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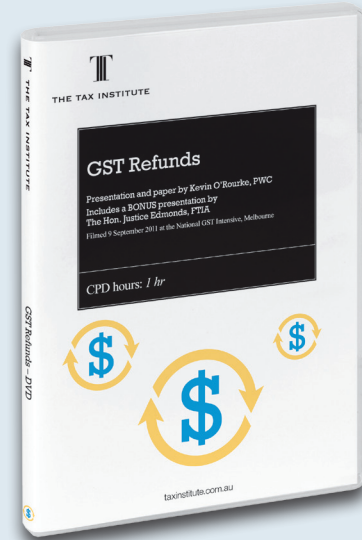
THE TAX INSTITUTE

## GST REFUNDS

Presentation and paper by *Kevin O'Rourke*, PWC

Includes a BONUS presentation by The Hon. Justice  
Edmonds, FTIA from the 2011 National GST Intensive

Video presentations, PowerPoint slides and papers on DVD



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CPD HR

# GST REFUNDS

Focuses on the changed attitude of the Commissioner to paying GST *refunds* and the continued litigation following that change

## Presentation 1

Kevin O'Rourke, PWC

This presentation looks at two key areas. The changed attitude of the Commissioner in respect to paying GST refunds and the litigation following that change as follows:

1. Five years ago, the Commissioner regularly paid refunds in respect of overpaid GST. That happy situation has changed dramatically. This presentation asks why.
2. This presentation goes on to look at a timetable of events leading up to the amendment of "section 105-55 introduced to provide a four year time limit on claiming refunds in all circumstances and not purely based on an arbitrary criterion, such as, whether they happened to have a positive net amount in the relevant tax period.

The restrictive approach taken by the Commissioner in paying refunds has inevitably resulted in litigation, which is continuing. The current state of play is discussed in this presentation, together with a brief discussion on what it means for taxpayers.

## Presentation 2

The Hon. Justice Edmonds, FTIA, Federal Court of Australia  
Provides a judicial assessment of the performance of GST as an instrument of tax reform.

- Covering an assessment of the first decade:
  - Equity
  - Efficiency
  - Simplicity
- Areas for further reform in the face of judicial interpretation of the statute.

## Who should buy this DVD?

This DVD is an excellent reference source and training tool. It is particularly beneficial to those located in regional areas and not able to attend face-to-face presentations.

Filmed 9 September 2011 at the National GST Intensive, Melbourne  
Produced by The Tax Institute

GST Refunds – DVD

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