

# Mā tō tātou iwi For our People

Sensitive Expenditure Policy



**Western  
Bay of Plenty**  
District Council

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 2 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

**Policy Name:** Sensitive Expenditure Policy 2023

**Endorsed by:** Senior Leadership Team

**Group:** Risk and Assurance, Corporate Services

**Approved by:** Chief Executive Officer

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**Review:** Every 3 years, or as required. Next review to be completed by 31 January 2027. This Policy does not cease to have effect because it is due for review, or in the process of being reviewed.

**Consultation:** Internal

**Policy Type** Council Operational

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 3 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

<b>1. Purpose .....</b>	<b>4</b>
<b>2. General Approach .....</b>	<b>4</b>
<b>3. Travel and Accommodation Expenditure .....</b>	<b>4</b>
3.1 General .....	4
3.2 Air Travel .....	6
3.3 Car Travel .....	6
3.4 Taxis .....	7
3.5 Travel Arrangements .....	7
3.6 Airline Lounge Membership .....	8
3.7 Accommodation and Meals .....	8
3.8 Credit Cards and Cash Advances .....	9
<b>4. Entertainment and Hospitality Expenditure .....</b>	<b>9</b>
<b>5. Goods and Services Expenditure .....</b>	<b>11</b>
5.1 Sale of Surplus Council Assets .....	11
5.2 Private Use of Council Assets .....	12
5.3 Council Use of Private Assets .....	12
5.4 Private Use of Council Suppliers .....	12
<b>6. Staff Support and Welfare Expenditure .....</b>	<b>12</b>
6.1 Clothing and Grooming .....	12
6.2 Financing Activities of the Staff Social Club .....	13
6.3 Farewells and Retirements .....	13
6.4 Sponsorship of Staff or Other .....	13
6.5 Professional Membership .....	13
<b>7. Other Expenditure .....</b>	<b>14</b>
7.1 Corporate Boxes – Acquisition and Use .....	14
7.2 Donations .....	14
7.3 Koha .....	15
7.4 Communications Technology .....	15
7.5 Gifts .....	15
<b>8. Associated Policies .....</b>	<b>15</b>
<b>9. Associated Procedures .....</b>	<b>16</b>
<b>10. Relevant Legislation .....</b>	<b>16</b>

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 4 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

# Sensitive Expenditure Policy

## 1. Purpose

- 1.1 The policy objective is set in accordance with the financial management sections 100 and 101 of the Local Government Act 2022 (financial prudence); and, with due regard to the Controller & Auditor-General's good practice guide, "Controlling sensitive expenditure: Guidelines for public entities" (October 2020).
- 1.2 Council and its staff or agents are required to spend public funds subject to the standards of probity and financial prudence, such that all expenditure withstands public scrutiny.

## 2. General Approach

- 2.1 The standards of probity and financial prudence apply the principles that expenditure decisions:
  - Have a justifiable business purpose
  - Preserve impartiality
  - Are made with integrity
  - Are moderate and conservative, having due regard to the circumstances
  - Are made transparently, and
  - Are appropriate in all respects
- 2.2 The expenditure be made with proper segregation of duties.
  - This means that the approval of sensitive expenditure should be given by a person senior to the person who will benefit or who might be perceived to benefit from the sensitive expenditure, wherever possible. Where this is not possible, this fact should be recorded, and any such expenditure should be subject to some form of monitoring.

## 3. Travel and Accommodation Expenditure

### 3.1 General

- 3.1.1 Business travel is any travel that an elected member or employee is required to undertake during their term or employment in order to carryout Council business and includes travel undertaken for education and development purposes, such as attendances at conferences or courses.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 5 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

- 3.1.2 When elected members or employees must travel on Council business, Council aims to provide for their comfort and well being, while at the same time receiving the best value for the money spent on business travel expenses.
- 3.1.3 Generally, Council will pay for accommodation, meals and other reasonable business travel expenses. Elected members and employees are expected to live normally while on Council business without experiencing any personal financial loss. At the same time, elected members and employees are asked to spend public money with the same care and judgment that they would use with their own funds.
- 3.1.4 A spouse or partner may accompany the Mayor, Chief Executive Officer, Deputy Chief Executive Officer, Elected Member, Chief Financial Officer or General Manager to a business conference or event only when required to represent Council in an official capacity and where their attendance contributes to a clear business purpose. Council shall pay for the conference registration (where applicable) and the cost of their spouse/partner attending the official conference dinner. This is restricted to the Chief Executive Officer, Deputy Chief Executive Officer, the Mayor, elected members, Chief Financial Officer and General Managers spouse/partner only and does not include any other extra activities, airfares or meals. Such attendance requires prior approval from the Chief Executive Officer or, in the case of the Chief Executive Officer's spouse/partner, the Mayor.
- 3.1.5 Employees are permitted to undertake private travel before, during or at the end of business travel that is paid for by Council provided that there is no additional cost to Council and the private travel is only incidental to the business purpose.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 6 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

