

FINANCIAL REGULATIONS SUPPORT DOCUMENT 23

Responsibility for Tax Administration

1. INTRODUCTION

The purpose of this support document is to set out individual responsibilities as required by Financial Regulation 20: Taxation.

The responsibilities involved in tax administration include:

- Tax advice and planning
- Maintenance and Circulation of code Lists
- Maintenance of Tax records
- Managing the tax implications of individual transactions
- Making payments of tax to the relevant bodies
- Receiving tax repayments from the relevant bodies
- Compiling and submitting tax returns
- Reconciling tax control accounts

The following officers lead on fulfilling these responsibilities:

Type	Individual Responsibility
Value Added Tax (VAT)	Corporate Accountant
Payroll Income Tax (SCH E) Income Tax not falling within another schedule (SCH D) National Insurance (IT/NI) Construction Industry Scheme (CIS)	Operational Finance Manager

All staff involved in processing orders, invoices, petty cash claims and collecting income also have responsibilities for managing the VAT implications of individual transactions