



MOORE STEPHENS

WALGA TAX SERVICE
Service Guide 2015-16

Website:

www.mslgs.com.au

Email:

walgatax@moorestephens.com.au

The Essential Taxation
Support and Advisory Service
for Local Government



Welcome to the WALGA Tax Support and Advisory Service

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

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) and PAYG withholding.

This technical support will ensure your local government is aware of changes to tax law and able to resolve tax issues efficiently and effectively.

Subscribers also have access to the full range of fee for service offerings from UHY Haines Norton outside the scope of the Service. For details on these additional services please contact the team on walgatax@uhyhn.com.au.

Accessibility

All support requests should be submitted to the Service, either via email (walgatax@moorestephens.com.au) or the website (www.mslgs.com.au). To ensure all requests are dealt with effectively, and responses are of the highest quality, advice is not provided over the telephone. Subscribers are discouraged from calling the Service as it may result in delays to the support request being answered.

Subscribers have access to the Service website to log support requests, as well as all the technical updates, bulletins, newsletters, alerts and training information contained on the website. To access the website please go to (www.mslgs.com.au). If you are a subscriber and do not have access to the website please email (walgatax@moorestephens.com.au).

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 within local government. As a result we are able to 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 timeframe you have advised however, this will 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.

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 make use of 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. In the past 12 months we received over 400 enquiries through the WALGA Tax Service covering a wide range of topics including:

- Property transactions;
- GST on Fee and Charges;
- Payments to suppliers;
- Elected member taxation;
- GST on Grants and appropriations;
- PAYG withholding and Eligible Termination Payments (ETPs);
- Superannuation;
- FBT matters;
- Salary packaging; and
- Compliance with Australian Taxation Office (ATO) requirements.

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

- Submitted in writing - either via email (walgatax@moorestephens.com.au) or the website (www.mslgs.com.au);
- Concisely outline any background facts that are relevant; and
- 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.

Monthly Newsletter

We issue a minimum of 10 electronic newsletters a year, containing information relating to legislative changes and current topical issues impacting local government.

These newsletters also include a number of 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 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

Services (Continued)

you do not currently receive our newsletter but would like to, please email your details to walgatax@moorestephens.com.au.

Advocacy

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

Training

The service offers specific local government training workshops on topics such as FBT and GST. We also attempt to coordinate these workshops with local government conferences such as the Local Government Manager's Australia (LGMA) Finance Professional Conference to reduce travel expenses.

These workshops have in the past included topics such as changes to Division 81 (Exempt Fees & Charges), GST issues, FBT issues for Regional Councils and FBT issues for Metropolitan Councils.

Details of the dates, venues and topics for these workshops are published in our monthly newsletter.

Elected Members Guide

The Service maintains a guide that provides advice on tax issues relevant to Elected Members. The guide is available in electronic format and can be downloaded from the WALGA Tax website.

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 the over 400 enquiries we receive each year our subscribers are happy with this level of detail. However, should your query require us to undertake 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 services for a fee:

- Prepare and lodge your Business Activity Statement (BAS)
- 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

Service Provision

Moore Stephens Pty Ltd fully manages the service and provides statistical and performance information to WALGA on a monthly basis for their review.

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

Moore Stephens is an association of independent firms in Australia and New Zealand. It is structured to share experience and resources for the benefit of our clients.

The member firms have operated for many decades and enjoy a continuity of staff and partners. The ANZ association is the Australian member of the international accounting network UHY International with 248 offices in 81 countries. The Perth office currently comprises 9 Partners and 46 staff.

WALGA Administration

WALGA centrally maintains the contract administration for the Service and manages subscriptions. WALGA also utilises Tax Service technical information in its policy and advocacy work. WALGA, in conjunction with the WALGA Tax Support Team attends meetings with regulatory bodies including the ATO, Department of Treasury and Finance, and industry groups to represent interpretive issues and consult on regulatory reform.

For enquiries relating to Service administration and subscriptions please contact Andrew Blitz, Business Development Manager on ablitz@walga.asn.au.

WALGA Tax Support Team



PAUL BREMAN FCPA FLGMA
Partner – Local Government Services

Paul is the Partner responsible for the Tax Service. Paul provides his in-depth and extensive industry knowledge to ensure the Service is relevant to the Industry.



VARUN KUMAR
Accountant

Varun is additional resource, working closely with Charlotte to undertake research, maintain the website and develop responses to the queries submitted to the Tax Support Service.



JAMES TNG FCA
Partner – Tax and Business Services

James is an additional resource providing further specialist FBT and GST advice and technical support when required.

Disclaimer

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