



**COLLEGE OF AUDIOLOGISTS AND
SPEECH-LANGUAGE PATHOLOGISTS OF
NEWFOUNDLAND & LABRADOR**

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| Policy TAX RETURN | Number: 3-80 Section: FINANCE Page: 1 OF 2 |
| Issuing Authority | CASLP-NL Board of Directors |
| Author | CASLP-NL Board of Directors |
| Date Originated | JUNE 13, 2013 |
| Approval Date | NOVEMBER 6, 2013 |
| Scheduled Review Date | |
| Revision Date(s) | NOVEMBER 3, 2017 |

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 provincial tax laws.

Policy:

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

Procedure:

- The College Treasurer will forward all necessary documentation to the College's Accountant by September 30.
- 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.

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- The Treasurer will inform the College Board once Canada Customs and Revenue Agency has reviewed the return.

References:

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

Approved By:

Member



CASLP-NL



CASLP CASLP-NL Board Member-NL Board