

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Estimates 22-23 October 2008

Question: sbt 20

Topic: Collected Money

Hansard Page: Written

Senator Coonan asked:

1. What is the legal position concerning money collected through taxation measures that have not been passed through the parliament?
2. If the Alcopops legislation does not pass through Parliament, what will be the process of returning the collected money?

Answer:

1. Revenue from the increase in the tax rate on 'other excisable beverages not exceeding 10 per cent by volume of alcohol', commonly referred to as 'alcopops' and 'ready-to-drink beverages' or RTDs, is being collected in accordance with the provisions of section 114 of the *Excise Act 1901* and section 226 of the *Customs Act 1901*.
2. Treasury cannot answer hypothetical questions regarding what would happen following events that may or may not occur. However, more generally, refunds of excise by the Australian Taxation Office or customs duty by the Australian Customs Service are provided to the entity legally responsible for paying the duty and are made in accordance with relevant legal and legislative requirements and those agencies' policies and procedures.