
Chapter X

Refunding excess GST

Outline of chapter

1.1 Schedule X to this Bill amends the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) and the *Taxation Administration Act 1953* (TAA 1953) to ensure that overpaid goods and services tax (GST) is only refundable if certain conditions are met. It also ensures that the restriction on GST refunds applies to overpayments of GST, irrespective of whether the overpayment arises as a result of a mischaracterisation or miscalculation of the GST payable.

1.2 The amendments also remove the Commissioner of Taxation's (Commissioner) discretion to pay a refund and instead allow taxpayers to self assess their entitlement to a refund of amounts of excess GST by reference to the specified conditions.

1.3 All references to section 105-65 are to that section in Schedule 1 to the TAA 1953. All other legislative references are to the GST Act unless otherwise specified.

Context of amendments

Net amounts, assessments and amendments

1.4 Section 17-5 provides that the net amount for a tax period is the amount of GST payable less any input tax credits. The net amount may also be increased or decreased if there are any adjustments or any amounts of luxury car tax or wine equalisation tax payable.

1.5 On lodgment of a GST return, the Commissioner is taken to have made an assessment of the net amount, giving rise to an assessed net amount worked out in accordance with the information contained in the return (section 155-15 in Schedule 1 to the TAA 1953).

1.6 Divisions 33 and 35 together set out the obligations of a taxpayer to pay a positive assessed net amount, and the Commissioner's obligation to refund a negative assessed net amount, for a tax period.

1.7 The assessment of the net amount may be amended if the amount is incorrect due to an error. Errors may arise as a result of the taxpayer or the Commissioner mischaracterising the GST treatment of a supply, miscalculating the amount of GST payable or input tax credit entitlement, or simply because of an accounting or reporting error in a GST return.

1.8 The taxpayer may request an amendment to the assessment for the tax period, either through the lodgment of a revised GST return, through another approved form, or by objecting to the assessment under Part IVC of the TAA 1953.

Restriction on refunds

1.9 Section 105-65 operates to ensure that taxpayers do not obtain a windfall gain by restricting the circumstances in which the Commissioner may be required to refund an overpaid net amount or amount of GST.

1.10 The provision applies to amounts of GST that have been overpaid by a taxpayer, either as a result of the taxpayer remitting more than he or she is legally required to pay under section 33-3 or 33-5, or because an amount under section 35-5 has not been refunded or applied under Division 3 of Part IIB of the TAA 1953 (subsection 105-65(2)).

Commissioner's discretion to refund

1.11 Section 105-65 provides that the Commissioner is not required to refund an overpayment that would otherwise be refundable if either:

- the taxpayer fails to reimburse a corresponding amount to the recipient of the supply (paragraph 105-65(1)(c)(i)); or
- the recipient of the supply is registered or required to be registered (paragraph 105-65(1)(c)(ii)).

1.12 The provision confers on the Commissioner a residual discretion to refund an overpayment of GST even if either of the above criteria is satisfied.

1.13 The provision states that the Commissioner 'need not' pay a refund in particular circumstances. This language has caused some uncertainty and conjecture about whether the discretion is a discretion to refund, or a discretion not to refund. The Commissioner has maintained the view that the provision provides a discretion *to* refund.

1.14 The uncertainty surrounding the nature of the provision was identified by the Board of Taxation (Board) in its *Review of the Legal Framework for the Administration of the Goods and Services Tax*. Accordingly, recommendation 45 of the Board's report stated that the law should be amended to clarify that the Commissioner has a discretion to refund the GST where appropriate.

Overpayments of GST under existing section 105-65

1.15 A taxpayer may overpay an amount of GST by incorrectly treating a supply (or arrangement) it makes as a taxable supply and the supply (or arrangement) is actually not a taxable supply to any extent. This includes incorrectly apportioning the taxable and non-taxable components of a mixed supply.

1.16 The taxpayer typically will have included an amount of GST in the price of the supply, included the amount of GST on a tax invoice issued to the recipient of the supply and remitted that amount of GST to the Commissioner. This may, however, depend on the specific facts and circumstances of each case.

1.17 A taxpayer may also overpay an amount of GST as a result of a miscalculation, for example, errors made:

- in calculating the GST amount under the margin scheme, under Division 75; or
- in calculating the 'global GST amounts' under Division 126.

