Act. SES officer must refer the approval to their delegate, or another SES officer within their Division/Group. In the case of a Deputy Secretary, approval must be obtained from the Secretary. Where the Secretary is unavailable, approval can be obtained by a different Deputy Secretary.

## 4. Business Catering

4.1 Business catering is the provision of sustenance, including light refreshments, light meals and non-alcoholic drinks for events such as business meetings, training and planning days.

4.2 Business catering must not be purchased unless:

- there is a business need for the provision of business catering, and
- the nature and cost of the purchase are reasonable and publicly defensible.

- 4.3 When planning business catering that comprises of a meal (breakfast, lunch or dinner), expenditure must be calculated on a cost-per-head basis, with upper limits for each meal type in line with the current travel allowance rates Table 3 of the Australian Tax Office (ATO). These are daily cap rates and current as per Table 3 within the [2025-26 ATO travel rates](#) . Morning and/ or afternoon tea (where required) must be per head as per the below table which is 1/3 of the ATO travel rates table 3 incidentals daily cap. The ATO reviews these amounts for public officers on an annual basis and this policy will be updated to reflect any changes to rates. It is expected that when organising business catering on behalf of the department, efforts will be made to provide hospitality at a lower cost than these limits.

Breakfast	Lunch	Dinner	Morning/afternoon tea
\$42.15 per head	\$59.60 per head	\$83.40 per head	\$11.68 per head

- 4.4 Only SES officers are authorised to approve business catering within their financial delegation limits. SES must:
- ensure decisions to spend relevant money on business catering is defensible and able to withstand public scrutiny
  - ensure approval is given prior to the business catering
  - only approve an Entertainment Form which contains the following information:
    - description of the event or function
    - location of the function
    - justification of the benefit to the department or Commonwealth
    - details of the goods and or services to be purchased, including estimated total cost, and
    - a list of proposed attendees and whether they are departmental staff, staff from other agencies or external to the Commonwealth.
  - Approval of relevant money on business catering must only be given where the benefits outweigh the costs or are in the public interest.
- 4.5 Where an SES officer is an attendee at the function, they must not approve the business catering request or the spending approval under section 23(3) of the PGPA Act. The SES officer must refer the approval to their delegate, or another SES officer within their Division/Group. In the case of a Deputy Secretary, approval must be obtained from the Secretary. Where the Secretary is unavailable, approval can be obtained by a different Deputy Secretary.
- 4.6 It is **not acceptable** to provide business catering in the following circumstances:
- The purchase of substantial or sit-down meals (e.g. three course meals) except where the meal forms part of a conference held for at least one day, in which case the approval is at the discretion of the financial delegate.
  - tips to service providers, such as restaurant staff
  - the purchase of tea, coffee, milk, sugar, or biscuits for general use by officials
  - the purchase of simple refreshments for business meeting/events which has a duration of less than three hours
  - provision of any food and/or beverage at social occasions
  - provision of meals for officials who are in receipt of a meal or travel allowance. Where staff are travelling interstate to attend the event, they must exclude the meals from their trip request in Expense8 for those days.
- 4.7 It **may be acceptable** to provide business catering in the following circumstances:
- the purchase of simple refreshments or light working lunch for a departmental held gathering that includes guest speakers or facilitators

- the purchase of simple refreshments for business meeting/training and planning days which have a duration of more than three hours
- in exceptional circumstances, where departmental employees are required to work outside their normal hours. These employees must not be in receipt of a meal allowance as part of overtime arrangements. Approval must have been provided in writing (or verbally followed by approval in writing) from the appropriate delegate prior to the purchase of the meal. An Entertainment Form must then be completed within five business days of the purchase of the catering.

## 5. Entertainment Forms

- 5.1 The Entertainment Form is an electronic form in FMCS that is used to record:
  - the details of events that include the purchase of food and beverages, so that the department can accurately determine any fringe benefit tax (FBT) implications
  - approval to purchase alcohol (if appropriate)
  - spending approval under section 23(3) of the Public Governance, Performance and Accountability Act 2013.
- 5.2 The Entertainment Form is accessed in FMCS. Task cards to assist in completing the form can be found on the [Financial Policy intranet page](#).
- 5.3 Total expenditure for the event that requires spending approval must be requested with the Entertainment Form, where the expenditure is not already covered by a previous signed contract/agreement or a separate approval process (for example, a trip request for official travel relating to the event).
- 5.4 Each Entertainment Form must be reconciled after the event has taken place to confirm the actual costs of the event. The responsible official (submitter of the original form) will be sent a reminder email seven days after the recorded event end date.

