

## Introduction

- 1.1 The House of Representatives Standing Committee on Tax and Revenue is authorised by Standing Order 215(c) to examine annual reports of agencies allocated to it by the Speaker.
- 1.2 The Speaker's Schedule of 15 October 2015 allocates the Australian Taxation Office (ATO), as well as other agencies, to the Committee. This mandate allows the Committee to act as a scrutineer of the ATO, a responsibility previously undertaken by the Joint Committee of Public Accounts and Audit (JCPAA).
- 1.3 The Committee took carriage of the JCPAA's biannual hearings with the ATO in February 2014. Since then it has published two reports on each of the ATO's annual reports, for 2012-13 and for 2013-14.
- 1.4 In February 2016 the Committee held two hearings into the ATO's 2014-15 annual report. At the first hearing the witnesses comprised:
  - the President and Tax Counsel of the Tax Institute
  - the Head of Policy at CPA (Certified Practising Accountants) Australia
  - the Head of Leadership and Advocacy for Chartered Accountants Australia and New Zealand (ANZ)
  - the General Manager, Technical Policy, of the Institute of Public Accountants and
  - the Chief Executive Officer of the Council of Small Business Australia
- 1.5 At the second hearing the witnesses were:
  - the Commissioner of Taxation and the three Second Commissioners and
  - the Inspector-General of Taxation and the Deputy Inspector-General.
- 1.5 In this report, the next chapter reviews the evidence gathered by the inquiry through submissions and public hearings. In the third chapter the

Committee comments on these issues and flags areas of interest to be reviewed at the next hearing with the ATO and its stakeholders.