



WALGA TAX
SERVICE GUIDE
2024-25

WALGA TAX SUPPORT AND ADVISORY

The WALGA Taxation Support and Advisory Service (“the Service”) is an essential resource for Western Australian Local Governments, offering up to date, relevant, and easy to understand information on all aspects of taxation that affect local government.

Introduction

Subscribers to the Service have access to support on a wide range of tax issues, including Goods and Services Tax (GST), Fringe Benefits Tax (FBT), Fuel Tax Credits and Pay-As-You-Go (PAYG) withholding.

This technical support assists your local government stay aware of changes to tax law and enables the resolution of tax issues efficiently and effectively.

Subscribers also have access to the full range of fee for service offerings from Moore Australia (WA) outside the scope of the Service.

For details on these additional services please contact the team: walgatax@moore-australia.com.au.

Accessibility

All support requests should be submitted via email walgatax@moore-australia.com.au. To ensure all requests are dealt with effectively, and responses are of the highest quality, advice is not provided over the phone.

Quality and Timeliness

We are committed to providing subscribers with a professional service, combining our local government and tax knowledge to deliver relevant, current, timely and easy to understand advice local governments can rely on.

As part of the Service, we continually seek practical solutions to problems facing local governments and develop training to meet their needs.

In order to best serve local government, we employ professionals who have previously worked in local government. As a result, we can tailor our responses using familiar terminology and develop training that is relevant, practical, and easy to follow.

We aim to respond to all support requests within two working days, however, if the subject matter is particularly complex it may take a little longer. In these circumstances we will contact you for further Information or to advise when we expect to be able to respond fully to your support request.

If a support request is urgent, we will try to get a response to you within the time frame you have advised. However, this may not always be possible.

If your support request can only be resolved with comprehensive and specific advice outside of the scope of the Service, you can access our services for an additional fee.

WALGA TAX SERVICES

Questions and Answers

As a subscriber, you can submit support requests in relation to taxation matters for your local government. We pride ourselves on our service level and commit to providing a concise, relevant and easy to understand response to all queries within two working days (where possible).

Our experienced team is able to respond to a broad range of enquiries. We use our extensive local government knowledge to provide professional taxation support and ensure our advice includes the practical application of tax law tailored to your needs. We have received hundreds of enquiries through the WALGA Tax Service covering a wide range of topics including:

- Property transactions
- GST on Fee and Charges
- Payments to suppliers
- Council Member taxation
- Fuel Tax Credits
- GST on grants and appropriations
- PAYG withholding and Eligible Termination Payments (ETPs)
- Superannuation
- FBT matters
- Salary packaging
- Compliance with Australian Taxation Office requirements

To ensure you receive a prompt answer to your support request we ask all queries meet the following criteria:

- Submitted in writing, or via email walgatax@moore-australia.com.au
- Concisely outline relevant background facts
- Clearly identify the question you wish answered

We reserve the right to charge a fee for answering queries from subscribers who submit an excessive number of support requests during the year. These subscribers will be notified before we undertake any work that will generate an additional charge. Please note we cannot give advice over the phone as our responses go through a review process to ensure accuracy and relevance.

Advocacy

On behalf of our subscribers, we contact the ATO and advocate and pursue issues of importance to the Industry.

Monthly Newsletter

We issue a minimum of ten electronic newsletters a year, containing information relating to legislative changes and current topical issues impacting local government. These newsletters also include recent and relevant enquiries received (without identifying the origin of the enquiry) to highlight issues and information that may be of general interest across the industry.

When legislative changes affecting local government are announced, or there are any matters of interest attracting attention in the media, special alerts are released highlighting the likely impact.

To ensure the newsletters are received by the officers dealing with matters such as the administration of FBT, GST, and other indirect tax, it is essential they are on our distribution list. If you do not currently receive our newsletter but would like to, please email your details to Carli Bailey – cbailey@walga.asn.au

There is no limit to the number of officers in your organisation who receive the monthly newsletter. We recommend that key staff from Corporate Services, Finance, Governance and HR receive the newsletter to support awareness of taxation matters which may impact operations.

WALGA TAX SERVICES

Training

The service offers specific local government training workshops and webinars on topics such as FBT, PAYG and GST. We also attempt to coordinate these workshops with industry events such as the Local Government Professionals (WA) Finance Conference, to reduce travel expenses. We also offer all our training online in a professionally run format allowing greater flexibility. These workshops have in the past included topics such as changes to Division 81 (Exempt Fees and Charges), GST issues for Local Government and FBT issues for all local governments.

Details of the dates, venues and topics for these workshops and webinars are published in our monthly newsletter. We can offer training on any topics tailored to suit your needs. Contact us to learn more, or see our events page: www.moore-wa.com.au/Events

Council Members Guide

The Service maintains a guide which provides advice on tax issues relevant to Council Members. The guide will be distributed to subscribers and is available on request by contacting walgatax@moore-australia.com.au. Subscribers can download this guide from the WALGA Tax portal.

Local Government Officer's Tax Guide

The Service maintains a guide prepared specifically for finance, accounting and payroll staff of Western Australian local governments. The guide covers topics which the WALGA Tax Service most often gets questions on and is the purpose of creating a reference guide which Local Government employees can use in their daily roles.

Additional Services

To ensure the subscription service is affordable our responses are limited to general advice with a contained scope. In the vast majority of enquiries we receive each year, our subscribers are happy with this level of detail.

However, should your query require dedicated and comprehensive research to meet your particular needs, we can provide this service for a negotiated fee.