1.18 Prior to the Federal Court of Australia's decision in *International All Sports v Commissioner of Taxation* [2011] FCA 824 (*Sportsbet*) handed down on 26 July 2011, the Commissioner considered that section 105-65 applied to both mischaracterisations of supplies and miscalculations of the GST payable.

1.19 The effect of the decision is that the restriction in section 105-65 does not apply where the supply is correctly treated but an overpayment arises as a result of a miscalculation of the GST payable. The Commissioner has accepted that the decision applies where a taxpayer miscalculates the amount of GST in applying the GST margin scheme.

1.20 The decision in *Sportsbet* gives rise to opportunities for taxpayers to obtain windfall gains if an overpayment arises as a result of a miscalculation, which is inconsistent with the policy intent that taxpayers should not obtain a windfall gain irrespective of how the overpayment arose.

Summary of new law

1.21 Schedule X amends the GST law to remove the Commissioner's discretion to refund an overpaid amount of GST and instead allows taxpayers to self assess their entitlement to a refund by reference to a set of ascertainable criteria.

1.22 This Schedule also ensures that the policy that taxpayers should not receive a windfall gain is achieved, irrespective of how the overpayment arises. In doing so, the amendments address the impacts of the Federal Court's decision in *Sportsbet* by amending the law to ensure that overpayments of GST resulting from a miscalculation of the GST payable are also subject to the restriction on refunds.

1.23 Section 36-5 is inserted into the GST Act to provide that, subject to certain exceptions, where an assessed net amount takes into account an amount of GST that exceeds what is actually payable, then that excess is taken to have always been payable. The provision does not differentiate between the circumstances that give rise to the overpayment.

1.24 The main exception is where the GST has not been passed on to the recipient of the supply. A further exception provides that if the GST has been passed on, then a refund is only available for excess GST where the GST has been reimbursed to the recipient of the supply and the recipient is neither registered nor required to be registered.

1.25 The provisions dealing with restrictions on refunds for amounts of wine equalisation tax (section 17-5 of the *A New Tax System (Wine Equalisation Tax) Act 1999*) and luxury car tax (subsection 17-5(5) of the *A New Tax System (Luxury Car Tax) Act 1999*) remain unchanged.

Comparison of key features of new law and current law

<i>New law</i>	<i>Current law</i>
An amount of excess GST is taken to have always been payable except where the taxpayer has not passed that amount onto a recipient, or the taxpayer has reimbursed the recipient of the supply, and the recipient is not registered, or required to be registered, for GST.	A taxpayer is not entitled to a refund of an overpaid amount of GST if the taxpayer has not reimbursed the recipient of the supply, or if the recipient is registered, or required to be registered, for GST.

<p>The restriction applies to all overpayments of GST, including as a result of incorrectly treating a supply or arrangement as fully or partly taxable, or incorrectly calculating the amount of GST payable on a supply or arrangement.</p>	<p>The restriction only applies where the overpayment arises as a result of the taxpayer incorrectly treating a supply or arrangement as taxable to any extent.</p>
<p>The Commissioner does not have a discretion to refund an amount. Instead, a taxpayer is able to self assess their entitlement against ascertainable criteria. If the conditions are not satisfied, the taxpayer is not entitled to a refund of the excess amount.</p>	<p>The Commissioner may exercise his discretion to pay an amount, even if the conditions in section 105-65 are not met.</p>

Detailed explanation of new law

1.26 Schedule X replaces existing section 105-65 in Schedule 1 to the TAA 1953 with new Division 36 of the GST Act to ensure that excess GST is only refundable if certain criteria are met. *[Schedule X, item 4, Division 36; item 9, repeal of section 105-65 in Schedule 1 to the TAA 1953]*

1.27 Under Division 36, taxpayers no longer need to ask the Commissioner to exercise the discretion to refund an amount that has been overpaid. Instead, taxpayers self assess their entitlement against a set of ascertainable criteria.

1.28 Generally, an amount of excess GST will not be refunded if the taxpayer has passed on the amount. *[Schedule X, item 4, section 36-1]*

Excess GST

1.29 Excess GST is an amount of GST that has been taken into account in an assessment of a net amount, but is subsequently found to not be payable. *[Schedule X, item 4, subsection 36-5(1)]*

1.30 It does not matter how the excess arose – whether by a mischaracterisation of a transaction as a taxable supply, a miscalculation of the amount of GST payable or an accounting or reporting error.

