

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Additional Estimates

26 February 2014

**Question:**               **AET 3044**

**Topic:**                   **Effect of the amendment of legislation on wine-blending rules**

**Hansard Page:**       **153, 26 February 2014**

**Senator EDWARDS asked:**

3044. Senator Edwards: Has the amendment of legislation on wine-blending rules that came into effect in December 2012 led to a dramatic decline in tax rebates being sought of the ATO by the Australian wine producers?

Mr Hefernen: Again, we will have to take that on notice. I think it will go into the previous one we took on notice about the rate of rebate and how that has occurred in Australia.

**Answer:**

3044. Treasury is unable to advise specifically what effect the 2012 amendments to the Wine Equalisation Tax had on producer rebate claims. All WET refund claims are reported on the one BAS label, and comprise of a number of matters not just the producer rebate.

However, we note that the growth rate for refundable amounts (including the producer rebate) from the 2011-12 financial year to the 2012-13 financial year was 2.5 per cent. This was a reduction from the previous year's growth rate of 12.7 per cent. The 2012 amendments only had effect from 10 December 2012 though – halfway through the 2012-13 financial year.