

Appendix 1

Individuals and organisations who made a written submission to the Committee

A number of individuals and organisations presented more than one submission to the Committee. These later submissions have been allocated the same number as the original submission. Some submissions were incorporated into the transcript of evidence on the day the individual or organisation appeared before the Committee. All remaining submissions were incorporated into the transcript of evidence at the final public hearing and will appear in a separate bound volume.

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Individuals and organisations who appeared before the Committee

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Administrative and Clerical Officers Association, Sydney, N.S.W.	Mr I.C. Latham	3296
Alcohol and Drug Foundation - Tasmania Inc., Moonah, Tas.	Mr D. Wills	3171
ANZ Bank, Melbourne, Vic.	Mr P.D. Bearsley	1233
Associated Electronic Services Ltd, Morley, W.A.	Mr C.M. Moss	2974
	Mr G.R. Grieve	2974
	Mr J.P. Chin	2974
Attorney-General's Department, Canberra, A.C.T.	Mr H. Burmester	2362
	Mr E. Willheim	2362
	Mr N. Foster	2362
	Ms S. Martyn	2362
	Mr C. Creswell	2362
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	Mr E.M. Haddrick	2362
Ms S.M. Bromley	2362	
Australian Bureau of Statistics, Canberra, A.C.T.	Mr F.D. Bagley	2330
Australian Computer Society Inc., Darlinghurst, N.S.W.	Mr C.J. Bushell	2912
	Mr M. Rosenberg	3084
	Mr T.L. Woodings	3084
	Mr P.R. Sumner	3084
	Mr B.J. Low	3084
Australian Council of Local Government Associations, Canberra, A.C.T.	Ms L. Cutts	3931
Australian Electoral Commission, Canberra, A.C.T.	Dr C.A. Hughes	2792
	Mr A. Cirulis	2792
	Mr B.A. Friend	2792
	Mr M.C. Maley	2792
	Mr R.H. Turnbull	2792
	Mr E.I. Arsanis	2792

Australian Federal Police, Canberra, A.C.T.	Det. Chief Super. A. Brown Chief Inspector P.R. Kirby	2758 2758
Australian Hotels Association Sydney, N.S.W.	Mr C.R. Walker	1537
Australian Institute of Health, Canberra, A.C.T.	Ms E. Clark Dr L.R. Smith Mr P.H. Garvin	2347 2347 2347
Australian Retailers Association, Sydney, N.S.W.	Mr N.J. Meers	3455
Australian Retired Persons Association, Melbourne, Vic.	Mr R.W. Parry	3322
Australian Taxation Office, Canberra, A.C.T.	Mr P.L. Foster Mr J.P. McDermott Mr J.M. Killaly Mr W.W. Reed Mr G.R. Seymour Mr R.G. Mills	1887 2057 2211 3941 1887 2057 2211 3941 1887 2057 2211 1887 2057 2211 3941 3941
Australian Taxpayers Association, Melbourne, Vic.	Mr E. Risstrom	118
Australasian Society of Engineers, Tasmanian Branch, Hobart, Tas.	Mr J.E. Forster	3186
Barter, Professor C.J., Kensington Park, S.A.		2948
Butler, Mr P.A., Auchenflower, Qld.		698
Chamber of Commerce and Industry SA Inc., Adelaide, S.A.	Mr R.A. Nettle	2810
Chase Security Consultants Pty Ltd Malvern, Vic.	Mr P.W. Backman	802
CPE Data Card Limited, Highett, Vic.	Mr P. Wybrow Mr J. Oldfield	3555 3555

Clarke, Mr R., Chapman, A.C.T.		312
Coalition Against IDs, Waterloo, N.S.W.	Mr W.A. Mann Mr R. Childs	475 475
Commerce and Industry Council, Confederation of Australian, Industry, Canberra, A.C.T.	Mr W.J. Bracken	3994
Commonwealth Banking Corporation Sydney, N.S.W.	Mr R.J. Switzer	1076
Costigan, Mr F.X., QC, Melbourne, Vic.		1200
De La Rue Identity Systems Ltd, Basingview, Basingstoke, Hampshire, England	Mr J.P. Terry	4025
De La Rue Techway Pty Ltd, Milsons Point, N.S.W.	Mr A.A. Thompson Mr J.C. Lane	4025 4025
Department of Aboriginal Affairs, Canberra, A.C.T.	Mr D.J. O'Rourke Mr W.E. Miller Mr L.N. Owens Mr R.A. Morony Mr D. McDonald Mr S.K. Wisdom	3969 3969 3969 3969 3969 3969
Department of Community Services, Canberra, A.C.T.	Mr I.K. Lindenmayer Mr R.I. Campbell Mr B.A. Strutt	2297 2297 2297
Department of Education, Canberra, A.C.T.	Mr B. Milligan Mr D.W. Moss	2269 2269
Department of Employment and Industrial Relations, Melbourne, Vic.	Mr A.B. Lovell Mr G. Nooney	2191 2191
Department of Finance, Canberra, A.C.T.	Mr M.J. Danaher Mr E.J. Mann Mr R.A. Cobcroft	2722 2722 2722
Department of Foreign Affairs, Canberra, A.C.T.	Mr I.E. Nicholson Mr N.R. Allanson	2156 2156
Department of Health, Canberra, A.C.T.	Mr M.M. Clarke Mr D.S. Fisher Mr W.T.L. Taylor Mr I. Marshman Mr J.G. Burt	1576 2394 3737 1576 2394 3737 2322 2394 2394

Department of Housing and Construction, Canberra, A.C.T.	Mr W.E.J. Butler Mr C.J. Pickett Mr R.H. Gibson	2259 2259 2259
Department of Immigration and Ethnic Affairs, Canberra, A.C.T.	Mr W.A. McKinnon Mr A.J. Goward Mr P. Judd Mr C.G. Hansen	2104 2104 2104 2104
Department of Social Security, Canberra, A.C.T.	Mr M.E. Cunliffe Mr T.C. Murphy Mr A. Main Mr B. Pacey	1984 3615 1984 3615 3615 3615
Department of the Special Minister of State, Canberra, A.C.T.	Mr W.J. McCann Mr S.B. Shearer	2758 2758
Department of Veterans' Affairs, Canberra, A.C.T.	Mr K.W. Pearson Mr P.R. Watson Mr K.N. Bell	2313 2313 2313
Emberson, Dr E.J., Wembley Downs, W.A.		3061
Federated Clerks Union, Victorian Branch, Melbourne, Vic.	Mr K.Y. Harvey Mr A. O'Brien	290 290
Felmingham, Dr B.S., Blackmans Bay, Tas.		3195
Goss, Mr W., Newstead, Qld.		725
Greenleaf, Mr G., Lilyfield, N.S.W.		1454
Groenewegen, Professor P.D., Beecroft, N.S.W.		3483
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Health Insurance Commission,	Mr M.G. Parsons Mr G.M. Lewis Mr C.R. Wilcox Mr A.P. Coates Mr K.J. Hazell	3578 3679 3679 3705 3705 3705
Honeywell Pty Ltd North Sydney, N.S.W.	Miss N. Newell Mr R.J. Exton	892 892
IBM Australia Ltd, West Pennant Hills, N.S.W.	Mr P.G. Singleton Dr D.F.A. Bright	1372 1372