3.1.6 In respect of tipping, individuals must have due regard for the principles of moderate and conservative expenditure. Council shall not reimburse for costs incurred for tipping while on Council business in New Zealand. Tipping expenses incurred during international business travel may be reimbursed providing they are not extravagant and only in places where tipping is local practice.

3.1.7 Further details on the treatment and process of travel and accommodation expenses are detailed in Policy HRP800-805.

### 3.2 Air Travel

#### 3.2.1 Domestic:

Economy class shall be used for all flights within New Zealand.

#### 3.2.2 International:

International travel requires prior written approval from the Chief Executive Officer.

Economy class shall be used for all flights except in special or certain circumstances, for example, long-haul flights (7-8 hours) where, with the prior approval of the Chief Executive Officer, business class or Pacific class may be appropriate.

Council will pay for stopovers only when there is a clear business purpose and with prior approval of the Chief Executive Officer.

### 3.3 Car Travel

#### 3.3.1 Vehicle Use:

When driving is the most convenient and economical means of transportation, employees must, in the first instance, use a Council vehicle to reach their destination or for use during the business trip.

Council expects employees to hire the most economical type and size of rental car for use on Council business, taking into account the distance and number of people. Rental cars shall be arranged by the Executive Assistants who will obtain at least two quotes and ensure best value for money.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 7 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

Employees who wish to, or those without access to a Council vehicle, may use their personal vehicle for a business trip provided that:

- They obtain their supervisors/managers approval in advance;
- Use of their vehicle is the most economical and convenient form of transportation to the business site; and
- Their vehicle is legally compliant, and they carry insurance to cover liabilities to third parties.

Reimbursement of expenses associated with the use of a personal vehicle is calculated at a rate per kilometre. The maximum amount the Council will pay for a trip during which an elected member or employee uses a personal vehicle will be the amount that would have been reimbursed if they had taken an economy class flight.

The current rate per kilometre reimbursed for use of a personal car is shown on the Expenses Claim Form.

Elected members and employees shall be responsible for any fines incurred (parking or traffic offences) whilst using a vehicle for Council business. Employees may not be required to pay fines relating to an aspect of the condition of a vehicle being used for Council business that is outside their control.

### 3.4 Taxis:

- 3.4.1 Elected members and staff will be issued with and use the taxi card/voucher system when on Council business or if the travel is part of a full itinerary including flights and accommodation the Executive Assistant can use Council's travel management supplier who will organise a taxi. The Executive Assistants issuing taxi cards/vouchers will record the name of the recipient and purpose for which each card/voucher is issued.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 8 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

### 3.5 Travel Arrangements

- 3.5.1. Elected members travel shall be booked through the Governance Team or Mayor's Executive Assistant and employees travel shall be booked through their respective Executive Assistant. All flights are to be booked via the Councils preferred supplier or portal unless a full itinerary is required that includes flights and accommodation. The booking for a full itinerary should be made with Council's travel management supplier via their online booking system. Accommodation can be booked separately adhering to Council's travel guidelines. Purchase orders are required before any travel arrangements are booked. In all cases the most economical prices for airfares, car rentals, hotels and other related expenses shall be obtained, with two quotes being obtained for international travel from TANZ accredited travel agents.

### 3.6 Airline Lounge Membership

- 3.6.1 Council will meet the full annual cost of airline lounge club membership for the Chief Executive Officer and the Mayor, for those airlines used for travel on official Council business.
- 3.6.2 The cost of airline lounge club membership may be fully or partially met by Council as approved by the Chief Executive Officer on a case-by-case basis for elected members and senior staff (third tier managers and above), or as agreed per individual employment package.

