

**Senate Economics Legislation Committee**  
ANSWERS TO QUESTIONS ON NOTICE

**Treasury Portfolio**

Budget Estimates

2017 - 2018

**Division/Agency:** Australian Taxation Office

**Question No:** 138

**Topic:** Offset Data

**Reference:** Written

**Senator:** Urquhart, Anne

**Question:**

1. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many claims were made to the Australian Taxation Office in relation to the producer offset?
2. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many claims were made to the Australian Taxation Office in relation to the location offset?
3. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many claims were made to the Australian Taxation Office in relation to the PDV offset?
4. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, what is the average time between a claim and refund in relation to the producer offset?
5. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, what is the average time between a claim and refund in relation to the location offset?
6. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, what is the average time between a claim and refund in relation to the PDV offset?
7. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many refunds were made more than 55 days from the date of the claim in relation to the producer offset?
8. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many refunds were made more than 55 days from the date of the claim in relation to the location offset?
9. In each of the financial years 2014-2015, 2015-2016 and in 2016-2017 to date, how many refunds were made more than 55 days from the date of the claim in relation to the PDV offset?

**Answer:**

		2014-2015	2015-2016	2016-2017
1	Producer offset: number of claims	141	81	≤ 5
2	Location offset: number of claims	≤ 5	≤ 5	≤ 5
3	Post, digital and visual effects (PDV) tax offset: number of claims	37	32	≤ 5
4	Producer offset: average number	38.5	36.0	53

	of days between a claim and refund			
5	Location offset: average number of days between a claim and refund	14.7	57.5	$\leq 5$
6	PDV offset: average number of days between a claim and refund	44.9	49.8	$\leq 5$
7	Producer offset: number of claims where refunds were made more than 55 days from the date of the claim	31	12	$\leq 5$
8	Location offset: number of claims where refunds were made more than 55 days from the date of the claim	$\leq 5$	$\leq 5$	$\leq 5$
9	Post, digital and visual effects (PDV) tax offset: number of claims where refunds were made more than 55 days from the date of the claim	6	10	$\leq 5$

Note: Data is provided based on offset claims made as at 28 February 2017. For the 2016-2017 Year to Date (YTC) figure, the vast majority of claims are usually made upon lodgment of tax return and thus YTD numbers are not an accurate prediction of the year end amount.