## 6. General Ledger (GL) Coding

- 6.1 Once completed, the Entertainment Form will determine the relevant general ledger code (GL) for the transaction to be processed against. There are three GLs that relate to official hospitality and business catering:
  - 440100 - official hospitality
  - 440109 - non-official hospitality (business catering)
  - 440101 - other (clearing account).
- 6.2 The GL code will be provided in the notification email to the contact officer after the spending delegate has provided spending approval in FMCS. Where the person completing the form has indicated that the transaction will be paid by credit card, the nominated cardholder will also receive an email advising of the GL code for the credit card transaction to be coded to, as part of the credit card acquittal process.

## 7. Financial Delegations

- 7.1 The department's financial delegations identify which positions in the department can make resource management decisions under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Only officials at the SES classification are permitted to approve official hospitality or business catering ([Financial delegation - schedule 1](#) refers).

- 7.2 Delegates must only approve expenditure in line with requirements in the [Accountable Authority Instructions 2 - Procurements](#) and the directions and limitations provided in [Financial delegation - schedule 1](#).
- 7.3 Delegates must ensure their decision to spend relevant money on ANY official hospitality or business catering is defensible and able to withstand public scrutiny.

## 8. Contingent Liabilities

- 8.1 If an event, meeting or conference requires external venue or equipment hire, the supplier may request the department accepts their terms and conditions, which may contain a contingent liability clause. A contingent liability is the risk of a liability arising that may be triggered depending on the outcome of a future event. Contingent liabilities require approval by a delegate listed in [Financial Delegation - Schedule 4](#). For more information on contingent liabilities, please contact the [Procurement Team](#).
- 8.2 Certain types of contingent liabilities must be reported in the department's financial statements and annual report. To facilitate this reporting, all contingent liabilities that the department accepts must be reported and approved in FMCS using the Contingent Liability Application.

## 9. Non-compliance

- 9.1 Failure to comply with the policy requirements will result in non-compliance. The Financial Policy team will record the instance in FMCS.
- 9.2 Breaches of this policy will be advised to the officer causing the non-compliance and their manager.
- 1.2 Non-compliance with this policy may be referred to People Branch for code of conduct investigation. Serious matters may also be referred to the Integrity and Fraud team.

## 10. Further information

- 1.3 Refer to the [Entertainment form](#) task card on the intranet.
- 1.4 For further advice, please contact the [Financial Policy Team](#) or call s 47E(d)

## 11. Document Particulars

Policy owner	Financial and Resource Management Branch
Document status	Approved
Point of contact	s 22
Approver	s 22
Approval authority	s 22
Date of approval	14 July 2025
Date of effect	1 July 2025

## FMCS 5475 -Entertainment form - Official Hospitality/Business Catering

### Entertainment form - Official Hospitality/Business Catering

#### Important



To assist the approving delegates with their approving decisions, supporting documents such as quotes, emails or invoices must be attached to this form.

Departmental expenditure must only be used for business-related functions and events. Purely social events such as Christmas parties, farewells, and personal celebrations are not considered business-related and must not be funded with departmental funds. For non-business-related events, entertainment forms are not required.

#### Before the Event:

1. **Review the Policy** – Read the [Official Hospitality/Business Catering Policy](#).
2. **Discuss Suitability** – Confirm with your team and delegate if entertainment is appropriate.
3. **Get Quotes** – Obtain catering quotes aligned with ATO meal rates (see policy/Table 3).
4. **Complete the Form** – Use the [Entertainment Task Card](#) for guidance. Include **total event cost** for delegate approval. **Spell out acronyms** on the form for reporting clarity.
5. **Seek Approval** – A SES delegate *not attending* the event must approve.
6. **Admin Review** – Financial Policy Team checks compliance before final approval.

#### Approval Stage:

8. **Spending Review** – SES reviews and approves event expenditure.
9. **Status Update** – Form moves to **"Reconciliation – Pending"** once approved.

