



two ways :: one outcome

## **Councillor Allowance Income Tax Liability Policy**

**REFERENCE NUMBER:** P-10  
**ORGANISATION UNIT:** Director Finance and Corporate Services  
**RESPONSIBLE POSITION:** Chief Executive Officer  
**RELEVANT DELEGATIONS:** Nil  
**DATE ADOPTED:** April 2015 (CRN051/2015)  
**REVIEW DATE:** Every three years

### **Objectives:**

- To clarify councillors' and Local Authority member's responsibilities about paying tax on their allowances
- To make sure councillors and Local Authority member's do not pay more tax on their allowances than they have to
- To make sure councillors and Local Authority members do not end up with a tax debt

### **Legislation and Reference:**

- Local Government Act Guidelines 2008
- Taxation Administration Act 1953

### **Policy:**

Councillors and Local Authority members are personally responsible for paying taxes on their allowances.

The Central Desert Regional Council takes no responsibility for this.

At the end of every financial year all councillors and Local Authority members will get a tax certificate. This certificate will say how much they have been paid in allowances and how much tax was taken out over the year.

### **History:**

First adopted: 10 December 2008  
Revised: 03 February 2012 (268/2012)