

Payroll tax in an Administration Fund 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

Section 14 of the Act establishes the meaning of *Assembly administrative expenditure* and includes at subsection 14(1)(b)(vii) 'expenditure on the reasonable remuneration of staff' engaged in relevant administrative and operational activities.

The Tasmanian Electoral Commission has determined that payroll tax is an on cost for such staff and is eligible for payment where it is included in an Administration Fund claim, so long as evidence of the expenditure is provided with the claim.

This applies to all claims from the Administration Fund made in accordance with Part 12 of the Act – Administrative Funding for Assembly.