#### After the Event:

10. **Reconcile** – Update the form with actual costs, attendees, and details.
11. **If Costs increase** – Form returns to SES for reapproval ("Reconciliation – Spending Approval").
12. **Final Status** – Form marked **"Completed"** once all steps are done.

#### Acquittal & Payment Tips

- Use the FMCS entertainment form **4-digit ID** in payment references, e.g. if paying by credit card, at the time of acquittal, reference the FMCS ID in the **'purpose'** section of expense8.
- Attach the **tax invoice/receipt** when processing.
- **Avoid split payments** (e.g. deposit on card, balance via PO).




#### GL Codes

- **440100** – Departmental Official Hospitality
- **440109** – Departmental Business Catering
- **540359** – Administered Official Hospitality

Need help? Contact: **s 47E(d)**



Please include the 4-digit identifier number from this form (found on the grey bar below on the left) on the invoice/receipt or in Expense8.

Identifier 5475 (reconciliation)		Type Business catering (Non-FBT) - Reconciliation	Submitted 16 Dec 2025	Delegate Action 5 Dec 2025	FINALISED
Contact Officer (required)	s 22				
Contact Phone (required)	s 22	<input type="text"/>			
Responsible Organisational unit (required)	...orate and Enabling Services / People, Parliamentary and Comms Division				
Please expand and select					
Alternate Contact Officer (required)	s 22				
Please provide an alternate contact person, it must be another person in your team					
Event Date ? (required)	<input type="text" value="9/12/2025"/>				
Number of Days ? (required)	<input type="text" value="1"/>				
Start Time First Day (24 hour format) (required)	<input type="text" value="10"/> : <input type="text" value="30"/>				
End Time Last Day (24 hour format) (required)	<input type="text" value="11"/> : <input type="text" value="30"/>				
Event Description ? (required)	<div>2025 VIC State Office End of Year Celebration</div> 				

**Venue Off-site**  
(required)

☐ Yes ☒ No

**Event Information**  
(More than one may be selected)

- ☐ Morning or afternoon tea on DoE premises - staff awards and recognition
- ☐ Morning or afternoon tea on DoE premises - work achievement or approved national event
- ☒ Morning or afternoon tea on DoE premises - business related [?](#)
- ☐ Light meals provided at a business meeting off-site
- ☐ Dinner provided at an off-site event [?](#)
- ☐ Function for the social club or social purposes
- ☐ Light meals provided at a business meeting on DoE premises [?](#)
- ☐ Morning tea, afternoon tea or light meals provided at an off-site event (eligible seminar) [?](#)
- ☐ Morning tea, afternoon tea or light meals provided on DoE premises (eligible seminar) [?](#)
- ☐ Morning tea, afternoon tea or light meals provided at an off-site event (not eligible seminar) [?](#)
- ☐ Morning tea, afternoon tea or light meals provided on DoE premises (not eligible seminar) [?](#)

**Event/ meeting name or title**  
(required)

2025 VIC State Office End of Year Celebration



Costs per head must not exceed the below rates, refer to the <a href="#">Official Hospitality and Business Catering Policy for details</a>			
Breakfast	Lunch	Dinner	Morning/afternoon tea
\$42.15 per head	\$59.60 per head	\$83.40 per head	\$11.68 per head

Description of food served and costs per head  
(required)

Light refreshments - approx. \$2.88 per head

Is this event being held in multiple locations?  
(required)

☐ Yes ☒ No

Details of entertainment

Name of Catering Vendor  
(required)

Coles & Kmart

---

### Alcohol Provision

Alcohol Provided  
(required)

☐ Yes ☒ No

---

### Attendees

Please indicate the number of attendees from each of the following categories.

Officials (departmental employees)	27
Other federal government employees ?	0
Other state or local government employees	0
Suppliers to the department ?	0
Training provider, meeting facilitator or guest speaker (for department officials)	0
Associates (E.g. family members) ?	0
Minister of Education	0
Minister's office staff	0
Board Members	0
General public attendees	0
Other foreign government representatives	0
Other	0

---

Total Attendees	27
-----------------	----

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## Expenditure

Cost Centre	Total	Payment Type
F2637 - CA V...	77.52	Staff reimburse...
<b>Totals</b>	<b>\$77.52</b>	

### Funding Type (required)

- ☒ Departmental  
☐ Administered

### Expenditure Guidance

The total cost you are requesting approval for, must be accurately reflected in the **Expenditure** section of this form. To assist the approving delegate in reviewing the breakdown of costs, please itemise the expenses under the relevant categories listed below (where applicable).

