

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates 2013

14 February 2013

Question: AET 136-141

Topic: Wine Equalisation Tax Rebate (ATO)

Hansard Page: Written

Senator EDWARDS asked:

136. What is the specific number of Australian wine producers who have claimed WET rebates for each of the last 5 years, namely 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12 financial years?
137. How many of these Australian wine producers claimed 0-20%, 20%-50%, 50%-70% and 70- 100% of their maximum rebate in each of those same years?
138. What is the forecast for the number of Australian wine producers who will claim WET rebate for the financial year ending June 2013?
139. What was the total monetary value of WET rebated to Australian wine producers for each of these financial years referred to in question 1?
140. Provide a breakdown for each year for the past 5 years as to the total monetary value of WET rebated to specifically Australian wine producers?
141. What is the forecast budget for the total monetary value of WET to be rebated to Australian wine producers for the financial year ending June 2013?

Answer:

136. The ATO cannot specifically identify Australian wine producers who have claimed WET rebates. Label 1D on the Business Activity Statement (BAS) includes the total WET refundable for credits and the wine producer rebate. Therefore entities reporting at label 1D may not be claiming rebate or may be claiming a mix of rebate and other credits.

However, the total number of Label 1D reporters for each financial year has also been provided.

Financial year	2008	2009	2010	2011	2012
label 1D reporters with an ANZSIC code of 0131 (grape growing) and 1214 (wine and other alcoholic beverage manufacturing)	1632	1694	1760	1833	1912
Total label 1D reporters	2524	2684	2802	2962	3108

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates 2013

14 February 2013

137. As noted in our response to AET 136, the ATO cannot specifically identify the number of Australian wine producers claiming the WET rebate. Below is a further breakdown of taxpayers reporting amounts at label 1D provided in the answer to AET 136.

Number of 1D reporters (based on combined ANZSIC 0131 & 1214)	2008	2009	2010	2011	2012
< 20% (\$1 to \$100,000 at 1D)	1258	1305	1329	1387	1411
20%-50% (\$100,001 to \$250,000 at 1D)	169	179	208	214	224
50%-70% (\$250,001 to \$350,000 at 1D)	46	45	44	41	63
70%-100% (\$350,001 to \$500,000 at 1D)	142	149	161	174	190
> 100% (\$ 500,001+ at 1D)	17	16	18	17	24
TOTAL	1632	1694	1760	1833	1912

138. The ATO would anticipate similar numbers of entities reporting at 1D in 2013.

139-140.

The ATO is unable to provide this estimate, for the reasons noted in our response to AET 136.

141. Response provided by Treasury: Treasury does not forecast total WET producer rebates, but rather net WET receipts.