1.31 In practice, this can arise as a result of:

- incorrectly treating a GST-free or input taxed supply as a taxable supply (including incorrectly apportioning the taxable and non-taxable components of a mixed supply);
- incorrectly treating something which is not a supply as a taxable supply;
- miscalculating a GST liability under the GST law, for example, under Division 75 or 126; or
- incorrectly reporting an amount of GST on a GST return.

1.32 An amount can be excess GST irrespective of whether it was paid to the Commissioner under Division 33, or if it was applied under Division 3 of Part IIB of the TAA 1953. [*Schedule X, item 4, note in subsection 36-5(1)*]

Example 1.1: Amount paid under Division 33

James is registered for GST. On 28 April 2013, James lodged his GST return for the tax period ending 31 March 2013. His assessment for that tax period is a positive net amount of \$3,500. James pays this amount to the Commissioner under section 33-3.

On 16 September 2013, James realises that he incorrectly included an additional amount of GST of \$100 in his net amount for the tax period ending 31 March 2013. As his assessed net amount for that tax period has taken into account the \$100, the additional \$100 is an amount of excess GST to which section 36-5 applies.

Example 1.2: Amount applied under Division 3 of Part IIB of the TAA 1953

Robynne is registered for GST. On 28 October 2013, Robynne lodges her GST return for the tax period ending 30 September 2013. Robynne's assessment for that tax period is a negative assessed net amount (refund) of \$400. The Commissioner applies this amount against an outstanding tax debt of \$150 on Robynne's running balance account and refunds the balance of \$250 to Robynne.

On 2 May 2014, Robynne realises that she incorrectly included \$200 as GST payable on her GST return. Had she correctly reported the GST payable on her return, her assessed net amount would have been a refund of \$600. As Robynne's assessed net amount for that tax period takes into account the \$200, the additional \$200 is an amount of excess GST to which section 36-5 applies.

Excess GST as GST payable

1.33 Subsection 36-5(2) treats an amount of excess GST as GST payable when working out a taxpayer's net amount for a tax period (generally under section 17-5), unless one of the exceptions in paragraphs 36-5(2)(a) and (b) apply. [*Schedule X, item 4, note in subsection 36-5(2)*]

1.34 The effect of the provision is that when determining whether a taxpayer is entitled to a refund, the taxpayer must consider whether the amount of excess GST is taken to have always been payable under section 36-5.

1.35 If the amount is treated as an amount of GST payable, then the taxpayer has no basis on which to amend the GST return relating to the net amount, request the Commissioner to amend the assessment or object to the assessment in respect of the excess, as there is no change to the underlying net amount. In practical terms, this means that the taxpayer is not entitled to a refund of the overpaid amount.

Example 1.3: Treating excess GST as GST payable

Shawn is registered for GST and has monthly tax periods. During the tax period ending 31 July 2013, Shawn makes a number of supplies. She treats these as taxable supplies and includes GST on these supplies in her GST return lodged on 21 August 2013. Her assessment for that tax period gives rise to a positive assessed net amount of \$40,000.

On 9 December 2013, Shawn discovers that some of the supplies she had treated as being taxable supplies are in fact not taxable supplies, and as a result, she has overpaid \$10,000 of GST to the Commissioner. The \$10,000 is excess GST.

Unless one of the exceptions in paragraphs 36-5(2)(a) or (b) apply, the excess GST is taken to have always been payable. This means that the \$10,000 is GST payable and included in her underlying net amount. As Shawn's assessed net amount is correct, she has no basis on which to request an amendment of, or object to, her assessment for that tax period, and therefore cannot seek a refund of the excess GST.

Input tax credits

1.36 A recipient who is registered, or required to be registered, would ordinarily have claimed input tax credits on the acquisition of the thing supplied (subject to the normal GST rules). This means that the passed-on amount has been recovered by the recipient and neither the supplier nor the recipient has borne the cost of the excess GST. Overall, there is a GST neutral outcome of the transaction.