IBM Australia Ltd, Sydney, N.S.W.	Mr P.M. Mitchell	1372
Krever, Mr R., Syndal, Vic.		3770
Laidlaw, The Hon. D., North Adelaide, S.A.		2860
Laser Light Expressions Pty Ltd, Chatswood, N.S.W.	Mr J.A. Tobin	3544
Law Council of Australia, Canberra, A.C.T.	Mr P.A. Hawke Mr R.A.F. Stewart Mr H.H. Jackson	3882 3882 3882
Law Institute of Victoria, Melbourne, Vic.	Mr E. Rodan Mr S. Amendola	210 210
Lawrence, Dr L.G., South Curl Curl, N.S.W.		515
Management Information Systems Melbourne, Vic.	Mr D.L. Collins	1106
Mas Advertising Pty Ltd, Curtin, A.C.T.	Mr A.G. Muldoon Mr W.R. Cooper	3853 3853
Meagher, Mr D.R., QC, Melbourne, Vic.		1158
Medical Record Association of Australia, Sydney, N.S.W.	Miss J.M. Fisher Ms J.A. Young	3431 3431
National Australia Bank Melbourne, Vic.	Mr G.L. Cupples	978
National Business Systems Pty Ltd Crows Nest, N.S.W.	Mr G.M. King Mr M.L. Lissing	1023 1023
National Tax Board, Solna, Sweden	Mr L.A. Tegnhed	3208
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Polaroid Corporation of the United States of America, C/- Polaroid Australia Pty Ltd, North Ryde, N.S.W.	Mr R.R. O'Connor	1290
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Brown, Detective Chief Superintendent, A., Commander, Criminal Investigation Division, Australian Federal Police, Canberra, A.C.T.	2758
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Cobcroft, Mr R.A., Finance Officer, Department of Finance, Canberra, A.C.T.	2722
Collins, Mr D.L., Senior Sales Consultant, Management Information Systems, Melbourne, Vic.	1106
Cooper, Mr W.R., Marketing Consultant, MAS Advertising Pty Ltd, Curtin, A.C.T.	3853
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Creswell, Mr C., Senior Assistant Secretary, Attorney-General's Department, Canberra, A.C.T.	2362 2394
Cunliffe, Mr M.E., Acting First Assistant Secretary, Benefits Delivery Division, Department of Social Security, Canberra, A.C.T.	1984 3615
Cupples, Mr G.L., Chief Manager for Retail Delivery Systems, National Australia Bank, Melbourne, Vic.	978
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Fernando, Mr V.L., Executive Officer, Standards Association of Australia, North Sydney, N.S.W.	3470

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Friend, Mr B.A., Assistant Commissioner, Resources Management, Australian Electoral Commission, Canberra, A.C.T.	2792
Garvin, Mr P.H., Principal Research Officer, Australian Institute of Health, Canberra, A.C.T.	2347
Gibson, Mr R.H., Principal Executive Officer, Compliance Review and Procedures, Department of Housing and Construction, Canberra, A.C.T.	2259
Gollings, Mr I.J., National Secretary, Returned Services League of Australia, Canberra, A.C.T.	3838
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Grieve, Mr G.R., Senior Design Engineer, Associated Electronic Services Ltd, Morley, W.A.	2974
Groenewegen, Professor P.D., Beecroft, N.S.W.	3483
Haddrick, Mr E.M., Senior Assistant Secretary, Human Rights Branch, Attorney-General's Department, Canberra, A.C.T.	2362
Hansen, Mr C.G., Acting Assistant Secretary, ADP Branch, Department of Immigration and Ethnic Affairs, Canberra, A.C.T.	2104

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Hill, Lt-Col B., Assistant Chief Secretary, Australia Eastern Territory, Salvation Army, Sydney, N.S.W.	1433
Horwood, Mr S., Director-Technical, Standards Association of Australia, North Sydney, N.S.W.	3470
Hughes, Dr C.A., Electoral Commissioner, Australian Electoral Commission, Canberra, A.C.T.	2792
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Johnson, Major E., Director, Child Care, Youth Services and Family Welfare, Social Services Department of the Australia Eastern Territory, Salvation Army, Sydney, N.S.W.	1433
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King, Mr G.M., Managing Director, National Business Systems Pty Ltd, Crows Nest, N.S.W.	1023
Kirby, Chief Inspector P.R., Commander, General Operations (Policy) Branch, Australian Federal Police, Canberra, A.C.T.	2758
Krever, Mr R., Syndal, Vic.	3770
Kropach, Mr A., Consultant, Tandem Nonstop Pty Ltd, Melbourne, Vic.	1106

Laidlaw, The Hon. D., North Adelaide, S.A.	2860
Lane, Mr J.C., Chief Executive Officer, De La Rue Techway Pty Ltd, Milsons Point, N.S.W.	4025
Latham, Mr I.C., Industrial Officer, Administrative and Clerical Officers Association, Sydney, N.S.W.	3296
Lawrence, Dr L.G., South Curl Curl, N.S.W.	515
Lewis, Mr G.M., Acting Assistant General Manager, Audit and Investigation Division, Health Insurance Commission, Canberra, A.C.T.	3679
Lindenmayer, Mr I.K., First Assistant Secretary, Residential Programs Division, Department of Community Services, Canberra, A.C.T.	2297
Lissing, Mr M.L., General Manager, Product Development, National Business Systems Pty Ltd, Crows Nest, N.S.W.	1023
Lovell, Mr A.B., Acting Chief General Manager, Commonwealth Employment Service, Department of Employment and Industrial Relations, Melbourne, Vic.	2191
Low, Mr B.J., Member, Special Interest Group on Social Implications of Information Technology, Australian Computer Society, Perth, W.A.	3084
McCann, Mr W.J., First Assistant Secretary, Law Enforcement Policy Division, Department of the Special Minister of State, Canberra, A.C.T.	2758
McCoy, Mr T.J., Spokesperson, People Against Identity Numbers, West Melbourne, Vic.	148
McDermott, Mr J.P., Second Commissioner of Taxation, Australian Taxation Office, Canberra, A.C.T.	1887 2057 2211 3941
McDonald, Mr D., Acting Assistant Secretary, Health, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
McKinnon, Mr W.A., Secretary, Department of Immigration and Ethnic Affairs, Canberra, A.C.T.	2104 3941
Main, Mr A., Acting Director, Computer Investigations, Department of Social Security, Canberra, A.C.T.	3615
Maley, Mr M.C., Director, Research, Legislative Projects and Freedom of Information, Australian Electoral Commission, Canberra, A.C.T.	2792

Mann, Mr E.J., Chief Finance Officer, Department of Finance, Canberra, A.C.T.	2722
Mann, Mr W.A., Spokesperson, Coalition Against IDs, Waterloo, N.S.W.	475
Marshman, Mr I., Assistant Secretary, Legal Services Branch, Department of Health, Canberra, A.C.T.	2394
Martyn, Ms S., Acting Principal Legal Officer, Criminal Law and Security Division, Attorney- General's Department, Canberra, A.C.T.	2362
Meagher, Mr D.R., QC, Melbourne, Vic.	1158
Meers, Mr N.J., National Executive Director, Australian Retailers Association, Sydney, N.S.W.	3455
Miller, Mr W.E., Assistant Secretary, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
Milligan, Mr B., First Assistant Secretary, General Student Assistance Division, Department of Education, Canberra, A.C.T.	2269
Mills, Mr R.G., Acting First Assistant Commissioner, Compliance Directorate, Australian Taxation Office, Canberra, A.C.T.	3941
Mitchell, Mr P. M., Consulting Systems Engineer, IBM Australia Ltd, Sydney, N.S.W.	1372
Morony, Mr R.A., Acting Director, Heritage Policy, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
Morris, Mr J., Chief Manager, Savings Bank, Products and Pricing, Westpac Banking Corporation, Sydney, N.S.W.	1396
Moss, Mr C.M., Project Co-ordinator, Associated Electronic Services Ltd., Morley, W.A.	2974
Moss, Mr D.W., Director, Student Assistance Operations, Department of Education, Canberra, A.C.T.	2269
Muldoon, Mr A.G., Managing Director, MAS Advertising Pty Ltd, Curtin, A.C.T.	3853
Murphy, Mr T.C., Assistant Secretary, Benefits Control Grants, Benefits Delivery Division, Department of Social Security, Canberra, A.C.T.	1984 3615
Nettle, Mr R.A., Economist, Chamber of Commerce and Industry S.A. Inc., Adelaide, S.A.	2810

