

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Budget Estimates 2013

5 June 2013

**Question:**               **BET 94**

**Topic:**                   **Wine equalisation tax**

**Hansard Page:**       **Written**

**Senator EDWARDS asked:**

94. Refer to Additional Estimates 2013 Written Questions AET 161 – 172.

- a) How many WET audits have been carried out by the New Zealand Inland Revenue Department for each year for the past 5 years?
- b) Where does the New Zealand Inland Revenue Department receive their money from for WET audits?
- c) Does the Australian or the New Zealand Government pay for WET audits conducted in New Zealand?
- d) What does the New Zealand Inland Revenue Department charge for undertaking a WET audit within New Zealand?

**Answer:**

94.

- a) New Zealand Inland Revenue conducts desk based audits on 100 per cent of the New Zealand producer rebate claims before they are paid by the ATO. For the number of claimants over the 5 year period from 2007-2008 to 2011-2012, refer to previous question on notice response (AET 142-143).
- b) The ATO is not in a position to answer this question.  
Further questions on this topic should be directed to New Zealand Inland Revenue or the New Zealand Government.
- c) The Australian Taxation Office makes no financial contribution to New Zealand Inland Revenue for wine equalisation tax audits conducted in New Zealand.
- d) There is no charge to the ATO for the work undertaken by New Zealand Inland Revenue.