

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

TREASURY

Australian Taxation Office

(Supplementary Budget Estimates 1-2 November 2006)

Question **SBT 95**
Topic: **GST and CUSTOMS**
Hansard Page: **E72**

Senator Sherry asked:

I will just pass up to you a paper with some details—registration, all the refinery and loading capacity et cetera—of a vessel that unloaded some crude petroleum. This is a real-life example of a shipping movement. As an example, when a crude petroleum vessel docks at Fremantle, would the process you have just outlined in general apply?

Mr Jackson—Yes, that is right.

Senator SHERRY—Presumably, there is no exception?

Mr Jackson—Yes, that is right.

Senator SHERRY—I am not familiar with Fremantle dock, but it has an oil refinery berth. It would be there that Customs would make the assessment in respect of the duty and the GST.

Mr Jackson—Again, I cannot speak for Customs, but I would expect that to be the case.

Senator SHERRY—I know that you cannot respond with respect to individual taxpayers, but could you check to see whether compliance in accordance with the law on GST payments and customs duties occurred with respect to this vessel in the particular details that I provided to you?

Mr Jackson—I will take that on notice and deal with Customs on it.

Answer:

The ATO has examined the information provided by the Committee, however, consistent with his long standing practice not to discuss the affairs of individual taxpayers, the Commissioner will not advise the outcome of any investigation.