

The intent of the Australian Government in passing this Act seems to be to frustrate legitimate, and perhaps illegitimate, GST refund applications. While this may not be the intention, it is the result, and is inappropriate.

My experience with GST refunds is from Canada where a company that I run claims back all GST expenditures. The Canadian Government has the right to audit, as does the Australian Government. We file a GST return and the Government accepts it and remits the claimed refund.

The Australian legislation suggests that a payer of GST who submits a refund claim based on GST receipts is to be denied the right to the refund, but the government has the right to audit the chain of recipients of the tax to ensure that the government received payment, just as the audit privilege is used to ensure that the refund claim by the end user is legitimate.

I submit that claimant has the right to receive his refund as claimed, as he would on any tax return. The government has adequate protection under existing law, that this proposed act is unnecessary and merely imposes a further administrative burden on the GST refund claimant.