1.37 Where an amount of excess GST is treated as being payable, the registered recipient can treat the overpaid amount as being GST on the supply. Accordingly, if the supply is otherwise a creditable acquisition, section 36-5 will operate to effectively protect input tax credits claimed by the recipient when GST was overpaid. [*Schedule X, item 4, note 2 in subsection 36-5(2)*]

1.38 The Commissioner's current administrative practice is generally not to require registered recipients to repay input tax credits where a supply has been incorrectly treated as a taxable supply. Requiring parties to reverse the GST treatment of the transaction would increase compliance and administration costs without providing a net benefit to either the parties or the revenue.

Exceptions

1.39 Paragraphs 36-5(2)(a) and (b) set out the circumstances in which a taxpayer is entitled to a refund of an amount of excess GST. [*Schedule X, item 4, paragraphs 36-5(2)(a) and (b)*]

1.40 An amount of excess GST is not taken to have always been payable if:

- the amount has not been passed on to the recipient of the supply; or
- the amount has been passed on to a recipient who is not registered, or required to be registered, and the recipient has been reimbursed for that amount.

1.41 If the taxpayer can establish that either of the above criteria is satisfied, the taxpayer is entitled to a refund of the excess amount and may request a refund from the Commissioner by lodging a revised GST return or seeking an amendment of the relevant assessment (whichever is applicable).

GST not passed on

1.42 Excess GST is not treated as GST payable if the excess GST has not been passed on to the recipient of the supply. If only part of the excess has been passed on, then only the part of the amount that has been passed on is treated as GST payable. [*Schedule X, item 4, paragraph 36-5(2)(a)*]

Establishing that GST has been passed on

1.43 The phrase ‘passed on’ is not defined in the GST legislation. Whether GST has been passed on is a question of fact and must be determined on a case by case basis taking into account the particular circumstances of each case.

1.44 GST is intended to be a tax on final consumption and central to this is the notion that GST will be passed on by taxpayers making taxable supplies. The Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998, which introduced the GST law, reflects this in the Executive Summary as follows:

GST is effectively borne by consumers when they acquire anything to consume ... GST is remitted by suppliers who make supplies in carrying on their enterprise. Suppliers do not bear the GST because the tax is included in the price of what they supply.

1.45 Paragraph 3.15 of that Explanatory Memorandum further states that ‘the price paid for a taxable supply always includes the GST’ noting that the consideration paid could be monetary or non-monetary.

1.46 An amount of GST is generally taken to have been passed on if it has been included in the price of a supply, even if that amount is not separately identified and disclosed. The issuing of a tax invoice (including a recipient created tax invoice) will be strong evidence that GST has been passed on.

1.47 A tax invoice issued to an entity, that contains enough information to allow the amount of GST payable in relation to the supply to be clearly ascertained, will be prima facie evidence of that part of the excess GST having been passed on. [*Schedule X, item 4, paragraph 36-5(3)(b)*]

1.48 GST may have been passed on even though a tax invoice has not been issued, or does not specifically or separately identify the GST component or is not a valid tax invoice for the purposes of the GST Act. [*Schedule X, item 4, paragraph 36-5(3)(a)*]

1.49 For example, information contained in a document purporting to be a tax invoice, but that does not satisfy the requirements under subsection 29-70(1), or that does not result in the Commissioner treating the document as a tax invoice under subsection 29-70(1B), may be sufficient to indicate that the GST has been included in the price of a supply and therefore passed on. [*Schedule X, item 4, subparagraph 36-5(3)(a)(ii)*]

1.50 Further, a tax invoice may not be issued in respect of some types of taxable supplies, for example, when using the margin scheme. Where an overpayment has occurred as a result of a miscalculation under the margin scheme, a contract of sale or other relevant document may demonstrate that an amount of GST has been passed on, even though the precise amount of GST may not have been separately identified in the documents for commercial reasons. [*Schedule X, item 42, subparagraph 36-5(3)(a)(i)*]

Example 1.4: Passing on in margin scheme context

Leslie's Developments Pty Ltd (LD) is a property development company and is registered for GST. LD makes a taxable supply of real property to Phe.

LD and Phe agree in writing to use the margin scheme in calculating the GST liability on the supply.

LD provides Phe with a contract of sale that confirms that the margin scheme is to apply to the sale. This indicates that some amount of GST is included in the purchase price. Notwithstanding that no tax invoice is issued in respect of the supply, the contract of sale is sufficient to show that an amount of GST has been passed on to Phe.