### 3.7 Accommodation and Meals

- 3.7.1 Elected members and employees will be expected to demonstrate prudence in their selection of hotel accommodation in order to minimise costs without compromising the business/education investment or their personal safety/security. This means that individuals may not necessarily stay at the course/conference venue. A comparison of accommodation should be undertaken, and a final assessment be made, taking into consideration best value, commuting costs, etc.
- 3.7.2 Elected members arrangements shall be made through the Democracy team or the Mayor's Executive Assistant and employee's arrangements shall be made through the group Executive Assistant who will check corporate rates and availability.



Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 9 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

3.7.3 Elected members and employees may choose to make private accommodation arrangements and stay with friends or family. It is recognised that, in this situation, Council will not incur any accommodation costs and, accordingly, reasonable claims will be approved for expenditure incurred in return for hospitality received by individuals staying privately. The reimbursement shall not exceed \$80 per night.

3.7.4 Council may reimburse the Mayor, elected members and Council staff for meals whilst on Council business. Such expenditure shall be moderate and conservative and must be supported by itemised tax receipts and details of the circumstances of the expenditure. Meals (including non-alcoholic drinks) to a maximum cost of \$30 per breakfast, \$40 per lunch and \$80 per dinner per staff member per day with alcoholic drinks, accompanying meals only, at the Chief Executive Officer's discretion.

3.7.5 At the Chief Executive Officer's discretion, reimbursement may be denied in the event expense claims are deemed unreasonable in the circumstances. Council shall not reimburse costs incurred for mini-bar or in-room entertainment (e.g. pay-per-view televised sports events). Council shall not reimburse separate meal expenses where meals are included in the education/conference package paid for by Council. Purchase of alcohol that may be required for events/functions is to be approved by the Chief Executive Officer in advance of travel.

3.7.6 Overseas expense claims for meals, accommodation, taxis and any other expenses incurred while overseas are GST exempt and should not be claimed on an expense claim form.

### 3.8 Credit Cards and Cash Advances

3.8.1 The use of credit cards is defined in Council's Credit Card Policy.

3.8.2 Credit Cards must not be used for cash advances unless in an emergency (usually travel related).

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 10 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

- 3.8.3 In instances where an elected member or employee does not have a corporate credit card and is required to travel overseas on Council business, it may be necessary to provide a cash advance.
- 3.8.4 The amount of any cash advance shall be determined in consideration of the nature and duration of the business travel being undertaken.
- 3.8.5 Original receipts and invoices are to be submitted with all remaining cash from the advance upon return. These are to be reconciled to the original amount of cash advances. Any shortfalls must be reimbursed to Council by the individual to whom the cash was advanced.

#### 4. Entertainment and Hospitality Expenditure

4.1 Council's Entertainment and Hospitality Expenditure can be defined as for the purposes of:

- Building relationships;
- Representing the organisation;
- Reciprocity of hospitality where this has a clear business purpose and is within normal bounds - acceptance of hospitality is expected to be consistent with the principles and guidance for provision of hospitality;
- Recognising significant business achievement; and
- Building revenue.

4.2 It is Council's policy to reimburse elected members and employees for expenses incurred in business entertainment according to the following:

- 4.2.1 Management personnel will conduct entertainment of business associates. On occasions where circumstances justify business entertainment by elected members or employees other than management, prior approval must be obtained from the Chief Executive Officer or the employee's General Manager.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 11 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

- 4.2.2 Entertainment expenses will be reimbursed only for business meals or where these are related to a justified business purpose. The principles of moderate and conservative expenditure and appropriateness are particularly relevant and, accordingly, Council shall reimburse entertainment expenses incurred, including for the provision of alcohol, only where these principles and the integrity of the organisation remain uncompromised. Expenses for entertainment of a personal nature are ineligible for reimbursement.
- 4.2.3 Requests for reimbursement of entertainment expenses must be approved by the Chief Executive Officer, Deputy Chief Executive Officer, Chief Financial Officer or appropriate General Manager and submitted to Accounts Payable on an Expenses Claim Form. Claims must contain detailed itemisation of expenses and the date, place and business reason for the entertainment, in addition to the names of those present (including the relationships to Council. Claims must include itemised tax receipts for all expenditure. Unsupported expenses claims will not be reimbursed.
- 4.2.4 Entertainment expenses must be moderate and conservative, acting with integrity, and preserving impartiality. An unusual or large expenditure for entertainment must be approved by the Chief Executive Officer, before the event.
- 4.2.5 Reimbursement of expenses for entertainment of Council employees must have prior approval of the Chief Executive Officer, Deputy Chief Executive Officer, Chief Financial Officer or General Manager.
- 4.2.6 Entertainment expenses are subject to controls for monitoring and reporting purposes.
- 4.3 For staff related recognition refer to the Informal Acknowledgement and Recognition Policy.
- 4.4 The Chief Executive Officer's expenses are to be signed off by the Mayor and any General Manager.
- 4.5 The Mayor's expenses are to be signed off by the Chief Executive Officer and Deputy Mayor or the Chairperson of the Audit, Risk and Finance Committee.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 12 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

