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Bag Issues Log Item 06-005: GST Compliance and Audit activities

Log Item sent: 13/11/2006

AAPB has many members who assist the client's accountant/tax agent with the working papers for the BAS. AAPB is often asked for updates on Tax Office activities in this area.

Could the Tax Office please provide an update on its GST audit/compliance activities, some of the emerging issues it is seeing, some of the common errors and any new rulings and products it has in the pipeline?

Tax Office response:

GST compliance activity is outlined in the Tax Office's [Compliance program](#), an annual release which describes the tax compliance risks and emerging issues the Tax Office is most concerned about and what we are doing to address them.

The 2007-08 Compliance program has been released on 16 August 2007. We also monitor [Common GST errors](#) made, and publish these on the ato.gov.au.

Upcoming public rulings are listed in the Tax Office's [public rulings program](#), which is also published on the Tax Office website and updated monthly. We regularly seek input from professional associations in determining topics to appear on the public rulings program.

We have also commenced publishing our [Law Administration Practice Statement Program](#). As part of the public rulings process, important public rulings are considered by public rulings panels. The activities of public rulings panels are regularly published as part of National Tax Liaison Group minutes.

AAPB response:

On 17 September 2007 Maria Benardis sent the following email to PALU in response to the above issues log item:

"Dear Rana

Thank you for the response.

Can you please clarify how often the "common GST errors link" is updated on the ATO web-site. Also, I recall more comprehensive updates provided in the NTLG-GST committee and I would like to recommend that similar updates be provided at each BAG meeting. For example they contained more detail and addressed specific industries. I understand that Karen is now working in the GST area and in light of the fact that she also attends the BAG committee then she may be able to provide this update at the BAG meetings.

In addition to the PS LA references in the response we recommend the ATO add a link to the public rulings register which also includes GST rulings.

Could you also please provide us with an update of when all our other outstanding issues log items will be responded to. I am concerned that some date back to November 2007 and we have still not received any responses. The turnaround for responses to issues log items for the ATPF committee when I sat on this committee was within one month and I am at a loss as to why it is taking this long for BAG agenda items to be responded to. Can you please clarify why our responses are taking so long.

I look forward to your responses.

Thanks."

Disclaimer

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