Senate Finance and Public Administration Legislation Committee ANSWERS TO QUESTIONS ON NOTICE BUDGET ESTIMATES 2017-18

Finance Portfolio 24-25 May 2017

Department/Agency: AEC **Outcome/Program:** General **Topic:** One Nation: GST Registration

Senator: Farrell Question reference number: F148 Type of question: Written Date set by the committee for the return of answer: Friday, 7 July 2017

Number of pages: 1

Question:

In March of this year, at a previous estimates session, the Australian Taxation Office was asked a question about GST registration.

Specifically the Deputy Commissioner for Indirect Tax, Mr Tim Dyce, confirmed it is an offence to collect the GST if an entity is not registered to do so.

Mr Dyce was responding to an inquiry about the One Nation Queensland division.

An extract from the Australian Business Register of 1 March 2017 showed that One Nation's Queensland division was not registered to collect GST.

However, the party's website showed One Nation's membership charges included a GST component.

- 1. Did the ATO ever have contact the AEC about this?
- 2. If yes, can you please expand on that contact
- 3. What did they ask and how did you respond?
- 4. Is the AEC taking any further action to ensure One Nation is not unlawfully collecting GST revenue?

Answer:

- 1. No.
- 2. Not applicable.
- 3. Not applicable.
- 4. No. This is not a matter for the Australian Electoral Commission.