

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

18 October 2012

Question: SBT 592-598

Topic: Hospitality and Entertainment (ATO)

Written: Received from Committee – 26 October 2012

Senator BUSHBY asked:

- 592. What is the Department/Agency's hospitality spend for this financial year to date (26 October 2012)? Detail date, location, purpose and cost of all events.
- 593. What is the Department/Agency's entertainment spend for this financial year to date (26 October 2012)? Detail date, location, purpose and cost of all events.
- 594. What hospitality spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events.
- 595. What entertainment spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events.
- 596. Is the Department/Agency planning on reducing any of its spending on these items? If so, how will reductions be achieved and what are the estimated savings over each year of the forward estimates?
- 597. What is the Department/Agency's hospitality spend for 2011-12? Detail date, location, purpose and cost of all events.
- 598. What is the Department/Agency's entertainment spend for 2011-12? Detail date, location, purpose and cost of all events.

Answer:

592-593.

The ATO does not account for hospitality and entertainment expenses separately. Official hospitality covers all hospitality and entertainment expenses incurred by the ATO.

The ATO incurred expenditure of \$2,881 (excluding GST) on official hospitality for 2012-13 to to 31 October 2012. The table below contains details of the date, location, purpose and cost.

DATE	LOCATION	PURPOSE	COST
10/07/2012	MacGregor State High School, Brisbane	Catering - launch of Tax, Super + You - an ATO developed digital curriculum for students.	\$746
19/07/2012	Canberra	Gift - flowers for external presenter at Progress Super Reform workshop	\$23
20/07/2012	Sydney	Official lunch - Tax and Customs Administration of the Netherlands	\$399
3/09/2012	Sydney	Official dinner - US Internal Revenue Service	\$530
4/09/2012	ATO Office - Perth	Catering - Australian Government Leaders network	\$157
25/09/2012	ATO Office - Canberra	Gifts - external speakers at Tax Policy Design conference	\$102
20/09/2012	Sydney	Official dinner - US Internal Revenue Service	\$879
9/10/2012	Melbourne	Gift - wine for external presenters at Warrant of Seizure and Sale seminar	\$45
TOTAL			\$2,881

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594-596.

The ATO's internal budget does not provide information at the requested level of detail.

ATO hospitality and entertainment is mostly expended on catering for:

- the community, business leaders and tax industry representatives who donate their time to participate in consultative forums
- volunteers who donate their time and skills to assist the community through the Tax Help program
- visiting international tax officials as part of the ATO's commitment to international collaboration and continuing best practice in tax administration.

In making savings to manage within its budget, the ATO prioritises taxpayer services, and business and community consultation. The ATO therefore does not expect to reduce the level of community, business and industry consultation. The ATO reduces the costs of international visits as much as possible by running multilateral events that many countries from the region can attend. The number of requests for visits to the ATO are considerably higher than those that the ATO agrees to each year. Further savings, if any, will be marginal. The ATO is not considering a reduction to hospitality and entertainment expenditure as a part of the overall reduction in expenditure. The 2012-13 costs are expected to remain at the same level as in 2011-12.

597-598.

The ATO does not account for hospitality and entertainment expenses separately. Official hospitality covers all hospitality and entertainment expenses incurred by the ATO.

The ATO incurred expenditure of \$81,849 (excluding GST) on official hospitality in 2011-12. The table below contains details of the date, location, purpose and cost.

