

Senate Economics Legislation Committee
ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates

2016 - 2017

Division/Agency: Australian Taxation Office

Question No: 196

Topic: One Nation GST

Reference: Written

Senator: Ketter

Question:

1. When was the request received by the ATO for a change in GST status from One Nation? (One Nation Queensland Division has the ABN (ABN) 53 975 273 862)
2. Who was in charge of evaluating the request?
3. At what time did the change from unregistered to registered occur?
4. How soon after this change in status would the ABN Look Up web site feature the amended entry?
5. The entry on ABN look up states that the entity has an active GST status.
6. The date from which this status is said to be active is 1 July 2015. Why is this status active from 1 July 2015 and not 2 March 2017?

Answer:

1. The ATO cannot comment on specific taxpayers' affairs given our obligations around confidentiality under the law.
2. The ATO cannot comment on specific taxpayers' affairs given our obligations around confidentiality under the law.
3. The ATO cannot comment on specific taxpayers' affairs given our obligations around confidentiality under the law.
4. Generally this is an overnight process.
5. This is correct as per public information in the ABN Lookup of the Australian Business Register.
6. The ATO cannot comment on specific taxpayers' affairs given our obligations around confidentiality under the law.

Generally an entity can apply to the ATO for retrospective GST registration. If they do this they may be liable for general interest charge and penalties.