By submitting this form, you are formally seeking approval for the total amount shown in the **Expenditure** section. Please ensure that the appropriate financial delegate is selected in accordance with the [Financial Delegations](#).

If any event-related expenses are being covered under a separate arrangement, such as a contract (excluding food and beverage) or an agreement with a different supplier, please include those details in the **Additional Information** section for the delegate's reference. These costs should **not** be included in the **Expenditure** section.

Food and beverage (excluding alcohol) costs	80
Venue hire costs	
Equipment hire costs	
Technical services costs	
Facilitator or guest speaker costs	
Transportation costs E.g. flights, bus etc.	

### Overnight accommodation costs

### Security costs

Other costs - provide a description and values

Musician or performance costs

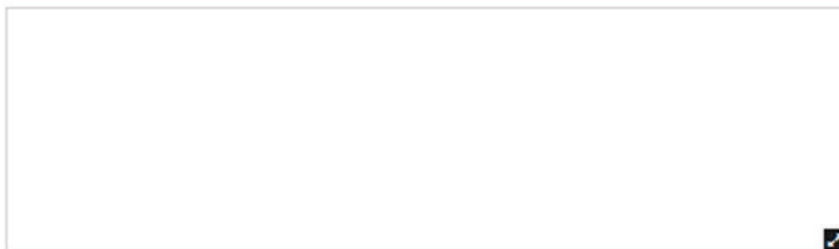
### Additional Information

### Additional Information

### Additional Attachments

No attachments.

Financial Policy Team Review and  
Comments



### Application Type

(Administrator use only)

FBT

☐ FBT

☒ Non-FBT

Type

☐ Official Hospitality

☒ Business catering

GL Code

440109 Non-FBT

### Spending Approval

Spending Approver

(required)

s 22



Please note that for Official Hospitality and Business Catering, a Band 1/Assistant Secretary is required to approve this form at a minimum.



SES must not approve Official Hospitality/Business Catering if they will be an attendee at the event.

Prior Approval Date (if applicable)

Is the approving delegate currently acting?  
(required) ☐ Yes ☒ No

Is the delegate attending the event?  
(required) ☐ Yes ☒ No

I approve the commitment to spend relevant money in my capacity as a delegate under [section 23 of the PGPA Act](#). The approval is subject to the limits and conditions specified in [Financial delegation schedule 1](#).






Approved

Comments

### History Log

Time	Type	User	Details
16/12/2025 9:37 AM	Reconciliation	s 22	Applicant notified of outcome.
5/12/2025 7:26 AM	Original		Applicant notified of outcome.
5/12/2025 7:26 AM	Reconciliation		Reconciliation created, pending.
5/12/2025 7:26 AM	Original		Spending Approver outcome: approved.

Period	Cost Center	Cost Element	Cost element name	Val.in rep.cur. GLS exc	Val.in rep.cur.GST incl	Document type	Name	Document Header Text	Posting Date	Purchasing Document	Ref Document Number	Document Date
6	F2637	440109	Non official hospita	6.91	7.60 YX		Kmart Australia Ltd	ER10122501	10/12/2025		2100007471	10/12/2025
6	F2637	440109	Non official hospita	29.36	32.30 YX		Kmart Australia Ltd	ER10122501	10/12/2025		2100007471	10/12/2025
6	F2637	440109	Non official hospita	34.20	37.62 YX		Coles Supermarkets Australia Pty Ltd	ER10122501	10/12/2025		2100007471	10/12/2025
6	F2637	441730	Office Supp&Consump	44.84	49.32 YX		Kmart Australia Ltd	ER10122501	10/12/2025		2100007471	10/12/2025
				115.31	126.84							