Nicholson, Mr I.E., Acting First Assistant Secretary, Legal and Consular Division, Department of Foreign Affairs, Canberra, A.C.T.	2156
Newell, Miss N., Manager, Marketing Operations, Honeywell Pty Ltd, North Sydney, N.S.W.	892
Nolan, Mr J., Executive Member, New South Wales Privacy Committee, Sydney, N.S.W.	536
Nooney, Mr G., Principal Executive Officer, Operations Branch, Department of Employment and Industrial Relations, Melbourne, Vic.	2191
O'Brien, Mr A., Organiser, Federated Clerks Union of Victoria, Melbourne, Vic.	290
O'Callaghan, Dr M., Homebush, N.S.W.	620
O'Connor, Mr R.R., Director, Government Sales and Marketing, Polaroid Corporation of the United States of America, C/- Polaroid Australia Pty Ltd, North Ryde, N.S.W.	1290
O'Gorman, Mr T.P., Vice-President, Queensland Council for Civil Liberties, Brisbane, Qld.	662
O'Hair, Mr R., Bowen Hills, Qld.	698
Oldfield, Mr J., General Manager, MDS DEK Division, CPE Australia Limited, Highett, Vic.	3555
O'Rourke, Mr D.J., First Assistant Secretary, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
Owens, Mr L.N., Senior Project Officer, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
Pacey, Mr B., Director (Development and Review), Benefits Control Branch, Department of Social Security, Canberra, A.C.T.	3615
Parry, Mr R.W., Vice-President, Australian Retired Persons Association, Melbourne, Vic.	3322
Parsons, Mr M.G., Assistant General Manager, Claims and Membership, Health Insurance Commission, Canberra, A.C.T.	3578 3679
Paterson, Mr D., Cremorne Point, N.S.W.	496
Pearson, Mr K.W., Deputy Secretary, Department of Veterans' Affairs, Canberra, A.C.T.	2313

Pickett, Mr C.J., Principal Executive Officer, Operations and Administration, Department of Housing and Construction, Canberra, A.C.T.	2259
Piper, Mr B.K., Spokesperson, People Against Identity Numbers, West Melbourne, Vic.	148
Reed, Mr W.W., Assistant Commissioner, Australian Taxation Office, Canberra, A.C.T.	1887 2057 2211
Risstrom, Mr E., National Director, Australian Taxpayers Association, Melbourne, Vic.	118
Rodan, Mr. E., Administrative Law Committee, Law Institute of Victoria, Melbourne, Vic.	210
Rosenberg, Mr M., Secretary, Special Interest Group on Social Implications of Information Technology, Australian Computer Society, Perth, W.A.	3084
Samson, Dr D.A., Doncaster East, Vic.	1273
Schurr, Ms B., Member, New South Wales Council for Civil Liberties, Glebe, N.S.W.	435
Seymour, Mr G.R., Senior Assistant Commissioner, Systems Division, Australian Taxation Office, Canberra, A.C.T.	3941
Shanley, Mr J., National Marketing Manager, Polaroid Australia Pty Ltd, North Ryde, N.S.W.	1290
Shearer, Mr S.B., Acting Director, Planning and Research Branch, Law Enforcement Policy Division, Department of the Special Minister of State, Canberra, A.C.T.	2758
Sheldon, Ms N., Spokesperson, People Against Identity Numbers, West Melbourne, Vic.	148
Singleton, Mr P.G., Director of Public Affairs, IBM Australia Ltd, West Pennant Hills, N.S.W.	1372
Smith, Dr. L.R., Principal Research Fellow, Australian Institute of Health, Canberra, A.C.T.	2347
Smith, Ms W., Spokesperson, People Against Identity Numbers, West Melbourne, Vic.	148
Stewart, Mr R.A.F., representing Chairman, Taxation Committee, Business Law Section, Law Council of Australia, Canberra, A.C.T.	3882

Strutt, Mr B.A., Director, Monitoring and Investigation, Accommodation Finance Branch, Residential Programs Division, Department of Community Services, Canberra, A.C.T.	2297
Sumner, Mr P.R., Member, Special Interest Group on Social Implications of Information Technology Australian Computer Society, Perth, W.A.	3084
Switzer, Mr R.J., Assistant General Manager, Commonwealth Banking Corporation, Sydney, N.S.W.	1076
Tallack, Mr N.W., Greenacre, N.S.W.	491
Tangney, Ms M., Research Officer, New South Wales Privacy Committee, Sydney, N.S.W.	536
Taylor, Mr W.T.L., Assistant Secretary, Hospitals and Insurance Branch, Department of Health, Canberra, A.C.T.	2322
Tegnhed, Mr L.A., Director, National Tax Board, Solna, Sweden	3208
Terry, Mr J.P., Market Development Manager, De La Rue Identity Systems Ltd, Basingview, Basingstoke, Hampshire, England	4025
Thompson, Mr A.A., Consultant, De La Rue Techway Pty Ltd, Milsons Point, N.S.W.	4025
Thorne, Mr J.M., Manager, Electronic Banking, Westpac Banking Corporation, Sydney, N.S.W.	1396
Tobin, Mr J.A., Photonics Consultant, Laser Light Expressions Pty Ltd, Chatswood, N.S.W.	3544
Turnbull, Mr R.H., Project Officer, Australian Electoral Commission, Canberra, A.C.T.	2792
Walker, Mr C.R., National Director, Australian Hotels Association, Sydney, N.S.W.	1537
Walker, Professor G. de Q., Professor of Law, University of Queensland, St Lucia, Qld.	3355
Watson, Mr P.R., Assistant Secretary, Treatment Services Control Branch, Department of Veterans' Affairs, Canberra, A.C.T.	2313
Whalan, Professor D.J., Hawker, A.C.T.	3816

White, Mr J.C., MHA, Chairman and Spokesperson, Tasmanian Council of Civil Liberties, Hobart, Tas.	3140
Wilcox, Mr C.R., General Manager, Health Insurance Commission, Medibank House, Canberra, A.C.T.	3705
Wills, Mr D., President, Alcohol and Drug Foundation - Tasmania Inc., Moonah, Tas.	3171
Willheim, Mr E., First Assistant Secretary, General Counsel Division, Attorney-General's Department, Canberra, A.C.T.	2362
Wisdom, Mr S.K., Director, Community Affairs Section, Department of Aboriginal Affairs, Canberra, A.C.T.	3969
Woodings, Mr T.L., Assistant Secretary, Special Interest Group on Social Implications of Information Technology, Australian Computer Society, Perth, W.A.	3084
Wybrow, Mr P., Sales Manager, Security Identification Systems, CPE Data Card Limited, Highett, Vic.	3555
Young, Ms J.A., Immediate Past President, Medical Record Association of Australia, Sydney, N.S.W.	3431

APPENDIX 4

Letters to the Committee from the Australian Taxation Office

-6 MAR 1986

Senator T. Aulich,
Chairman,
Joint Select Committee on the
Australia Card,
Parliament House,
CANBERRA A.C.T. 2600

Dear Senator Aulich,

QUESTIONS ON THE AUSTRALIA CARD PROPOSAL

Tax officials who gave evidence before the Joint Select Committee on 24 February 1986 were asked by Mr J.R. Porter MP whether further information could be supplied in relation to three matters. Two of these related to dividend and interest checking (in relation to one of which Mr J. Saunderson MP also sought information) and the third involved a consideration of the scale of net revenue gains which would accrue if taxation file numbers were used in lieu of the Australia Card. A fourth question raised by the Committee related to the use of charitable institutions and other tax exempt bodies for tax avoidance purposes. I shall discuss first the third point raised by Mr Porter.

