



# LITHGOW CITY COUNCIL

## 4. COMMUNITY LIAISON

Policy 4.3

DONATIONS – GST TREATMENT FOR GRANTS AND  
CONTRIBUTIONS

Version 2

## 4. COMMUNITY LIAISON

### 4.3 DONATIONS – GST TREATMENT FOR GRANTS AND CONTRIBUTIONS

**OBJECTIVE:** To ensure that community groups are not disadvantaged with the introduction of the Goods and Services Tax (GST) legislation by the grossing up of grants and contributions to achieve a revenue neutral result.

**POLICY:**

That Council include a 'gross up' for the Goods and Services Tax, in grants and contributions made to sporting, cultural and economic development organisations and groups.

<b>Maintained by Department:</b>	Internal Services	<b>Approved by:</b>	Council		
<b>Reference:</b>	Dataworks: Policy Register	<b>Council Policy No:</b>	4.3	<b>Effective Date:</b>	4 Nov 08
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