



Australian Government

The Treasury

RECOVERING OVERPAID REFUNDS

SUMMARY OF CONSULTATION PROCESS

The Government announced on 12 May 2009 that the law be amended to allow overpaid refunds to be treated as an amount of tax that becomes payable when either refunded to the taxpayer or applied against a tax debt. The scope of this measure was further clarified on 2 November 2009 in the Mid-Year Economic and Fiscal Outlook confirming the Commissioner's power to recover overpaid refunds extends to refunds of luxury car tax and fuel tax credits.

This measure was included in Tax Laws Amendment (2009 GST Administration Measures) Bill 2009, which was introduced into Parliament on 25 November 2009.

Consultation process

Consultation on the draft legislation was conducted between 6 October 2009 and 27 October 2009. [Two public submissions](#) were received.

Summary of key issues

No issues were raised in relation to the measure and two submissions indicated support for this measure.
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Feedback

Feedback on the consultation process for this measure can be forwarded to consultation@treasury.gov.au . Alternatively, you can contact Phil Bignell on (02) 6263 4372.

Thank you to all participants in the consultation process.