4.6 Elected members expenses will be approved and authorised for payment by the Chief Executive Officer or the General Manager Corporate Services.

## 5. Goods and Services Expenditure

### 5.1 Sale of Surplus Council Assets

- 5.1.1 The principles of impartiality and integrity are particularly relevant. Council assets above \$500 shall be sold with prior approval of the Chief Executive Officer and for the maximum possible price.
- 5.1.2 Two valuations are to be obtained prior to sale. If Council assets are being sold to an elected member or staff member, three valuations are required.
- 5.1.3 As Asset reserve prices are to be approved by two of the following:
- Chief Executive Officer
  - General Manager Strategy and Community
  - General Manager Infrastructure Services
  - General Manager Regulatory Services
  - General Manager Corporate Services
  - Chief Financial Officer
  - Operations Manager
- 5.1.4 Any method of sale that allows Council to meet the authorised reserve is permissible.
- 5.1.5 The Operations Manager has authority to alter the reserve by 10%.
- 5.1.6 In any event, the sale of surplus assets must be documented by the issuance of a tax invoice and receipt.

### 5.2 Private Use of Council Assets

- 5.2.1 Unauthorised private use of Council assets is theft and therefore Council assets may not be used for private purposes unless such use is approved by the Chief Executive Officer or otherwise as specifically provided for in the employee's contract of employment. This includes but is not limited to, private use of Council vehicles, stationery, photocopiers, telephones, mobile telephones, email and internet

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 13 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

services. Refer also to Personal Use of Council Technology (Phones, Photocopiers) Policy.

- 5.2.2 Parking permits issued in connection with official Council business may not be used for private purposes.

### 5.3 Council Use of Private Assets

- 5.3.1 Reimbursement for Council use of personal assets may, from time to time, be approved for reasons such as cost, convenience and availability and where Council would not fully use such an asset if it was acquired directly. For example, business use of private motor vehicle, private mobile telephone, home telephones and computers.
- 5.3.2 Individuals may not approve or administer payment to themselves for use of their assets; managers approving such payments must ensure the principles of justified business purpose, impartiality, integrity and appropriateness are applied.
- 5.3.3 Reimbursement of Council use of private assets is subject to scrutiny, monitoring and reporting.

### 5.4 Private Use of Council Suppliers

- 5.4.1 All staff with delegated authority are responsible for ensuring the selection of suppliers is in Council's best interests and is not influenced by purchasing privileges available to staff in accordance with Council's Procurement Policy.

## 6. Staff Support and Welfare Expenditure

### 6.1 Clothing and Grooming

- 6.1.1 Other than where uniforms or health and safety clothing/equipment are supplied, staff shall not normally be entitled to expenses for clothing or grooming (e.g. dry cleaning, hairdressing etc.) for normal business activity.

### 6.2 Financing Activities of the Staff Social Club

- 6.2.1 Council will support the Staff Social Club and will assist by way of salary deductions and other activities as approved by the Chief Executive Officer as referenced within the Social Club Policy.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 14 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

### 6.3 Farewells and Retirements

- 6.3.1 Expenditure on farewells (including the cost of functions and gifts) shall be moderate and relevant and with prior approval of the Chief Executive Officer. The Chief Financial Officer will be advised of all costs for FBT purposes as referenced within the Informal Acknowledgement, Recognition, Long Service and Staff Leaving Policy.

