

<i>POLICY</i> TAX RETURN	Number: 3-80 Section: FINANCE Page: 1 of 2
Issuing Authority	CASLP-NL Board of Directors
Author	CASLP-NL Board of Directors
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OVERVIEW

Section 15 of the *Health Professions Act* (HPA) permits the College of Audiologists and Speech-Language Pathologists of Newfoundland and Labrador (CASLP-NL) to collect fees in an amount sufficient to discharge its duties under the Act. All monies received by the College shall be applied by it to its duties under the Act and be collected and disbursed in a way that is consistent with federal and provincial tax laws.

POLICY

CASLP-NL or its designate will complete and file a yearly tax return in accordance with federal and provincial tax laws.

PROCEDURE

- The College Treasurer will forward all necessary documentation to the College's Accountant within 60 days of the financial year end.
- The Accountant will complete and file the College's tax return.
- The Accountant will provide a copy of the completed tax return to the Treasurer.
- The Treasurer will inform the College Board once Canada Revenue Agency has reviewed the return.

REFERENCES

Province of Newfoundland and Labrador: Health Professionals Act, SNL 2010, c.H-1.02

APPROVED BY:



CASLP-NL Chairperson



CASLP-NL Board Member