

GST in a funding claim

Electoral Disclosure and Funding Act 2023

This guideline is issued under section 173(1) of the *Electoral Disclosure and Funding Act 2023*, which allows the Tasmanian Electoral Commission to issue guidelines for any matters dealt with in the Act.

Guideline

Where a claim for payment is made from the Election Campaigns Fund or the Administration Fund, the GST component of expenditure is only to be included in the claim if the claimant considers it is not entitled to a tax credit for these expenditures.

The Tasmanian Electoral Commission will only reimburse the GST component of expenditure where the claimant is not entitled to a tax credit. Where a tax credit is received from the Australian Taxation Office for expenditure that was paid out of the campaign account of a registered party, independent House of Assembly member, or independent House of Assembly candidate, the tax credit may be deposited into that account.

This applies to all claims from the Election Campaigns Fund or the Administration Fund, and the administration of a campaign account, made in accordance with the following parts of the *Electoral Disclosure and Funding Act 2023*:

- Part 9 – Campaign Accounts
- Part 11 – Public Funding of Assembly Election Campaigns
- Part 12 – Administrative Funding for Assembly