Tax File Number/Revenue Gains

At one end of the scale, if we followed the Australia Card identification requirements before allocating tax file numbers (and purified existing records on that basis), we would expect to achieve similar revenue gains to those under the Australia Card option without a photograph - with similar staff and equipment costs.

At the other end of the scale, the use of the existing tax file number with its very low integrity would produce relatively little extra revenue.

Having regard to the existing level of reporting and checking for interest and dividend payments, the addition of a tax file number could be expected to improve our ability to process and match the information received with tax returns lodged. However, this would not seriously affect those evaders who use false names or invalid file numbers. The increased revenue gain is estimated at between \$6 million and \$9 million.

The general enforcement activities currently undertaken by this office do not give a guide to any firm estimate of revenue gains that might be expected from wider information reporting as proposed in the Government submission but linked to existing tax file numbers. Some revenue gains could accrue from the more extensive and systematic reporting of external source information, including dividends and interest. As with the advent of an Australia Card, the extensive use of the tax file number in various transactions could also be expected to act as some sort of deterrent to tax evasion and as an incentive to voluntarily comply with taxation obligations.

However, while the revenue gained in the short term might therefore be marginally above what would be expected from traditional enforcement activity, it is difficult to see how such gains could be maintained over time once the low integrity of a tax file number became obvious.

TO

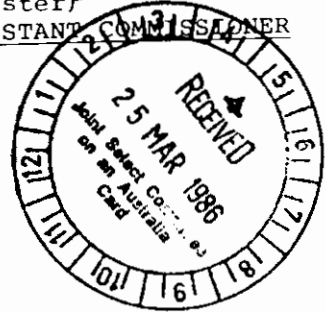
Mr T. Dodson
Secretary
Joint Select Committee on an Australia Card
Parliament House
CANBERRA ACT 2600

25 MAR 1986

File No. 16.L85/55-3 Copy for your information.

Senator T. Aulich,
Chairman,
Joint Select Committee on an
Australia Card,
Parliament House,
CANBERRA, A.C.T. 2600

P. L. Foster
(P.L. Foster)
A/g ASSISTANT COMMISSIONER



Dear Senator Aulich,

USE OF TAXATION FILE NUMBER

Officials from the Department of Health who gave evidence before the Joint Select Committee on 28 February 1986 passed on to the Australian Taxation Office a request made on that day by Mr J. Saunderson, M.P. for additional information concerning the possible use of the taxation file number in lieu of the Australia Card. With your approval, Mr R. Mills and Mr P. Foster from this office clarified with Mr Saunderson the further information being sought.

As we understand the position, the Committee is interested in exploring the benefits and associated costs that would accrue from using taxation file numbers with a higher level of integrity than they have at present instead of the Australia Card.

A paper outlining a possible plan to build into the taxation file number a moderate level of integrity is at Attachment A. Attachment B sets out the expected revenue gains from the use of this improved file number while Attachment C sets out the Australian Taxation Office's associated costs.

I hope the information in the Attachments meets the Committee's requirements. We will be pleased to provide any further information you may require. I am sure you will understand that we have tried to respond as best we can in the shortest possible time to a request to provide estimates of costs and benefits based on suppositions that are highly speculative.

A POSSIBLE PLAN FOR THE WIDESPREAD ISSUE OF
TAXATION FILE NUMBERS WITH A MODERATE LEVEL
OF INTEGRITY

Before discussing a possible plan to improve the level of integrity of the taxation file number and the associated "improved" revenue and costs it should be reiterated that the taxation file number as it is presently allocated and used has a very low integrity. Accordingly, its widespread use in its present form in the fight against tax evasion would produce relatively little extra revenue. If, however, a level of integrity similar to that proposed for the Australia Card was to be built into the file number its widespread use would produce similar revenue gains to those under the Australia Card option without a photograph. Of course staff and equipment costs would be similar to the Australia Card option.

"Improved" taxation file number

Since having heard of the Committee's interest in exploring the file number alternative we have been developing a possible plan to improve the current low level of integrity of the taxation file number. The proof of identity procedures we have been considering are along the lines of those adopted by the Department of Social Security in identifying its clients. At this initial stage however we are not contemplating tests as stringent as those carried out by Social Security. Accordingly, the level of integrity we think could reasonably be achieved would be below that of Social Security's but well above where the taxation file number is now.

An outline plan

The current Australian population is approaching 17 million persons. There is however a need to allocate about 9 million taxation file numbers at any one time. Of the file numbers presently allocated about 3 million have been in existence for five years or less. Current file numbers held for more than five years amount to about 6 million. It would seem a reasonable proposition that the identity of taxpayers who have been regularly lodging tax returns and paying tax for more than 5 years could be accepted at face value at the commencement of any upgraded identity check procedures. The 3 million taxpayers with a taxation record of 5 years or under would be invited to confirm their identity along with the other 8 million people in the country who currently do not have a file number.

This of course is a daunting task. One means by which the number of people to be initially identified could be reduced would be to allow children to make use of the file number of an associated taxpayer until such time as the child had a need to lodge a taxation return in his or her own right e.g. on entering

the workforce. This move would, we think, reduce the numbers to be initially identified by about 4 million. If this course was to be adopted we would have to confirm the identity of the 3 million five year and under taxpayers and identify about 4 million people who presently do not lodge tax returns.

It is our strong preference that a file number be allocated to all persons. A unique number for each person would facilitate the handling and matching of information gathered under the reporting systems. In any event children who might initially come under the cover of an associated adult's file number will eventually become taxpayers in their own right and will need to apply for a file number. Thus the savings that might now accrue would be absorbed by the later issue of an individual file number. The real advantage in allowing children to make use of the file number of an associated adult is the significant reduction in the number of people who would need to be identified before any numbering system could commence. We suggest that children not be separately identified at this initial stage.

In order that 7 million people can identify themselves to the Australian Taxation Office it would be necessary to establish a network of contact points throughout the country. Currently, the ATO has about 35 offices located in capital cities and other major population centres. Rather than expand our network of offices we would seek to enter into an arrangement with other Commonwealth agencies that are represented widely around the country to have that agency carry out our identity requirements and/or to accommodate a taxation officer for that purpose. The agency arrangement we have in mind would be along the lines of that between Australia Post and the Department of Foreign Affairs for the handling of passport applications.

The above outline plan has been prepared in a very short time. There are a number of matters of detail that require much development work.

One significant problem that we have not yet found a solution to is how to ensure that taxpayers who are to either confirm their identity (3 million) or the persons who are to be identified (4 million) present themselves in a phased and orderly manner through the registration period. It would of course be unmanageable if a significant number of people were to wait to just before the date for use of a file number to apply for the issue of a number.

A possible commencement date

It is our firm belief that the earliest possible date that taxation file numbers could be fully issued would be 31 March 1988. That date is one year earlier than the Health Insurance Commission expects to have 96 per cent of the Australia Cards issued. However, to achieve the 31 March 1988 date it would be essential for an almost immediate decision by

Government to proceed with a taxation file number system in lieu of the Australia Card proposal. This would permit an early start to the arranging for the issuing of file numbers which we think would need to commence by 1 April 1987. Enabling legislation for the taxation system would be required to be passed by the Parliament during the 1986 Budget Sittings.

It would also be essential that as part of the decision to adopt taxation file numbers the ATO be given the resources to develop and carry out its plans and authority to acquire and have installed outside the usual acquisition procedures the necessary computer equipment to issue file numbers. Also essential will be the need to acquire and fit-out suitable accommodation for the computing system.

REVENUE GAINS

A taxation file number system based on the issue of numbers after proof of identity procedures along the lines of those adopted by the Department of Social Security could be expected to produce recurring annual taxation revenue gains in the order of \$290 million when the associated taxation reporting systems were fully implemented (1992/93).