DATE	LOCATION	PURPOSE	COST
1/07/2011	Sydney	Official dinner - New Zealand Inland Revenue	\$1,120
1/07/2011	Sydney	Gifts - presenters at the Legal Services branch/Tax Counsel Network conference	\$213
4/07/2011	ATO Office - Canberra	Catering - Tax Advisory Board meeting	\$39
4/07/2011	Brisbane	Ugandan Revenue Authority – official Lunch for Ugandan delegation	\$152
5/07/2011	Brisbane	Ugandan Revenue Authority - official welcome dinner for Ugandan delegation	\$493
5/07/2011	Seoul	Gifts - Korean Competent Authority team	\$66
6/07/2011	ATO Office - Melbourne	Catering -National Tax Liaison Group Resource Rent Tax Sub-committee,	\$485
7/07/2011	Brisbane	Ugandan Revenue Authority – official lunch for Ugandan delegation	\$180
11/07/2011	Melbourne	Gifts - presenters at Tax Practitioners Board Regulatory Assurance and legal staff workshop	\$60
21/07/2011	Sydney	Catering - Dispute Resolution Sub-committee meeting	\$342
26/07/2011	ATO Office - Canberra	Farm Management Project Team – meeting to discuss new legislations with other Government agencies	\$172
26/07/2011	Sydney	Lunch - Westpac senior legal officer and ATO	\$71
29/07/2011	ATO/AVO - Parramatta	Catering- Indonesian delegation visit	\$36
10/08/2011	ATO Office - Sydney	Catering- Self Managed Super Fund working group	\$700
12/08/2011	ATO Office - Canberra	Catering - recognition ceremony - IT Application Services panel & Clayton Utz	\$240
16/08/2011	ATO Office - Canberra	Catering - Ministerial address to ATO staff	\$275

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16/08/2011	ATO Office - Canberra	Catering - PSANG (Public Sector Audit network group)	\$371
17/08/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$80
23/08/2011	Canberra	Formal dinner hosted for International Organisation for Economic Cooperation and Development (OECD) delegates with the ATO & Treasury representatives	\$773
25/08/2011	Sydney	Gift - Inland Revenue Service - United States of America	\$353
25/08/2011	Canberra	Gift – staff address presenters	\$115
30/08/2011	Sydney	Gift - New Zealand Inland Revenue Presenter	\$36
5/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$31
7/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$31
8/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$21
8/09/2011	Brisbane	Dinner - New Zealand Inland Revenue	\$144
13/09/2011	Sydney	Venue hire and catering for Super Consultative Committee Sub-committee meeting	\$1,978
14/09/2011	Canberra	Gift - guest speaker at the Office of the Chief Knowledge Officer leadership event	\$52
14/09/2011	Sydney	Catering - Self Managed Super Fund working group	\$582
20/09/2011	ATO Office - Brisbane	Catering - Debt Community Involvement workshop	\$26
10/10/2011	Sydney	Gift - AFP liaison officer farewell	\$45
11/10/2011	ATO/AVO - Canberra	Catering - MOU with Department of Defence	\$40
11/10/2011	Sydney	Official dinner - National Tax Agency of Japan	\$1,718
11/10/2011	Brisbane	Catering - presentation of certificates and prizes for the ATO QUT YouTube competition	\$142
12/10/2011	Perth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$1,184
12/10/2011 to 9/12/2011	Various	Gifts - Tax Help volunteers end of season celebration and presentation ceremony	\$28,212
17/10/2011	Sydney	Venue hire and catering - Employer Reform working group meeting	\$1,236
17 & 19/10/2011	Sydney	Catering - legal panel meeting	\$103
18/10/2011	Sydney	Venue hire and catering - ATO Funds Reform reference group	\$927
19/10/2011	Parramatta	Gift to the Parramatta community - plaque placed in park opposite Parramatta Tax Office as part of ATO centenary celebrations	\$264
20/10/2011	Sydney	Venue hire and catering - ATO consultative meeting with external stakeholders	\$1,077
21/10/2011	Melbourne	Catering - National Tax Liaison Group meeting	\$298
25/10/2011	ATO Office - Canberra	Catering – Australian Business Register Advisory Board meeting	\$45
Oct 2011 - Dec 2011	Various	Gifts - Tax Help volunteers end of season celebrations and presentation ceremonies	\$2,708
2-3/11/2011	Sydney	Gift - external presenters at Superannuation Leadership conference	\$68
3/11/2011	Buddina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$131
3/11/2011	Upper Mt Gravatt	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$345
4/11/2011	Shepparton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$158
4/11/2011	Canberra	Catering - Public Sector Audit Network group	\$286
7/11/2011	Cairns	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$73

