



Policy: Taxation

Purpose

To ensure compliance with the University's taxation obligations.

Overview

To set out compliance with taxation obligations.

Scope

This Policy applies across the University.

Policy statement

1. The University will comply with its taxation obligations in accordance with the requirements of the *Australian National University Act 1991* (as amended) and other legislative requirements that may be applied from time to time.
2. Notwithstanding section Section 48 of the *Australian National University Act 1991*, which provides “the University is not subject to taxation under the laws of the Commonwealth or of a State or Territory except for payroll tax...”, a range of obligations are imposed on the University under the Goods and Services Tax, Fringe Benefits Tax, and Pay As You Go Taxation regimes.

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