It is understood from discussions with Mr J. Saunderson, M.P. that the Committee would wish to know the likely revenue gains that would accrue from the use of a taxation file number with a level of integrity that might result from the use of Social Security type identity procedures.

As it is expected that the necessary taxation file numbers would be fully issued by 31 March 1988 the taxation revenue gains would commence from the 1988/89 financial year, one year earlier than under H.I.C.'s Australia Card proposal. Further details concerning the expected revenue gains are at Annexures B1 and B2.

It should be recognised, however, that because the level of integrity that would apply to an income tax file number system would be lower than that of the Australia Card there is no certainty that the recurring revenue benefits could be maintained over time once the low integrity of the file number became known. To ensure the gains remained locked in there would need to be an ongoing programme to maintain and improve the integrity of the taxation file number.

ESTIMATE OF RECURRING REVENUE BENEFITS

	AUSTRALIA CARD		INCOME TAX
	WITH PHOTO \$M	WITHOUT PHOTO \$M	FILE NUMBER \$M
SALARY AND WAGES	77	57	31
INTEREST	208	163	83
RENT	27	21	11
BUSINESS TAXPAYERS BETTER AUDIT SELECTION	16	13	6
REDUCTION IN THE TIME PER CASE	19	19	8
NON-LODGERS	85	69	34
INCREASED RANGE OF CASES	263	183	105
CORPORATIONS	29	27	12
TOTAL	724	551	290

INCOME TAX FILE NUMBER - ESTIMATED TAXATION REVENUE GAINS
BASIS: 85/6 PRICING (\$ MILLION)

	USE 1	USE 2	USE 3	USE 4	USE 5	USE 6	USE 7	USE 8	USE 9	TOTAL
	IDENTIFYING ACCOUNT-HOLDERS WITH BANKS & FINANCIAL INSTITUTIONS	IDENTIFYING INVESTORS WITH GOVT/ SEMI-GOVT BODIES ETC.	IDENTIFYING INVESTORS WITH UNIT, CASH MANAGEMENT & PROPERTY TRUSTS	IDENTIFYING i) PP INCOME THROUGH MARKETING AUTHORITIES ii) RENTAL INCOME FROM REAL ESTATE AGENTS iii) PROFESSIONAL INCOME THROUGH GOVT. AGENCIES	OVERSEAS REMITTANCES	REAL ESTATE	SAFETY DEPOSIT BOXES	PUBLIC COMPANY SHARE-HOLDERS & DEALERS ON FUTURES EXCHANGES	EMPLOYMENT [INCLUDING PPS]	
88/89	14	8	1	5	-	1	-	-	33	62
88/90	45	29	6	24	2	5	1	8	51	171
90/91	71	50	12	38	3	9	1	14	55	259
91/92	76	54	17	48	4	13	2	20	56	290
92/93	76	54	17	48	4	13	2	20	56	290

AUSTRALIAN TAXATION OFFICE COSTS

The costs associated with the widespread issue of taxation file numbers to persons who now do not have a file number would of course be additional to ATO costs included in the Government's Submission to the Committee. There would however be some offsetting savings. For instance, ATO would not have to develop computer systems and acquire equipment to access the Australia Card register.

Further, very significant savings and benefits would occur if the taxation file number could be linked to any computerised births, deaths and marriage system that may be decided upon.

Full details of the ATO's costs are at Annexures C1, C2 and C3. These costs do not take into account costs for the issue of taxation file numbers to about 4 million children. If it was decided to issue children with their own taxation file number further costs in the order of \$28 million would be incurred.

Conclusion

As an alternative to the Australia Card proposal taxation file numbers could be used to produce about one half of the expected Australia Card taxation revenue gains. This revenue would commence one year earlier than taxation revenue produced under the Australia Card programme. The costs associated with the issue of taxation file numbers with moderate integrity would be considerably less than the Australia Card option. The use of taxation file numbers would produce taxation benefits of around \$12 for each \$1 outlaid.

The short time available since the preparation of the benefits and costs has not permitted our calculations to have been given to the Department of Finance. Should the Committee wish Finance to see our calculations we would supply all material to that Department.

COST BENEFIT ANALYSIS (Discounted Cost Totals)

AUSTRALIAN TAXATION OFFICE COSTS

(\$,000's)

	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94	94/95	95/96
A.										
<u>Australia Card</u>										
	336	1266	8489	2554	19356	17596	8522	1267	1151	1047
<u>Less: Tax File Number</u>										
B.										
- Savings										
	112	1073	675	234	34	31	28	25	23	21
	224	193	7814	2320	19322	17565	8494	1242	1128	1026
<u>Add: Tax File Number</u>										
C.										
- Costs										
	11054	65858	6264	4944	4494	4086	3714	3376	3069	2790
- Compliance Staff Adjust.				10165	-8429	-11991	-7128			
D.										
<u>Total Cost</u>										
	11278	66051	14078	17429	15387	9660	5080	4618	4197	3816
E.										
<u>Cumulative</u>										
	11278	77329	91407	108836	124223	133883	138963	143581	147778	151594
F.										
<u>Revenue</u>										
			62000	171000	253000	290000	290000	290000	290000	290000
G.										
<u>Cumulative</u>										
		62000	233000	486000	776000	1066000	1356000	1646000	1936000	
H. Benefit Cost Ratio - 12.7										

Note: A. ATO Costs contained in Government submission
 B. ATO savings from work not required in connection with HIC's proposals
 C. ATO costs for the widespread issue of file numbers

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
1. Capital Dev. Cost								
<hr/>								
1.1 Equipment								
<hr/>								
1.1.1 Devel. Costs								
1.1.2 From 3.1.6	438							
1.2 Accomodation								
<hr/>								
1.2.1 Devel. Costs								
1.2.2 From 3.2.3	20							
1.3 Software & Other								
<hr/>								
1.3.1 Devel. Costs	120							
1.3.2 From 3.3.4	30							
<hr/>								
	578	0	0	0	0	0	0	0
<hr/>								

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
2. Recur. Dev. Costs								
<hr/>								
2.1 Equipment								
<hr/>								
2.1.1 Devel. Equip.								
2.1.3 From 4.1.16	-23	-23	-23	-23	-23	-23	-23	-23
2.3 Software								
<hr/>								
2.3.1 Devel. Costs.								
2.3.2 From 4.3.3		4	4	4	4	4	4	4
2.4 Staff								
<hr/>								
2.4.1 Data Prep.	1301	3749						
2.4.2 ADP Staff	728	168						
2.4.3 Non ADP Staff	2771	4254						
2.4.4 From 4.4.6	204	26	43	43	43	43	43	43
2.5 Lab. Based Costs								
<hr/>								
2.5.1 Devel. Costs.	120	49000						
2.5.2 From 4.5.4		60						
2.6 Consums. & Oths.								
<hr/>								
2.6.1 Devel. Costs	10	12008	1500					
2.6.2 From 4.6.6	-1	-1	-1	-1	-1	-1	-1	-1
	5110	69245	1523	23	23	23	23	23
<hr/>								

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
3. Capital Opn. Cost								
<hr/>								
3.1 Equipment								
<hr/>								
3.1.1 Comp. H'ware	3924							
3.1.2 Data Storage								
3.1.3 Plant	121							
3.1.4 Other Equip.	25							
3.1.5 Installation	10							
3.1.6 MINUS Devel.	-408							
3.2 Accomodation								
<hr/>								
3.2.2 House Equip.	200							
3.2.3 MINUS Devel.	-20							
3.3 Software & Other								
<hr/>								
3.3.1 System S'ware								
3.3.2 Appl'ns S'ware	300							
3.3.4 MINUS Devel.	-30							
<hr/>								
	4122	0	0	0	0	0	0	0
<hr/>								

