

REGULATION 20: TAXATION

- 20.1.1 **Providing Advice:** The Statutory Chief Finance Officer is responsible for advising Directors and Chief Officers, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the authority.
- 20.1.2 **Responsibility for Tax Management:** The Statutory Chief Finance Officer is responsible for making all tax payments, receiving tax credits and submitting tax returns by their due date, as appropriate.
- 20.1.3 **Responsibilities for Tax Administration:** Specific responsibilities for the administration of taxes should be fulfilled in accordance with [Financial Regulation Support Document 23](#).
- 20.1.4 **Tax Consideration:** Managers should seek advice on the tax implications of delivering their service, including the engagement of individuals and businesses.
- 20.1.5 **Accuracy of Tax Transactions:** Anyone instigating or authorising an order, invoice, petty cash claim or the collection of income should ensure that tax transactions are:
- a) calculated in accordance with the relevant statutory regulations;
 - b) assigned the correct tax code;
 - c) recorded at the appropriate time;
 - d) accounted for in the proper tax period;
 - e) documented appropriately.