Senate Finance and Public Administration Legislation Committee ANSWERS TO QUESTIONS ON NOTICE BUDGET ESTIMATES 2011-2012

Prime Minister and Cabinet Portfolio

Department/Agency: Department of the Prime Minister and Cabinet Outcome/Program: 1.1.4 - Support services for government operations

Topic: Emergency medal - tax exemption for recipients

Senator: Fifield

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Question:

Senator FIFIELD: While we are on recognition, if I could go back to the emergency medal for a moment. I neglected to give the minister at the table the opportunity to give his view as to whether he thinks that people who might be recipients of an emergency medal for their actions in flood-affected areas should be exempt from the flood tax. Senator Chris Evans: Senator, that is a policy question that the government may consider when we are further down the track. I do not have any particular information on that. I am happy to take it on notice, but I think the department have indicated they are still in the development stage of the awards process. I think as we move down that path we will get more clarity about these issues, but I will take on notice whether there has been any consideration given to that. It is not primarily an issue in terms of the medal, but I am happy to take it on notice.

Senator FIFIELD: Thank you.

Answer:

The proposed National Emergency Medal will recognise sustained or significant service to others in a national emergency, including the Queensland floods and cyclone between December 2010 and January 2011.

There is no link between recognition in the Australian honours system and liabilities/exemptions in the tax system.