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
4. Recur. Opn. Costs								
<hr/>								
4.1 Equipment								
<hr/>								
4.1.1 Computer Maint	393	393	393	393	393	393	393	393
4.1.2 Plant M'tance	12	12	12	12	12	12	12	12
4.1.3 Equip. Mtce.	3	3	3	3	3	3	3	3
4.1.8 Data Trans'n.	5	5	5	5	5	5	5	5
4.1.16 MINUS Devel.	-23	-23	-23	-23	-23	-23	-23	-23
4.2 Accomodation								
<hr/>								
4.2.1 Accomod. Mtce.								
4.2.3 Accom. Clean.								
4.2.4 Electric Power	5	5	5	5	5	5	5	5
4.2.5 Security								
4.3 Software								
<hr/>								
4.3.1 Software Maint								
4.3.2 Apps Maint.								
4.3.3 MINUS Devel.	-4	-4	-4	-4	-4	-4	-4	-4
4.4 Staff								
<hr/>								
4.4.1 Data Prep.								
4.4.2 Computer Ops.	204	204	204	204	204	204	204	204
4.4.3 Apps mtce.								
4.4.4 Other ADP								
4.4.5 Non ADP								
4.4.6 MINUS Devel.	-204	-26	-43	-43	-43	-43	-43	-43
<hr/>								
Sub-total 4.1 to 4.4	395	1082	2481	2481	2481	2481	2481	2481
<hr/>								

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
4.5 Lab. Based Costs								
<hr/>								
4.5.1 Consult. Costs	840	2640	3360	3360	3360	3360	3360	3360
4.5.4 MINUS Devel.		-60						
4.6 Consums. & Other								
<hr/>								
4.6.1 Input Forms.	3	17	17	17	17	17	17	17
4.6.2 Record'g Media	2	2	2	2	2	2	2	2
4.6.3 Output Forms	3	196	196	196	196	196	196	196
4.6.4 Specials	2	2	2	2	2	2	2	2
4.6.5 Publicity				500	500	500	500	500
4.6.6 MINUS Devel.	-1	-1	-1	-1	-1	-1	-1	-1
	1244	3878	6057	6557	6557	6557	6557	6557
<hr/>								
5. Revenue & Resid.								
<hr/>								
5.2 Residual Values								
<hr/>								
5.2.1 Equipment		-680						-814
5.2.2 Building Value								-40
5.2.3 S'ware & Other								-60
	0	-680	0	0	0	0	0	-914
<hr/>								
Total Costs	11054	72443	7580	6580	6580	6580	6580	5666
Cumulative Costs	11054	83497	91077	97657	104237	110817	117397	123063
Discounted Costs	11054	65358	6264	4944	4494	4086	3714	2908
Cumul. Disc. Costs	11054	76912	83176	88120	92614	96699	100414	103321

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

To extend to 10 years, include the amount deducted as residual credits in the 93/94 year (items 5.2.1,2,3). This new cost for 93/94 remains constant for subsequent years.

	93/94	94/95	95/96
Total Costs	6580	6580	6580
Cumulative Costs	129643	136223	142803
Discounted Costs	3376	3609	2790
Cumulative Disc. Costs	106697	110306	113096

COST BENEFIT ANALYSIS
USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS : - \$,000's

Proportion of Costs for each Proposed Use.

	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<u>Use 1 (72.5%)</u>								
Discounted Costs	8014	47747	4541	3584	3258	2962	2693	2108
Cumulative Costs	8014	55761	60303	63887	67145	70107	72800	74908
<u>Use 2 (2.7%)</u>								
Discounted Costs	298	1778	169	133	121	110	100	79
Cumulative Costs	298	2077	2246	2379	2501	2611	2711	2790
<u>Use 3 (0.8%)</u>								
Discounted Costs	88	527	50	40	36	33	30	23
Cumulative Costs	88	615	665	705	741	774	803	827
<u>Use 4 (4.8%)</u>								
Discounted Costs	531	3161	301	237	196	196	178	140
Cumulative Costs	531	3692	3992	4230	4445	4642	4820	4959
<u>Use 5 (0.3%)</u>								
Discounted Costs	33	198	19	19	13	12	11	9
Cumulative Costs	33	231	250	264	278	290	301	310
<u>Use 6 (0.4%)</u>								
Discounted Costs	44	263	25	20	17	16	15	12
Cumulative Costs	44	308	333	352	369	385	400	412
<u>Use 7 (negligible)</u>								
<u>Use 8 (6.0%)</u>								
Discounted Costs	663	3951	376	297	270	245	223	174
Cumulative Costs	663	4615	4991	5287	5557	5802	6025	6199
<u>Use 9 (12.2%)</u>								
Discounted Costs	1349	8035	764	603	548	498	453	355
Cumulative Costs	1349	9383	10147	10751	11299	11797	12250	12605

Use 10 (0.3%)

Discounted Costs	33	198	19	19	13	12	11	9
Cumulative Costs	33	231	250	264	278	290	301	310

TOTALS

Discounted Costs	11054	65858	6264	4944	4494	4086	3714	2908
Cumulative Costs	11054	76912	83176	88120	92614	96700	100414	203736



COMMISSIONER OF TAXATION

CANBERRA A.C.T. 2600
TELEPHONE 63 9111
TELEX 62187

REFERENCE 16.L85/55-3

1 May 1986.

Senator T. Aulich,
Chairman,
Joint Select Committee on an
Australia Card,
Parliament House,
CANBERRA. A.C.T. 2600

Dear Senator Aulich,

USE OF TAXATION FILE NUMBER

In response to a request from the Committee my letter of 25 March 1986 outlined a possible plan for the use of taxation file numbers instead of the Australia Card.

Included with the material provided to you were estimates of the expected revenue gains from the use of file numbers with a higher level of integrity than they have at present (Attachment B to the letter) and of the Taxation Office's associated costs (Attachment C).

Item H of Annexure C1 indicated there would be a benefit/cost ratio of 12.7:1. This figure was arrived at by comparing the cumulative revenue with the discounted cumulative costs. No attempt was made to discount the cumulative revenue figure as it seemed logical that, as a result of changing money values, revenue in dollar terms would be more likely to increase rather than decrease.

Later discussions with the Department of Finance revealed that the basis of our calculations differed from that used in the Government's Submission to your Committee. The Department of Finance, in accordance we understand with its usual practice in arriving at a benefit/cost ratio, compared the cumulative revenue discounted by an annual rate of 10% with the cumulative costs discounted on the same basis.

To enable your Committee to compare the benefit/cost ratio of the taxation file number option with the Australia Card proposal, we have recalculated our figures on the same basis as that used in the Government's Submission. The recalculated benefit/cost ratio for the taxation file number is 7.26:1. The revised schedules are attached. The Department of Finance is in agreement with the methodology adopted.

You might consider it appropriate to substitute the revised schedules for the Annexures to Attachment C of my letter of 25 March: this would necessitate the final sentence of the penultimate paragraph of Attachment C being modified accordingly.

A copy of this letter has been forwarded to the Department of Finance.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'J.P. McDermott', written in a cursive style.

