# **Senate Economics Legislation Committee**

# ANSWERS TO QUESTIONS ON NOTICE

### **Treasury Portfolio**

Budget Estimates 2017 - 2018

**Division/Agency:** Individuals and Indirect Tax Division

**Question No:** 304

**Topic:** GST Distribution - Tampon Tax **Reference:** Hansard page 56 (30 May 2017)

**Senator:** Dastyari, Sam

### **Question:**

In relation to any modelling done by Treasury on the cost to Government of removing the GST status of tampons, has there been any other work done on this matter in the past two years?

"Senator DASTYARI: Finally, Minister, the question you took on notice was whether any calculation had been done—

Senator Cormann: Since 2015.

Senator DASTYARI: since 2015. The media reports of 2015 were that it was \$120 million over four years. If you come back and the answer is that none has been done, I guess the question that I would put, which you can take on notice, is whether the government was prepared to have another look at the recalculation of that.

Senator Cormann: I will take on notice to see how we can assist you with that."

#### **Answer:**

No. Under the Intergovernmental Agreement on Federal Financial Relations and Commonwealth legislation, a change to GST base would need to be supported by all of the states and territories.