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7/11/2011	Kadina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$104
7/11/2011	Melbourne	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$1,222
8/11/2011	Devonport	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$63
8/11/2011	Geelong	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$135
8/11/2011	Geraldton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$27
8/11/2011	Gold Coast	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$195
8/11/2011	Innisfail	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
8/11/2011	Kalgoorlie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$23
8/11/2011	Taree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51
8/11/2011	Toowoomba	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$111
9/11/2011	ATO Office - Chermshire	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$164
9/11/2011	Bega	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
9/11/2011	Launceston	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$88
9/11/2011	Leongatha	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$43
9/11/2011	Mornington	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$205
10/11/2011	Adelaide	Venue Hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$713
10/11/2011	ATO Office -Albury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$178
10/11/2011	Long Gully	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
10/11/2011	Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$103
11/11/2011	ATO Office - Melbourne	Catering ACNC Implementation project meeting with UK & Canadian Charity Commission.	\$464
11/11/2011	ATO - Townsville	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$109
11/11/2011	ATO Office - Wollongong	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$146
14/11/2011	Whyalla	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
14/11/2011	Yamba	Catering - Tax Help Volunteer Program end of season celebration and presentation ceremony	\$33
14/11/2011 & 23/11/2011	Bourke & Dubbo	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$42
15/11/2011	ATO Office - Hobart	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$136
15/11/2011	Bunbury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
15/11/2011	Gladstone	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51

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15/11/2011	Grafton	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$35
15/11/2011	Gympie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$78
15/11/2011	Ingham	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$9
15/11/2011	Moree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
15/11/2011 & 16/11/2011	Junee, Temora, Culcairn & Wagga Wagga	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$108
16/11/2011	Coffs Harbour	Venue Hire for Tax Help volunteers end of season celebration and presentation ceremony	\$65
16/11/2011	Albany	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$53
16/11/2011	Armidale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$32
16/11/2011	ATO Office - Parramatta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$339
16/11/2011	ATO Office - Rockhampton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$133
16/11/2011	Coffs Harbour	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$145
17/11/2011	Burton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
17/11/2011	Esperance	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$41
17/11/2011	Morwell	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
17/11/2011	Port Macquarie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
17/11/2011	Tamworth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$94
18/11/2011	Wangaratta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$72
18 & 24/11/2011	Sydney	Catering - legal panel meeting	\$247
20-24/11/2011	Kota Kinabalu, Malaysia	Gifts - host country for the Study Group on Asian Tax Administration and Research (SGATAR) meeting.	\$580
21/11/2011	Ballarat	Catering - Tax Help end of season celebration and presentation ceremony	\$109
21/11/2011	Melbourne	Venue hire and catering - Self Managed Super Fund working group	\$1,414
21/11/2011	Sydney	Resolution Sub-committee meeting	\$125
22/11/2011	ATO Office - Newcastle	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$291
22/11/2011	Bundaberg	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$103
22/11/2011	Sale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$57
23/11/2011	ATO Office - Canberra	Catering - Human Systems workshop hosted by ATO.	\$56
23/11/2011	ATO Office - Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$453
23/11/2011	Maryborough	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$139
23/11/2011	Niagra Park	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$259
23/11/2011	Orbost	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$73