(J.P. McDermott)
SECOND COMMISSIONER OF TAXATION

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE DISCOUNTED COSTS - \$,000's

	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94	94/95	95/96
<hr/>										
A. Costs for Australia Card.										
<hr/>										
	336	1266	8489	2554	19356	17596	8522	1267	1151	1047
<hr/>										
B. Savings for Tax File Number.										
<hr/>										
	112	1073	675	234	34	31	28	25	23	21
<hr/>										
Remaining Australia Card Costs.										
	224	193	7814	2320	19322	17565	8494	1242	1128	1026
<hr/>										
C. Costs for Tax File Number.										
<hr/>										
	11142	65838	6304	4980	4527	4115	3742	3401	3092	2811
			plus Compliance Staff Adjustments,							
			10165	-8429	-11991	-7128				
<hr/>										
D. Total Costs for Tax Administered System.										
<hr/>										
	11366	66031	14118	17465	15420	9689	5108	4643	4220	3837
<hr/>										
E. Cumulative Costs.										
<hr/>										
	11366	77397	91515	108979	124399	134089	139196	143840	148060	151896
<hr/>										

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE DISCOUNTED COSTS - \$,000's

	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94	94/95	95/96
<u>F. Revenue.</u>			62000	171000	253000	290000	290000	290000	290000	290000
<u>G. Cumulative Revenue.</u>			62000	233000	486000	776000	1066000	1356000	1646000	1936000
<u>H. Discounted Revenue.</u>			51241	128479	172809	180076	163707	148826	135298	122999
<u>I. Cumulative Discounted Revenue.</u>			51241	179720	352529	532605	696312	845138	980436	1103436
<u>H. Benefit Cost Ratio:</u>			7.26							

NOTES:-

- A. ATO costs for Australia Card proposals as contained in Government Submission to H.S.C..
 B. ATO savings from work not required in conjunction with HIC proposals.
 C. ATO costs for the widespread use of File Number.
 Compliance figures are adjustments from Aust. Card to File Number System.
 F. - I. Revenue from widespread use of File Number.

ALL FIGURES ARE DISCOUNTED 10% PER ANNUM.

COST BENEFIT ANALYSIS

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94

1. Capital Dev. Cost								

1.1 Equipment								

1.1.1 Devel. Costs								
1.1.2 From 3.1.6		408						
1.2 Accomodation								

1.2.1 Devel. Costs								
1.2.2 From 3.2.3		20						
1.3 Software & Other								

1.3.1 Devel. Costs		120						
1.3.2 From 3.3.4		30						
	578	0	0	0	0	0	0	0

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
2. Recur. Dev. Costs								
<hr/>								
2.1 Equipment								
<hr/>								
2.1.1 Devel. Equip.								
2.1.3 From 4.1.16	23	23	23	23	23	23	23	23
2.3 Software								
<hr/>								
2.3.1 Devel. Costs								
2.3.2 From 4.3.3	4	4	4	4	4	4	4	4
2.4 Staff								
<hr/>								
2.4.1 Data Prep.	1301	3749						
2.4.2 ADP Staff	728	168						
2.4.3 Non ADP Staff	2771	4254						
2.4.4 From 4.4.6	204	26	43	43	43	43	43	43
2.5 Lab. based Costs								
<hr/>								
2.5.1 Devel. Costs	120	49000						
2.5.2 From 4.5.4		60						
2.6 Consums. & Oths.								
<hr/>								
2.6.1 Devel. Costs.	10	12008	1500					
2.6.2 From 4.6.6	1	1	1	1	1	1	1	1
	5162	69293	1571	71	71	71	71	71
<hr/>								

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
3. Capital Opn. Cost								
<hr/>								
3.1 Equipment								
<hr/>								
3.1.1 Comp. H'ware	3924							
3.1.2 Data Storage								
3.1.3 Plant	121							
3.1.4 Other Equip.	25							
3.1.5 Installation	10							
3.1.6 MINUS Devel.	-408							
3.2 Accomodation								
<hr/>								
3.2.2 House Equip.	200							
3.2.3 MINUS Devel.	-20							
3.3 Software & Other								
<hr/>								
3.3.1 System S'ware								
3.3.2 Appl'ns S'ware	300							
3.3.4 MINUS Devel.	-30							
	4122	0	0	0	0	0	0	0
<hr/>								

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<u>4. Recur. Opn. Costs</u>								
<u>4.1 Equipment</u>								
4.1.1 Computer M'tce	393	393	393	393	393	393	393	393
4.1.2 Plant M'tce.	12	12	12	12	12	12	12	12
4.1.3 Equip. M'tce.	3	3	3	3	3	3	3	3
4.1.8 Data Trans.	5	5	5	5	5	5	5	5
4.1.16 MINUS Devel.	-23	-23	-23	-23	-23	-23	-23	-23
<u>4.2 Accomodation</u>								
<u>4.2.1 Accomod. M'tce</u>								
<u>4.2.3 Accom. Clean.</u>								
4.2.4 Elecuric Power	5	5	5	5	5	5	5	5
<u>4.2.5 Security</u>								
<u>4.3 Software</u>								
4.3.1 Software M'tce	20	20	20	20	20	20	20	20
4.3.2 Appl'ns M'tce.	20	20	20	20	20	20	20	20
4.3.3 MINUS Devel.	-4	-4	-4	-4	-4	-4	-4	-4
<u>4.4 Staff</u>								
<u>4.4.1 Data Prep.</u>								
4.4.2 Computer Ops.	204	204	204	204	204	204	204	204
4.4.3 Appl'ns M'tce.		56	224	224	224	224	224	224
<u>4.4.4 Other ADP</u>								
<u>4.4.5 Non ADP</u>								
4.4.6 MINUS Devel.	-204	-26	1291	1291	1291	1291	1291	1291
Sub-total 4.1 to 4.4	431	1012	2481	2481	2481	2481	2481	2481

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<u>4.5 Lab. based Costs</u>								
4.5.1 Consult. Costs	840	2640	3360	3360	3360	3360	3360	3360
4.5.4 MINUS Devel.		-60						
<u>4.6 Consums. & Other</u>								
4.6.1 Input Forms	3	17	17	17	17	17	17	17
4.6.2 Record'g Media	2	2	2	2	2	2	2	2
4.6.3 Output Forms	3	196	196	196	196	196	196	196
4.6.4 Specials	2	2	2	2	2	2	2	2
4.6.5 Publicity				500	500	500	500	500
4.6.6 MINUS Devel.	-1	-1	-1	-1	-1	-1	-1	-1
	1280	3808	6057	6557	6557	6557	6557	6557
<u>5. Revenue & Resid.</u>								
<u>5.2 Residual Values</u>								
5.2.1 Equipment		-680						-814
5.2.2 Building Value								-40
5.2.3 S'ware & Other								-60
	0	-680	0	0	0	0	0	-914

COST BENEFIT ANALYSIS

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
Total Costs	11142	72421	7628	6628	6628	6628	6628	5714
Cumulative Costs	11142	83563	91191	97819	104447	111075	117703	123417
Discounted Costs	11142	65838	6304	4980	4527	4115	3742	2932
Cumul. Disc. Costs	11142	76980	83284	88263	92790	96906	100647	103580

To extend to 10 years, include the amount deducted a residual credits in the 93/94 year (items 5.2.1, 2, 3). This new cost remains the same for subsequent years. (in fact constant for 89/90 onwards)

	93/94	94/95	95/96
Total Costs	6628	6628	6628
Cumulative Costs	124331	130959	137587
Discounted Costs	3401	3092	2811
Cumul. Disc. Costs	104049	107141	109951

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<u>Use 1 (72.5%)</u>								
Total Costs	8078	52505	5530	4805	4805	4805	4805	4143
Cumulative Costs	8078	60583	66113	70919	75724	80529	85335	89477
Discounted Costs	8078	47733	4570	3610	3282	2984	2713	2126
Cumul. Disc. Costs	8078	55810	60381	63991	67273	70257	72969	75095
<u>Use 2 (2.7%)</u>								
Total Costs	301	1955	206	179	179	179	179	154
Cumulative Costs	301	2256	2462	2641	2820	2999	3178	3332
Discounted Costs	301	1778	170	134	122	111	101	79
Cumul. Disc. Costs	301	2078	2249	2383	2505	2616	2717	2797
<u>Use 3 (0.8%)</u>								
Total Costs	89	579	61	53	53	53	53	46
Cumulative Costs	89	669	730	783	836	889	942	987
Discounted Costs	89	527	50	40	36	33	30	23
Cumul. Disc. Costs	89	616	666	706	742	775	805	829
<u>Use 4 (4.8%)</u>								
Total Costs	535	3476	366	318	318	318	318	274
Cumulative Costs	535	4011	4377	4695	5013	5332	5650	5924
Discounted Costs	535	3160	303	239	217	198	180	141
Cumul. Disc. Costs	535	3695	3998	4237	4454	4651	4831	4972
<u>Use 5 (0.3%)</u>								
Total Costs	33	217	23	20	20	20	20	17
Cumulative Costs	33	251	274	293	313	333	353	370
Discounted Costs	33	198	19	15	14	12	11	9
Cumul. Disc. Costs	33	231	250	265	278	291	302	311

