| Treasurer’s Direction (mandatory) | |
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| **Purpose** | To provide a framework to comply with Commonwealth tax obligations |
| **Last reviewed** | 20 June 2012 |
| **Operative date** | Commencing from 1 March 2019  Not retrospective |
| **References** | [Corporate tax policies](http://ntgcentral.nt.gov.au/ntg-tools-services/money-and-finance/corporate-taxation)  *Financial Management Act 1995*  *A New Tax System (Goods and Services Tax) Act 1999*  *Fringe Benefits Tax Assessment Act 1986*  *Taxation Administration Act 1953*  *Fuel Tax Act 2006* |

# Scope

1. Commonwealth taxes are imposed by the Australian Government, and include:
   1. goods and services tax (GST)
   2. fringe benefits tax (FBT)
   3. pay as you go (PAYG) withholding
   4. fuel tax credits (FTC)
   5. national tax equivalent regime (NTER).
2. The national tax equivalent regime is **excluded** from the scope of this Treasurer’s Direction.

# Corporate tax policies

1. Corporate tax policies are issued by the Department of Corporate and Information Services (DCIS), pursuant to this Treasurer’s Direction.
2. Corporate tax policies focus on achieving compliance with Commonwealth taxes.

# Roles and responsibilities

## Agencies and government business divisions

1. An accountable officer or delegate must establish and maintain reasonable measures to ensure his or her agency complies with:
   1. Commonwealth tax legislation
   2. corporate tax policies.

## Department of Corporate and Information Services

1. In accordance with relevant corporate tax policies and DCIS Taxation Services’ service statement, the role of DCIS includes:
   1. developing whole of government policy on Commonwealth taxation matters
   2. ensuring consistency on taxation matters across whole of government
   3. providing advice to agencies on technical taxation queries.

# Taxation advice

1. In the first instance, an accountable officer or delegate must seek advice on Commonwealth taxes from DCIS.
2. Pursuant to paragraph 7 and at the discretion of the accountable officer or delegate, advice may be sought from third parties subject to the following conditions:
   1. the third parties have appropriate qualifications and or experience to give such advice
   2. as soon as practicable, a copy of the letter of engagement and advice is provided to DCIS.

# Audit and reviews

1. An accountable officer must ensure his or her agency participates in audits or reviews, which may be initiated by any of the following:
   1. DCIS
   2. Northern Territory Auditor-General’s Office
   3. Australian Taxation Office.
2. An accountable officer or delegate must provide DCIS with a copy of the outcomes and key issues identified during an audit or review of Commonwealth taxes in his or her agency, as soon as practicable.

# Private rulings

1. [Private rulings](https://www.ato.gov.au/General/ato-advice-and-guidance/ato-advice-products-(rulings)/private-rulings/) are binding advice that sets out how a Commonwealth tax law applies in relation to a specific scheme or circumstance.
2. An accountable officer or delegate must consult with DCIS before seeking a private ruling from the Australian Taxation Office.
3. All private rulings must be lodged through DCIS.

# Reporting

1. An accountable officer or delegate must, as soon as practicable, notify:
   1. the Under Treasurer of all Commonwealth tax matters that could reasonably have a significant impact on the agency’s financial statements or the Treasurer’s annual financial statements
   2. DCIS of any direct contact made to the agency by the Australian Taxation Office.

| Change history | | | |
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| **Version** | **Date** | **Author** | **Change details** |
| 1.0 | June 2012 | DTF | Issue new. |
| 1.1 | March 2019 | DTF Financial Policy | Exclude NTER from scope; update agency name changes; new mandates relating to seeking tax advice, audit and reviews, private rulings and reporting (refer Treasury Circular L01-19). |