

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates 30 May – 1 June 2006

Question: bet 2

Topic: Customs administration of taxes at the border and Accredited Client Program

Hansard Page: **Written**

Senator LUDWIG asked:

1. Can you confirm that Customs administration of taxes at the border (e.g. GST, WET etc.) is not a matter that you can enquire into under your existing Act?
2. Can you confirm that the IGT hasn't looked into the incoming Accredited Client Program as proposed to be amended by the *Customs Legislation Amendment (Border Compliance and Other Measures) Bill 2006*?

Answer:

1. No. Depending upon the situation, activities undertaken by the Australian Customs Service to administer taxes such as the goods and services tax and wine equalisation tax may fall within the scope of the Inspector-General's review powers under the *Inspector-General of Taxation Act 2003*. Such activities may fall within the scope of this Act if those activities are part of systems established by the Australian Taxation Office to administer the tax laws or administrative systems established by the tax laws. Specific legal opinion would be sought in relation to these matters in the event that such a review was contemplated or requested to be undertaken.
2. Yes. As the Accredited Client Program is part of Customs legislation it falls outside the scope of the *Inspector-General of Taxation Act 2003*.