

List of Recommendations

Recommendation 1

2.57 The committee recommends greater transparency and scrutiny be given to tax expenditure by including the *Tax Expenditure Statement* alongside direct expenditure measures in Budget Paper 2.

Recommendation 2

2.59 The committee recommends the government white paper on tax reform include a review of all government tax expenditures and concessions.

Recommendation 3

3.63 The committee recommends that the government release the costings and evidence base for each recommendation from the National Commission of Audit.

Recommendation 4

3.64 The committee recommends that by 31 December 2014, the government provide a response to each of the recommendations made by the National Commission of Audit. The response should indicate whether the recommendation has been accepted by government and when it will be implemented and where a recommendation has not been accepted, the government should provide reasons.