1.51 The provision would also apply in relation to miscalculations of the GST payable in relation to gambling supplies.

Example 1.5: Passing on in gambling context

Maxted Pty Ltd runs a bookmaking service and is registered for GST, accepting bets on horse racing and other gambling events from unregistered customers.

During the calendar years 2013 and 2014, Maxted lodges its GST returns on the understanding that certain special prizes that it pays are not monetary prizes for the purposes of calculating its global GST amount under Division 126 of the GST Act. Like any business, Maxted builds the cost of GST into the overall pricing of their activities during this period.

On 31 December 2014, Maxted gets advice that it has miscalculated its global GST amount under Division 126 of the GST Act because the special prize amounts should have been counted as monetary prizes. As a result it has over reported its global GST amounts (and net amounts payable) by a total of \$2,000,000 over a two year period.

No tax invoice is issued in respect of the individual gambling supplies. However, the fact that a tax invoice has not been issued does not mean that the GST has not been passed on.

Maxted would not be entitled to a refund of overpaid GST because it has effectively passed on the excess GST in the ordinary course of doing business (and it is not able to reimburse its individual customers).

Circumstances where excess GST may not have been passed on

1.52 A common situation where a taxpayer may have an amount of excess GST that has not been passed on to its customers is where the taxpayer mistakenly accounts for supplies that they have not made. This could be a result of clerical or accounting errors that result in overstating the GST payable on a GST return, but where the customer has not been charged the amount.

Example 1.6: Excess GST not passed on

JJ Coffee Pty Ltd provides barista services and is registered for GST.

On 28 July 2013, JJ Coffee lodges its GST return for the tax period ending 31 July 2013 and its assessed net amount is \$5,000. On 15 May 2014, JJ Coffee realises that it has accidentally accounted for taxable supplies worth \$3,300 (including GST of \$300) that it never made, and therefore has over-reported its GST payable by \$300.

As this amount has never been passed on to any of JJ Coffee's customers, the excess GST of \$300 is not taken to have been payable. JJ Coffee may request an amendment to its assessment to claim a refund of the excess GST amount.

GST passed on and reimbursed

1.53 If the taxpayer, in making the supply, has passed on the excess GST to another entity, then that amount is not to be taken as GST payable only where:

- the taxpayer has reimbursed the entity for the passed-on amount; and
- that entity is neither registered, nor required to be registered, for GST.

[Schedule X, item 4, paragraph 36-5(2)(b)]

1.54 The requirement that the entity be unregistered and be reimbursed ensures that taxpayers do not obtain a windfall gain from a refund of excess GST. This is because GST is ultimately borne by the unregistered end consumer. The absence of such a restriction could give rise to opportunities for taxpayers to on-charge GST to their customers even where GST is not in fact payable, and then seek to recover the excess

amount from the Commissioner. Reimbursing the recipient of the supply ensures that the entity that has borne the tax is the entity that receives the benefit of the refund.

1.55 For paragraph 36-5(2)(b) to apply, it is the entity to which the excess GST has been passed on that must be reimbursed. It is not sufficient for the taxpayer to reimburse the amount to a class of customers, for example, by supplying goods at a discount for a period.

Example 1.7: Excess GST passed on and reimbursed

Mormont Pty Ltd provides home security services and is registered for GST.

On 27 January 2013, Mormont provides home security services to Robb and issues Robb with an invoice for \$440, including \$40 of GST. Mormont takes the \$40 into account on its GST return for the tax period ending 31 March 2013. Robb is not registered or required to be registered for GST.

On 25 May 2013, Mormont realises it overcharged Robb by \$220 for the services provided in January, and its assessment for the tax period ending 31 March 2013 takes into account excess GST of \$20. Mormont refunds \$220 (including GST of \$20) to Robb and asks the Commissioner to amend its assessment to reduce its assessed net amount.

As Mormont has reimbursed the excess GST of \$20 to Robb, it will be entitled to a refund of the excess GST it paid to the Commissioner.

Example 1.8: Partially reimbursed

Croft Enterprises is registered for GST. On 25 May 2013, Croft Enterprises makes a supply to Christine for \$220, including GST of \$20. Christine is neither registered nor required to be registered.

