

Appendix A – Submissions

- 1 Mr Ian Daniel
- 2 Australian Taxation Office
 - 2.1 Supplementary Submission
 - 2.2 Supplementary Submission
 - 2.3 Supplementary Submission
- 3 The Tax Institute
 - 3.1 Supplementary Submission
- 4 Mr Mort Schwartzbord
- 5 Institute of Public Accountants
- 6 Tax Services Australia
 - 6.1 Supplementary Submission



Appendix B – Public Hearings

Canberra, Wednesday 18 March 2015

Australian Taxation Office

Mr Geoff Leeper, Second Commissioner, People, Systems and Services Group

Mr Michael Cranston, Acting Second Commissioner, Compliance Group

Mr Mark Konza, Deputy Commissioner, Public Groups International

Mrs Jacqui Curtis, First Assistant Commissioner, ATO People

Ms Suzanne Sinclair, First Assistant Commissioner, ATO Corporate

Mr Peter Coakley, Assistant Commissioner, ATO Corporate

Office of the Inspector-General of Taxation

Mr Ali Noroozi, Inspector-General of Taxation

Mr Andrew McLoughlin, Deputy Inspector-General of Taxation

Chartered Accountants Australia and New Zealand

Mr Michael Croker, Tax Leader Australia

Council of Small Business Organisations of Australia

Mr Peter Strong, Chief Executive Officer

Mr Paul Nielsen, Chairman of the Board

Canberra, Wednesday 16 September 2015

Australian Taxation Office

Mr Chris Jordan, Commissioner of Taxation

Mr Andrew Mills, Second Commissioner, Law Design and Practice

Mr Neil Olesen, Second Commissioner, Compliance

Ms Jacqui Curtis, Deputy Commissioner, ATO People

Mr Robert Ravanello, Deputy Commissioner, Service Delivery

Office of the Inspector-General of Taxation

Mr Ali Noroozi, Inspector-General of Taxation

Mr Andrew McLoughlin, Deputy Inspector-General of Taxation

Chartered Accountants Australia and New Zealand

Mr Michael Croker, Tax Leader Australia

Council of Small Business Organisations of Australia

Mr Peter Strong, Chief Executive Officer

CPA Australia

Mr Paul Drum, Head of Policy

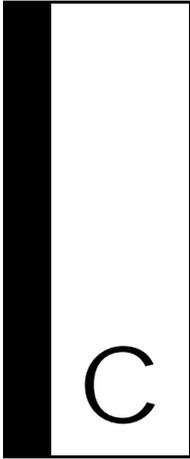
Institute of Public Accountants

Mr Tony Greco, General Manager, Technical Policy

The Tax Institute

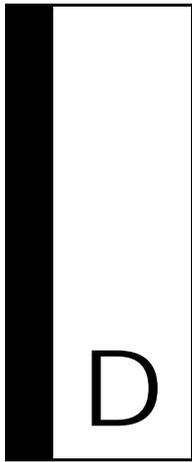
Mr Stephen Healey, President

Ms Thilini Wickramasuriya, Tax Counsel



Appendix C – Exhibits

- 1 *Senate inquiry into corporate tax avoidance and minimisation:
Submission by the Australian Securities and Investments Commission
Provided by Chartered Accountants Australia and New Zealand*



Appendix D – ATO performance against its strategic KPIs

The table on the following page lists information published by the ATO for the 12 key performance indicators listed in the *ATO Strategic Intent*. The data covers 2012-13 onwards.

Table D.1 ATO performance against its 12 strategic key performance indicators

Key performance indicator		2012-13	2013-14	2014-15	
1	Community and key stakeholder engagement and satisfaction with ATO performance		75%	75% ^(a)	
2	Number of customer service interactions delivered through our multi-channel environment	3.2 million	4.8 million	5.7 million ^(a)	
3	Proportion of businesses and individuals registered in the system	Companies		84.6%	
		Individuals		126%	
4	Proportion of businesses and individuals that lodge on time	Activity statements	78.4%	78.6%	78.5%
		Income tax returns	81.3%	81.7%	82.2%
5	Proportion of liabilities paid on time by value for each of the major revenue types	Activity statements		92.4%	92.3% ^(a)
		Company income tax and PAYG instalments		85.6%	88.4% ^(a)
		Individuals' income tax and PAYG instalments	69.5%	68.5%	69% ^(a)
6	Adjusted average cost to individual taxpayers of managing their tax affairs	\$379	-3.5%		
7	Net cost to collect \$100	\$0.91	\$0.90	\$0.84	
8	Earlier resolution of disputed cases – average age of completed objections	69 days	62 days	68 days	
9	Ratio of collectable debt to net tax collections as at 30 June	5.7%	6.1%	5.7%	
10	GST gap as a proportion of GST revenue	6%	4.9%		
11	Operating within budget (surplus as % of budget)	0.29%	0.02%	1.6%	
12	Employee engagement compared to that of the APS (overall rating from the State of the Service report)	ATO	6.5	6.5	
		APS	6.5	6.6	6.5

Sources ATO, ATO performance report: Third quarter 2014-15, and ATO annual reports for 2013, 2014, and 2015. Gaps occur where there is no previous, comparable, publicly reported data, or where the ATO requires the passage of time to collect new data. (a) indicates that data is up to the third quarter of 2014-15 only.