



LITHGOW CITY COUNCIL

Policy 4.3

DONATIONS – GST TREATMENT FOR GRANTS AND
CONTRIBUTIONS

Version 1

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.

Maintained by Department:	Internal Services	Approved by:	Council		
Reference:	Dataworks: Policy Register	Council Policy No:	4.3	Effective Date:	16/10/2006
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