In its GST return lodged 28 July 2013, Croft Enterprises includes GST payable of \$20 for the supply to Christine. The \$20 is taken into account in Croft Enterprises' assessment for the tax period ending 30 June 2013.

On 20 September 2013, Croft Enterprises realises that the supply was not a taxable supply and therefore the \$20 is excess GST. However, Croft Enterprises only reimburses \$15 of the GST paid to Christine. The remaining \$5 (being the difference between the excess and what has been reimbursed) is taken to have been always payable under section 36-5.

Requesting a refund

1.56 In practical terms, section 36-5 must be taken into account when the net amount is being worked out (generally under section 17-5) for the purposes of determining whether a taxpayer has a basis for requesting a refund of excess GST by amending a GST return or assessment.

1.57 If either of the exceptions in subsection 36-5(2) are satisfied, a taxpayer may request an amendment of an assessment for his or her net amount under Subdivision 155-B in Schedule 1 to the TAA 1953 to reduce the amount of GST payable by the amount of the excess. This can be done either through lodging a revised activity statement for the relevant tax period, using another approved form, or objecting to the assessment.

1.58 If an amendment of the assessment results in the taxpayer's liability being reduced, the amount by which the liability is reduced is treated as though it was never payable and the Commissioner must apply that amount in accordance with the rules for running balance accounts under Divisions 3 and 3A of Part IIB of the TAA 1953 (section 155-75 in Schedule 1 to the TAA 1953). [*Schedule X, item 4, note 1 to subsection 36-5(2)*]

Application and transitional provisions

Application date

1.59 The amendments in Schedule X apply when working out net amounts for tax periods commencing on or after 17 August 2012.
[*Schedule X, item 10*]

Example 1.9: Tax period commencing on or after 17 August 2012

Stark Enterprises is registered for GST. On 28 October 2013, Stark Enterprises lodges its GST return for the tax period ending 30 September 2013. Its assessment for that tax period gives rise to an assessed net amount that includes GST payable of \$1,000 for supplies Stark Enterprises treats as being taxable supplies.

On 1 March 2014, Stark Enterprises realises that the supplies are not taxable and it has overpaid \$1,000. The \$1,000 is excess GST to which section 36-5 applies.

1.60 Current section 105-65 continues to apply in relation to net amounts for tax periods commencing prior to 17 August 2012.

Example 1.10: Tax period commencing before 17 August 2012

Harry's Biz is registered for GST. On 15 April 2012, Harry's Biz makes a supply to Christopher for \$5,500 and issues him with a tax invoice that includes an amount of GST of \$500. Christopher is not registered for GST.

On 21 May 2012, Harry's Biz treats the supply as a taxable supply in its GST return for the tax period ending 30 April 2012. On 2 February 2013, Harry's Biz discovers that the supply is actually a GST-free supply, and as a result, it has incorrectly included GST of \$500 in his net amount for the tax period ending 30 April 2012.

In determining whether Harry's Biz is entitled to a refund of the overpaid amount, existing section 105-65 applies.

Consequential amendments

1.61 The remaining provisions in this Schedule are consequential amendments that result from the repeal of section 105-65.

1.62 The notes in subsection 17-5(1) are updated to include a reference that Division 36 contains further rules relating to excess GST. ***[Schedule X, item 1, notes 1 and 2 in subsection 17-5(1)]***

1.63 A number of other notes in the GST Act and *Income Tax Assessment Act 1936* (ITAA 1936) are amended to remove references to section 105-65. ***[Schedule X, items 2, 3, 5, 6, 7 and 8, note 1 in subsection 35-5(1), note in section 35-99, note 1 in section 51-60 and note 1 in section 54-65; items 7 and 8, note in subsection 98A(2) and note in subsection 98B(4) of the ITAA 1936]***

STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011

Schedule 1 — Refunding excess GST

1.1 This Schedule is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview

1.2 This Schedule amends the *A New Tax System (Goods and Services Tax) Act 1999* and the *Taxation Administration Act 1953* to allow taxpayers to self assess their entitlement to a refund of an overpayment of GST, irrespective of whether the overpayment arises as a result of a mischaracterisation or miscalculation of the GST payable.

Human rights implications

1.3 This Schedule does not engage any of the applicable rights or freedoms.