### 6.4 Sponsorship of Events and Teams

- 6.4.1 All sponsorship events shall be budgeted in the Staff Welfare Account. The details of the sponsorship shall be as referenced within the Sponsorship of Teams and Events Policy.
- 6.4.2 All applications from staff for sponsorship shall be in writing to the Chief Executive Officer or the relevant General Manager. Delegation is with the Chief Executive Officer or General Manager and funded within existing budgets. All proposals must include specific details on how the acknowledgement of the sponsorship from the Western Bay of Plenty District Council will be shown, e.g. this could be by acknowledging on T-shirts, naming the team, etc.
- 6.4.3 Team/Project Leaders for each sponsored event are required to submit a written report to the Chief Executive Officer or relevant group General Manager detailing how the event went and how the team was placed.

### 6.5 Professional Membership

- 6.5.1 Due to the personal nature of professional membership, this is categorised as sensitive expenditure.
- 6.5.2 Any payment of professional fees by Council on behalf of a staff member must be:
- Approved as detailed in HRP800-806 Membership of Professional Organisations.
  - Clearly relevant to the performance of the staff member's duties and responsibilities; accordingly are not liable for fringe benefit tax due to the benefit to Council.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 15 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

- For no longer than one-year in duration unless significant discounts are available and it is reasonable to expect a two year membership to be an advantage to the Council.
- For the benefit of the Council and are not intended to be a personal benefit to staff members, and accordingly are not liable for fringe benefit tax.
- Cancelled or transferred to an appropriate staff member if the staff member's employment with the Council is terminated, via resignation or otherwise.
- Refunded directly to the Council if the membership is cancelled.

## 7. Other Types of Expenditure

### 7.1 Corporate Boxes – acquisition and use

7.1.1 Council shall not, as a general principle, acquire corporate boxes.

### 7.2 Donations

7.2.1 Where payment (in money or provision of goods or services) is made without expectation of receiving goods or services in return, it is a donation.

7.2.2 As a general principle Council does not make donations.

7.2.3 Donations may only be approved by the Chief Executive Officer or the relevant General Manager and must be:

- Disclosed
- Consistent with Council business
- Lawful
- Unpolitical
- Appropriate in size to the circumstances, and
- Shall not result in any counterparty obligation.

7.2.4 Approved donations shall be made only to recognised organisations (rather than an individual) and be by normal commercial means, i.e. by bank deposit rather than cash.

Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 16 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

### 7.3 **Koha**

7.3.1 Koha is acknowledged as a gift, token or contribution given on appropriate occasions as outlined in Council's Koha and Kuia-Kaumatua Payments Policy.

7.3.2 Issuing koha shall have a justified business purpose and be in accordance with Council's Koha and Kuia-Kaumatua Payments Policy which defines appropriate occasions, size of koha, and approval requirements.

### 7.4 **Communications Technology**

7.3.1 Refer to HR policies for information regarding reimbursement to Council for the costs of personal use of Council assets.

### 7.5 **Gifts**

7.4.1 Gifts and gratuities or personal benefits offered to elected members and Council employees must be declared for inclusion in Council's Gift Register and are subject to public scrutiny as outlined in Council's Giving and Receiving Gifts Policy.

7.4.2 Criteria and conditions that apply to the giving and receiving of gifts are specified for staff in the Giving and Receiving Gifts Policy, and in the Code of Conduct for Elected Members.

## 8. **Associated Policies**

- Koha and Kuia-Kaumatua Payments Policy
- Giving and Receiving Gifts (Council officers and staff)
- Protected Disclosures (Whistleblowing) Policy
- Sponsorship of Teams and Events Policy
- Credit Card Policy
- Membership of Professional Organisations Policy
- Informal Acknowledgment and Recognition Policy
- Fraud and Corruption Policy

## 9. **Associated Procedures**

- Procurement Framework
- Code of Conduct Elected Members



Western Bay of Plenty District Council People Policy and Procedures Manual					
Section	Sensitive Expenditure Policy				
Subject	Sensitive Expenditure Policy				Page 17 of 17
Authorised by	General Manager Corporate Services	Primary Document	Yes	Next review month	January 2027

- Declaration of Interests (Elected Members)
- Declaration of Interests (Staff)
- Expenses Claim Form
- Petty Cash Voucher
- Cash Refund Slip
- Refund Payment Voucher
- Request for Overseas Travel
- Declaration of Gifts received/offered Elected Members
- Declaration of Gifts given/offered Elected Members
- Declaration of Gifts received/offered Employees
- Declaration of Gifts given/offered Employees

## 10. Relevant Legislation

- Local Government Act 2002
- NZ International Financial Reporting Standards
- Goods and Services Tax
- Fringe Benefits Tax
- Income Tax Act