COST BENEFIT ANALYSIS

TAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBER

STEADY STATE COSTS - \$,000's

Cost Item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<u>Use 6 (0.4%)</u>								
Total Costs	45	290	31	27	27	27	27	23
Cumulative Costs	45	334	365	391	418	444	471	494
Discounted Costs	45	263	25	20	18	16	15	12
Cumul. Disc. Costs	45	308	333	353	371	388	403	414
<u>Use 7 (negligible)</u>								
<u>Use 8 (6.0%)</u>								
Total Costs	669	4345	458	398	398	398	398	343
Cumulative Costs	669	5014	5471	5869	6267	6665	7062	7405
Discounted Costs	669	3950	378	299	272	247	224	176
Cumul. Disc. Costs	669	4619	4997	5296	5567	5814	6039	6215
<u>Use 9 (12.2%)</u>								
Total Costs	1359	8835	931	809	809	809	809	697
Cumulative Costs	1359	10195	11125	11934	12743	13551	14360	15057
Discounted Costs	1359	8032	769	608	552	502	456	358
Cumul. Disc. Costs	1359	9392	10161	10768	11320	11822	12279	12637
<u>Use 10 (0.3%)</u>								
Total Costs	33	217	23	20	20	20	20	17
Cumulative Costs	33	251	274	293	313	333	353	370
Discounted Costs	33	198	19	15	14	12	11	9
Cumul. Disc. Costs	33	231	250	265	278	291	302	311

COST BENEFIT ANALYSISTAXATION USES OF AUSTRALIA CARD WITH TAX FILE NUMBERSTEADY STATE COSTS - \$,000's

Cost item	86/87	87/88	88/89	89/90	90/91	91/92	92/93	93/94
<hr/>								
GRAND TOTALS								
<hr/>								
Total Costs	11142	72421	7628	6628	6628	6628	6628	5714
Cumulative Costs	11142	83563	91191	97819	104447	111075	117703	123417
Discounted Costs	11142	65838	6304	4980	4527	4115	3742	2932
Cumul. Disc. Costs	11142	76980	83284	88263	92790	96905	100647	103580

Appendix 5

Report of the House of Representatives Standing Committee on Expenditure - 'Who Calls Australia Home', November 1985

LIST OF RECOMMENDATIONS

- Recommendation 1: The Committee recommends that in future, recommendations made by the Audit Office in any report should be consecutively numbered in that report (paragraph 22).
- Recommendation 2: The Committee recommends that as far as possible, Audit should include time frames for implementation of its recommendations (paragraph 24).
- Recommendation 3: The Committee recommends that efforts by the Department of Immigration and Ethnic Affairs and the Australian Customs Service be increased to ensure that the issue of control of passenger cards at Sydney Airport is resolved by 31 December, 1985 in favour of the Department of Immigration and Ethnic Affairs (paragraph 29).
- Recommendation 4: The Committee recommends that a system of bail be considered urgently by the Department of Immigration and Ethnic Affairs in conjunction with other appropriate authorities with a view to introducing a pilot scheme in the second half of 1986 (paragraph 53).
- Recommendation 5: The Committee recommends that before any new Commonwealth detention facility is erected in Brisbane or elsewhere, careful investigation be undertaken to determine whether a more cost-effective solution can be found in terms of entering into joint arrangements with the appropriate State authority (paragraph 55).
- Recommendation 6: The Committee recommends that an eligibility test on residence grounds be introduced for legal aid and that at the time of application for legal aid, a person must be able to demonstrate that he/she is in Australia lawfully (paragraph 68).

- Recommendation 7: The Committee recommends that persons who are not authorised to work in Australia should be prohibited from using Commonwealth Employment Service (CES) services. The CES should use its contacts with job seekers and employers to publicise this fact (paragraph 74).
- Recommendation 8: The Committee recommends that the Health Insurance Commission urgently review its procedures and practices both in terms of issuing Medicare cards and cancelling those which are held by ineligible persons (paragraph 80).
- Recommendation 9(a): The Committee recommends that the Department of Social Security review its procedures to ensure that where residence is an eligibility criterion benefits are paid only to legal residents (paragraph 84).
- Recommendation 9(b): The Committee also recommends that a clear statement explaining the meaning of the Australian residence requirement should appear on the appropriate application forms and in associated publicity (paragraph 84).
- Recommendation (10): The Committee recommends that a new and separate category of entry permits be created for tourists and short-term visitors to Australia to distinguish them from temporary residents. The Committee further recommends that this category be prohibited from seeking change of status (paragraph 100).
- Recommendation 11: The Committee recommends that children born to temporary residents, to the proposed tourist/visitor category and to prohibited non-citizens in Australia do not become Australian citizens unless they would otherwise be stateless (paragraph 103).
- Recommendation 12: The Committee recommends that the Department of Immigration and Ethnic Affairs should examine the Torres Strait Treaty in detail with a view to promoting changes which do not deprive those who take up Australian citizenship of traditional rights (paragraph 104).

Appendix 6

Organisation for Economic Cooperation and Development
Guidelines on the Protection of Privacy and Transborder Flows of
Personal Data (Paris 1981)

Extract

PART 2
BASIC PRINCIPLES OF NATIONAL APPLICATION

Collection Limitation Principle

7. There should be limits to the collection of personal data and any such data should be obtained by lawful and fair means and, where appropriate, with the knowledge or consent of the data subject.

Data Quality Principle

8. Personal data should be relevant to the purposes for which they are to be used, and, to the extent necessary for those purposes, should be accurate, complete and kept up-to-date.

Purpose Specification Principle

9. The purposes for which personal data are collected should be specified not later than at the time of data collection and the subsequent use limited to the fulfilment of those purposes or such others as are not incompatible with those purposes and as are specified on each occasion of change of purpose.

Use Limitation Principle

10. Personal data should not be disclosed, made available or otherwise used for purposes other than those specified in accordance with Paragraph 9 except:

- a) with the consent of the data subject; or
- b) by the authority of law.

Security Safeguards Principle

11. Personal data should be protected by reasonable security safeguards against such risks as loss or unauthorised access, destruction, use, modification or disclosure of data.

Openness Principle

12. There should be a general policy of openness about developments, practices and policies with respect to personal data. Means should be readily available of establishing the existence and nature of personal data, and the main purposes of their use, as well as the identity and usual residence of the data controller.

Individual Participation Principle

13. An individual should have the right:

- a) to obtain from a data controller, or otherwise, confirmation of whether or not the data controller has data relating to him;
- b) to have communicated to him, data relating to him
 - i) within a reasonable time;
 - ii) at a charge, if any, that is not excessive;
 - iii) in a reasonable manner; and
 - iv) in a form that is readily intelligible to him;
- c) to be given reasons if a request made under subparagraphs (a) and (b) is denied, and to be able to challenge such denial; and
- d) to challenge data relating to him and, if the challenge is successful, to have the data erased, rectified, completed or amended.

Accountability Principle

14. A data controller should be accountable for complying with measures which give effect to the principles stated above.