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24/11/2011	Singleton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$82
24/11/2011	Swan Hill	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$45
24/11/2011	Melbourne	Venue hire - ATO Employer Reform working group meeting	\$2,362
25/11/2011	ATO Office - Canberra	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$270
25/11/2011	Renmark	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
29/11/2011	ATO Office - Canberra	ATO and Department of Innovation, Industry, Science and Research (DIISR) Delegated Authentication co-design workshop	\$185
30/11/2011	ATO Office - Newcastle	Catering - Meeting with Australian Bureau of Statistics regarding the Frames Sub-committee	\$26
1/12/2011	ATO Office - Adelaide	Catering - Centrelink/ATO Tax Practitioner And Lodgment Strategy discussions	\$45
1/12/2011	Bowral	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$48
1/12/2011	Brisbane	Official dinner - Korean National Tax Service	\$769
1/12/2011	Brisbane	Dinner - ATO and Korean National Tax Service	\$77
1/12/2011	Sydney	Catering - Chief Audit Executive Roundtable - Treasury portfolio	\$119
4/12/2011 - 10/12/2011	USA	Gift - presented to the Inland Revenue Service	\$15
6/12/2011	ATO Office - Sydney	Catering for Super Consultative Committee - approved Auditors working group meeting	\$55
7/12/2011	Washington, USA	Official dinner – Inland Revenue Service	\$822
8/12/2011	ATO Office - Canberra	Catering - Super Consultative Committee & National Tax Liaison Group Sub committee meeting	\$446
9/12/2011	Ballina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$98
13/02/2012	Melbourne	Catering - National Tax Liaison Group meeting	\$440
17/02/2012	Sydney	Venue hire and catering - ATO Funds Reform Reference Group meeting	\$1,155
21/02/2012	Sydney	Catering - National Tax Liaison Group meeting	\$148
21/02/2012	Melbourne	Venue hire and catering - ATO Funds Reform Reference Group meeting	\$1,255
21/02/2012	Melbourne	Venue hire and catering - ATO Employer Reforms Reference Group meeting	\$1,634
24/02/2012	Sydney	Catering - Board of Tax meeting	\$107
29/02/2012	ATO Office - Canberra	Catering - Cross Agency SES Network Unit meeting with various APS agencies	\$82
2/03/2012	Hurstville	Catering - PAYG Workshop to external participants	\$55
6/03/2012	ATO Office - Canberra	Catering - Australian Business Register information session to Government agencies	\$265
6/03/2012	ATO Office - Brisbane	Catering - Super Consultative Committee meeting	\$689
8/03/2012	Sydney	Official lunch - National Tax Agency of Japan	\$409
14 & 20/03/2012	Sydney	Venue hire and catering – Self Managed Super Fund Reform working group meeting	\$2,514
27/03/2012 to 29/03/2012	Perth	Thank you gift for guest speaker at the AVO Senior Leadership group	\$36
29/03/2012	Melbourne	Official dinner - Meeting of IT representatives from international revenue agencies hosted by the ATO	\$1,273
3/04/2012 & 4/04/2012	Canberra	Official dinner - Her Majesty's Revenue Commission (HMRC) and New Zealand Internal Revenue Department (NZIRD) delegations	\$1,369
12/04/2012	ATO Office - Moonee Ponds	Catering for Prime Minister's Award thank you event	\$334

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17/04/2012	ATO Office - Adelaide	Catering - Quality & Innovation Community of Practice meeting	\$63
18/04/2012	ATO Office - Moonee Ponds	Catering - Regional Tax Practitioners working group meeting	\$350
2/05/2012	ATO Office - Canberra	Catering – Australian Business Register Advisory Board meeting	\$36
15/05/2012	Sydney	Gifts - international delegates at the International Revenue conference	\$808
17/05/2012	Sydney	Official dinner - International Revenue conference	\$3,447
25/05/2012	ATO Office - Hobart	Gift - speaker at ATO People Leaders Day Out	\$28
30/05/2012	Adelaide	Morning tea - General Department of Land Administration of Vietnam delegation	\$56
4/06/2012	Melbourne	Gift - external presenters at AAT Litigation in-house training session	\$35
13/06/2012	ATO Office - Canberra	Catering - cake for 25th Anniversary celebration of the National Tax Liaison Group - Losses and Capital Gains Tax Sub-committee	\$136
14/06/2012	Brisbane	Official dinner - National Tax Agency of Japan	\$759
15/06/2012	Sydney	Catering - Accounting working group held at Tax Institute	\$247
TOTAL			\$81,849