Status	Account Holder	Charge Description	Purpose & Coding String	Amount	Receipt Me
	<b>s 22</b> Employee Reimbursement - Education	Coles Supermarkets Australia Pty Ltd ⓘ 09/12/2025 - December 2025	FCMS: 5475 F2637 / 440109	\$37.62 Tax: \$3.42	✓
	<b>s 22</b> Employee Reimbursement - Education	Kmart Australia Ltd ⓘ 03/12/2025 - November 2025	FCMS: 5475 F2637 / 440109	\$7.60 Tax: \$0.69	✗
	<b>s 22</b> Employee Reimbursement - Education	Kmart Australia Ltd ⓘ 03/12/2025 - November 2025		\$81.62	●
		Kmart Australia Ltd ⓘ 03/12/2025 - November 2025	Office utensils F2637 / 441730	\$49.32 Tax: \$4.48	
CLA Authoriser : Winslow, Alana					
Expense Type		PURPOSE	Cost Centre	Tax Status	
Expense ▼		Office utensils ▼	F2637 - CA VIC Office ▼	Documentation	
GL Account				Tax Code	
441730 - Office supplies and consumables ▼					
		Kmart Australia Ltd ⓘ 03/12/2025 - November 2025	FCMS: 5475 F2637 / 440109	\$32.30 Tax: \$2.94	●

Period Type	GL Cost Centre Code	Expense Status	Charge Description	GL PURPOSE	Account Number	GL GL Account Code	GL GL Account Description	Description	Trip Number	Expense Amount	Expense Type	Expense Date	Expense Account ID	First Name	Last Name	Employee Number	Email Address	Employee Status	First Exported Date	Submitted Date	Submitted By (First Name)	Submitted By (Last Name)	Authorised Date	Authorised By (First Name)	Authorised By (Last Name)	Tax Code	Tax Inclusive	Period Description	Tax Amount 001	Total Attaché of File Size (KB)
Employee Reimbursement - Education	F5090	SENT_TO_GL	FCMS: 5454	5454	s 22	440109	Non official hospitality	Workforce, Funding & National Priorities		49.90	Expense (No Internal Order)	21/11/2025	BE+06 A	s 22				A	26/11/2025	21/11/2025	s 22		26/11/2025	s 22		P1	Y	November 2025	4.50	316.01
Employee Reimbursement - Education	F2637	SENT_TO_GL	Kmart Australia Ltd	Office utensils		441730	Office supplies and consumables	Workforce, Funding & National Priorities		49.32	Expense (No Internal Order)	03/12/2025	BE+06 A					A	10/12/2025	04/12/2025			10/12/2025			P1	Y	November 2025	4.48	
Employee Reimbursement - Education	F2637	SENT_TO_GL	Kmart Australia Ltd	FCMS: 5475		440109	Non official hospitality	Workforce, Funding & National Priorities		32.30	Expense (No Internal Order)	03/12/2025	BE+06 A					A	10/12/2025	04/12/2025			10/12/2025			P1	Y	November 2025	2.94	
Employee Reimbursement - Education	F2637	SENT_TO_GL	Kmart Australia Ltd	FCMS: 5475		440109	Non official hospitality	Workforce, Funding & National Priorities		7.60	Expense (No Internal Order)	03/12/2025	BE+06 A					A	10/12/2025	04/12/2025			10/12/2025			P1	Y	November 2025	0.69	865.64
Employee Reimbursement - Education	F2637	SENT_TO_GL	Coles Supermarkets Australia Pty Ltd	FCMS: 5475		440109	Non official hospitality	Workforce, Funding & National Priorities		37.62	Expense (No Internal Order)	09/12/2025	BE+06 A					A	10/12/2025	09/12/2025			10/12/2025			P1	Y	December 2025	3.42	173.11

Coles Supermarkets Australia Pty Ltd  
Tax Invoice ABN: 45 004 189 708

**coles**

Store: 602 - CS MELBOURNE CENTRAL  
Store Manager: Charlie  
Phone: 03 9663 5245  
Served By: Assisted Checkout  
Register: 132      Receipt: 2113  
Date: 09/12/2025      Time: 09:03

Description	\$
COLES FROZEN POTATO 750GRAM	9.00
2 @ \$4.50 EACH	
COLES SPRING ROLLS 1KG	6.50
*%BORG'S SPINACH PASTI 1KG	9.00
% COLES SAUSAGE ROLLS 900GRAM	8.60
% COLES FROZEN PIE 1.1KG	8.70
<b>Coles Plus Saver Discount</b>	<b>-\$4.18</b>
<b>Total for 6 items:</b>	<b>\$37.62</b>
EFT	\$37.62
<b>GST INCLUDED IN TOTAL</b>	<b>\$2.15</b>