We can also provide the following additional fee services:

- Prepare and lodge your Business Activity Statement (BAS)
- Employment Termination payment calculations
- Prepare and lodge your FBT return
- Review or prepare a salary packaging guide
- Review your fees and charge schedule
- Prepare and manage a private binding ruling request to the ATO
- Assist with managing an ATO compliance audit
- Undertake a comprehensive review of your tax compliance with the results presented in a written report
- Fuel tax credit reviews and advice, and much more

Service Provision

Moore Australia (WA) Pty Ltd fully manages the service and provides monthly statistical and performance information to WALGA for their review.

Moore Australia is a respected firm of Chartered Accountants which, via its antecedent firms, has provided extensive audit and advisory services to local government since 1993.

WALGA Administration

WALGA maintains the contract administration for the Service and manages subscriptions.

WALGA also utilises the Tax Service technical information in its policy and advocacy work. WALGA, in conjunction with the WALGA Tax Support Team occasionally attends meetings with regulatory bodies where required.

For enquiries relating to Service administration and subscriptions, please contact Carli Bailey – cbailey@walga.asn.au

WALGA TAX SUPPORT TEAM

DANIEL PEGDON CA CTA



Director, Tax and Business Advisory

daniel.pegdon@moore-australia.com.au

- Joining Moore Australia in 2011, Daniel has over 15 years of experience in tax and is a Director in the Tax and Business Advisory division.
- He has extensive experience in issues spanning from local government tax matters to international tax, along with expertise in corporate tax, managing tax consultancy services and provides advice in relation to CGT, International Tax, GST, PAYG, and FBT.
- Daniel is a member of the Institute of Chartered Accountants and is a Chartered Tax Advisor, and regularly presents seminars for the CPA, The Tax Institute and local government bodies.

Qualifications

- Bachelor of Commerce
- Chartered Accountant - CAANZ
- Chartered Tax Advisor
- Registered Tax Agent

ADRIAN MIRAUDO CA



Manager, Tax and Business Advisory

adrian.miraudo@moore-australia.com.au

- Adrian has been with Moore Australia since 2016 and is one of the firms Managers.
- Adrian is primarily responsible for responding to the subscription questions and preparing our regular electronic newsletters. Adrian also provides specialist FBT and GST advice and reviews the technical aspects for the Service.
- He has expertise in indirect taxes and manages tax consultancy services and provides advice in relation to CGT, GST, PAYG and FBT.
- Adrian is a member of the Institute of Chartered Accountants.

Qualifications

- Bachelor of Commerce
- Chartered Accountant

WALGA TAX SUPPORT TEAM

TONY INCE CA CTA



Indirect Tax Specialist, Tax and Business Advisory

tony.ince@moore-australia.com.au

- Tony has more than 30 years' experience in indirect tax matters. He has been involved in GST since its inception in Australia and was the spokesperson for CPA WA during implementation.
- Since 2003, Tony has presented as a sessional lecturer in undergraduate and post-graduate tax at Curtin University and instructs for the Tax Institute in their 'Structured Education Program'.
- Tony's areas of expertise are Indirect Taxation (GST), Fuel tax credits, state taxes, land tax, payroll tax and compliance.

Qualifications

- Chartered Tax Adviser
- Graduate Australian Institute of Company Directors
- Chamber of Commerce and Industry of Western Australia 'Taxation Committee' (Chairman)
- CPA Public Practice Committee (Member including Chair in 2001)
- Australian Society of Certified Practising Accountants (Fellow)
- CPA Western Australian Divisional Council (Member)
- Chamber of Commerce and Industry of Western Australia 'Government and Fiscal Policy Forum' (Member)

ABOUT US

Moore Australia WA

Moore Australia (WA) Pty Ltd is a leading provider of business solutions, providing a comprehensive range of personalised audit, accounting, tax, advisory and local government services to our clients. When you work with us, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business.

We have been a trusted advisor to many local governments, businesses and not for profit organisations for nearly four decades, providing advice customised to meet the needs of our clients. Our success is derived from our ability to understand the challenges that our clients face and provide intelligent solutions. We combine genuine client engagement with astute advice.

We offer a wide array of services and have specialist knowledge in a multitude of industries and sectors.

The network is structured to share experience and resources for the benefit of our clients. The members firms have operated for many decades and enjoy a continuity of staff partners.

Specialty Areas

- Local and State Government
- SMEs
- Listed companies.
- Not-for-profit
- Migrant Advisory
- Family Business
- Energy and Resources sectors
- Asia Desk

Moore Australia

Moore Australia is a leading national network of independent firms of business advisors and chartered accountants in the key business centres around Australia.

All Moore Australia firms are long-standing members of their local business communities and specialise in providing highly personalised, expert and commercially astute assurance, accounting, tax and advisory services to their clients.

Being part of this network enables us to share expertise and knowledge to ensure our clients receive the best advice and highest quality of service wherever they do business in Australia.

Moore Global

Moore Global is one of the world's major accounting and consulting networks with a strong presence in over 114 countries with 558 offices.

The member firms offer a range of integrated services to help you grow, realise and protect your wealth, both in your home country and internationally. The aim of all the services offered is to add real commercial value to you and your business.

By combining local expertise and experience with the breadth of our worldwide networks, clients can be confident that, wherever their requirement, Moore Australia will provide the right solution to their local, national, and international needs.



CONTACT US

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The information provided in this document is for general advice only and does not represent, nor intend to be advice. We recommend that prior to taking any action or making any decision, that you consult with an advisor to ensure that individual circumstances are taken into account.

Cover Image: Shutterstock Image 1570816885; Australian native plant 'kangaroo paw' is blooming in red and yellow with distant city skyline in the distance.
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