

Wiltshire Council

Full Council

18 October 2022

Item 18 – Members’ Questions

From Councillor Trevor Carbin, Holt

**To Councillor Nick Botterill, Cabinet member for Development Control,
Strategic Planning, Finance, Procurement and Commissioning**

Question (22-17)

What’s your opinion on the campaign for fair tax run by the Fair Tax Foundation, and should Wiltshire Council sign up to the [Councils for Fair Tax declaration](#)?

Response:

The Council supports appropriate payment of all taxes due. Taxation is levied in order to fund a huge array of public services as well as seeks to counter financial inequalities, both locally and nationally.

My understanding is that the Fair Tax Foundation is primarily focussed on corporation tax which is a tax payable by companies following a complex legislative framework. The definition of profit for corporation tax purposes is set out in legislation and is not the same as the profit/loss shown in a company’s annual accounts.

Wiltshire Council as a local authority does not pay corporation tax although it deals with many entities which do. All taxes should be paid in line with the law and the regulations in place and being in breach of these leads to significant consequences which can include criminal proceedings. Wiltshire Council will not knowingly engage with entities which are in breach of their legal obligations whether that is with respect to matters of taxation or indeed any other aspect.

The Council’s Corporate Procurement Strategy provides a robust framework for the council and focuses on the delivery of corporate and social goals, using transparent processes. The council commits to meeting its obligations to ensure that all procurement activity addresses relevant social, economic and environmental standards, and that entities the council contracts with meet their legal obligations.

The Council also sets out its support for appropriate taxation and a zero tolerance approach in its Anti-Tax Evasion Policy.