Coles      VIC AU  
09/12/25 09:03      32660516      N602D2  
\*\*\*\*\* 4888      AMERICAN EXPRESS  
                         AMERICAN EXPRESS  
APSN 0000 ATC 0373      A000000025011001  
PURCHASE      AUD\$ 37.62  
RRN 001320211300      (00)APPROVED  
AUTH 889922  
NO PIN OR SIGNATURE REQUIRED

Scanned Card NO: 279\*\*\*\*\*9033  
\* = Specials  
% = Taxable items  
\*\*\*\*\*

s 22

**From:** DonotReply.OnlineShop@orders.kmart.com.au  
**Sent:** Wednesday, 3 December 2025 5:25 PM  
**To:** s 22  
**Subject:** Your Kmart Invoice #589299645

You don't often get email from donotreply.onlineshop@orders.kmart.com.au. [Learn why this is important](#)

**CAUTION:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.



## Your Kmart tax invoice

Order date  
03/12/2025

Order number  
**#589299645**

Hi s 22 ,

Thank you for placing an order with Kmart. See the tax invoice below. Full order details are available in your confirmation email. For any item(s) sold by Target or Marketplace, you'll receive separate tax invoices at different times.

### INVOICE



#### Tax Invoice

Issue date: 03/12/2025



28105892996450589299645

Thank you for placing an order with Kmart Online.

## Order Summary

Order Date	03/12/2025
Order Number	589299645
Merchant	Kmart Australia Ltd.

## Customer Details

s 22

## Billing Details

s 22

L 3 360 Elizabeth St, MELBOURNE, VIC 3000

## Payment Method

PayPal

## Order details

Item	Qty	Price	Total
8 Pack Mini Bon Bons #43588329	4	\$1.90 *	<b>\$7.60</b>

Subtotal	<b>\$7.60</b>
----------	---------------

Delivery Fee	<b>\$0.00</b>
--------------	---------------

<b>Order Total (Incl. GST)</b>	<b>\$7.60</b>
--------------------------------	---------------

GST included in Order Total	<b>\$0.69</b>
-----------------------------	---------------

\*Refers to taxable item

Kmart Australia Ltd | ABN: 73 004 700 485  
690 Springvale Rd Mulgrave Victoria 3170  
Australia



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s 22

**From:** DonotReply.OnlineShop@orders.kmart.com.au  
**Sent:** Wednesday, 3 December 2025 5:19 PM  
**To:** s 22  
**Subject:** Your Kmart Invoice #589317376

You don't often get email from donotreply.onlineshop@orders.kmart.com.au. [Learn why this is important](#)

**CAUTION:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.



## Your Kmart tax invoice

Order date  
03/12/2025

Order number  
**#589317376**

Hi s 22 ,

Thank you for placing an order with Kmart. See the tax invoice below. Full order details are available in your confirmation email. For any item(s) sold by Target or Marketplace, you'll receive separate tax invoices at different times.

### INVOICE



#### Tax Invoice

Issue date: 03/12/2025



28105893173760589317376

Thank you for placing an order with Kmart Online.

## Order Summary

Order Date	03/12/2025
Order Number	589317376
Merchant	Kmart Australia Ltd.

## Customer Details

s 22

## Billing Details

s 22

L 3 360 Elizabeth St, MELBOURNE, VIC 3000

## Payment Method

PayPal

## Order details

Item	Qty	Price	Total
Table Runner - Assorted #42687467	1	\$4.75 *	<b>\$4.75</b>
Battery operated 20 LED Tinsel String Lights - Ass #43591923	1	\$4.75 *	<b>\$4.75</b>
Set of 2 Novelty Tongs #43585038	3	\$3.80 *	<b>\$11.40</b>
White Holly Jacquard Tablecloth #43588725	1	\$9.50 *	<b>\$9.50</b>
Set of 4 Maddison Forks #41876817	16	\$2.37 *	<b>\$37.92</b>
Light Up North Pole Sign #43597376	1	\$5.70 *	<b>\$5.70</b>
Gold Scribble Round Placemat #43595471	4	\$1.90 *	<b>\$7.60</b>

Subtotal	\$81.62
Delivery Fee	\$0.00
<b>Order Total (Incl. GST)</b>	<b>\$81.62</b>
GST included in Order Total	\$7.42

\*Refers to taxable item

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690 Springvale Rd Mulgrave Victoria 3170  
Australia



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