



# DOPLAR

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## **CIRCULAR TO DEPARTMENTS AND AUTHORITIES No. 3 of 2000**

### **SALARY PACKAGING – INPUT TAX CREDITS**

The introduction of the Goods and Services Tax [GST] permits, in certain circumstances, employers to claim input tax credits [ITCs] for GST paid on business inputs.

ITCs may arise in relation to salary packaged benefits.

The treatment of ITCs within salary packaging arrangements is a matter for respective agencies to determine. Such arrangements are to operate at no cost to the employer.

*JP*  
**JEFF RADISICH  
EXECUTIVE DIRECTOR  
LABOUR RELATIONS SERVICES**

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