

11. VALUE ADDED TAX (VAT)

11.1 HEAD OF FINANCE RESPONSIBILITIES

It shall be the responsibility of the Head of Finance to secure arrangements for the administration and accounting of VAT to ensure compliance with all statutory requirements including such returns as are required within laid down timescales.

11.2 CHIEF OFFICERS' RESPONSIBILITIES

Each Chief Officer shall keep records, as determined by the Head of Finance, for the prescribed statutory period, of all matters pertaining to the administration and accounting of VAT, and in particular:

- All supplier invoices, including any relevant back-up and authorisation documents;
- Documentation supporting all income raised by invoice; and
- Documentation supporting all non-invoiced income, including amounts lodged directly with the bank and cash collected directly by departments.

11.3 DIRECTION AND ADVICE

The Head of Finance will nominate one Finance Division officer as the contact point for enquiries regarding any VAT matter. Each Chief Officer shall fully observe any direction and advice regarding VAT as may be issued by the Head of Finance or the nominated officer.

**For clarification or any queries in respect of this section please contact
Joy Anderson on extension 6153**