

QON No.	Batch	Senator	Subject	Full Question Text	Division or Agency	Proof Hansard Ref / Written
1	1	Abetz	Tides Foundation	<p>Senator ABETZ: Could the secretariat hand out the two documents that I'll be referring to? First of all, has the charities commission become aware of the Tides Foundation from the United States at all?</p> <p>Ms Willis: I would have to take that question on notice. I don't have any information on that.</p>	ACNC	38
2	1	Abetz	Environment Victoria	<p>Senator ABETZ: Can you confirm just for the record that Environment Victoria does in fact report to the ACNC?</p> <p>Ms Willis: I'm afraid I don't have that information to hand, but we can take that question on notice.</p> <p>Senator ABETZ: Please take it on notice. I can assure you that it does.</p> <p>Ms Willis: It should be on the register if they are.</p>	ACNC	39
3	1	Williams	Aussie Farms	<p>Senator WILLIAMS: Will you check whether Aussie Farms fits that criterion? In other words, whether anyone who donates money to Aussie Farms can claim tax.</p> <p>Ms Willis: I can take that question on notice.</p>	ACNC	40
4	1	Brockman	Animals Australia	<p>Senator BROCKMAN: I won't be long, Chair. Thank you to the committee. I wanted to follow up on a letter from my Western Australian colleague, Senator Dean Smith, regarding the charity Animals Australia. He wrote to you on 25 January this year, and you replied on 30 January, basically describing the secrecy provisions under which you are required to operate. I fully accept that you have to comply with the law you're under. Is there any way that you can update us on the status of that investigation work you have done? Is there anything you can tell us in that space?</p> <p>Ms Willis: I'm afraid I don't have any information to hand on that at the moment. I can take that question on notice. I suspect policy would not be, because of the secrecy provisions, to comment on an active investigation if such an investigation even exists. There's a difference between when we have an active investigation versus when we're listening to and looking into concerns. There is technical internal jargon around that as well. When any sort of formal compliance action is taken, which can be a range of activities from warnings and directions to people to seek independent advice or pick up on their governance, many of those sorts of formal compliance are put on the website against the name of the charity under our compliance decision. If there is—</p> <p>Senator BROCKMAN: That would be publicly available.</p> <p>Ms Willis: Certain sorts of compliance actions, when they have been formally completed, would be made publicly available. That is one source of information, but I will take on notice your question about that specific entity, because I don't have any information on that specific entity to hand.</p> <p>Senator BROCKMAN: You can't tell me if there's any current change to the website on that particular entity?</p> <p>Ms Willis: I'm not aware of it. I will have to that on notice and double-check to make sure I don't mislead you.</p>	ACNC	41-42

5	1	Brockman	Powers to track money	<p>Senator BROCKMAN: What powers does the ACNC have to follow the money, or do you have to draw those powers from other organisations? If, for example, there were an accusation that an organisation with charitable status had used funds in a particular way, do you have the powers to track that money to find out if that money flowed from the charitable organisation?</p> <p>Ms Willis: I don't want to mislead you. I would have to take that question on notice so I could give you a specific answer on whether we work with other entities or draw our powers from other entities who have those specific powers. I would have to confirm that and provide that material to you in writing.</p> <p>Senator BROCKMAN: That's the substance of Senator Smith's concerns in his letter to you—that payments were made by Animals Australia to procure certain footage. Do you have the powers to track those payments?</p> <p>Ms Willis: I will take that on notice so we can give you a completely correct answer that doesn't mislead.</p>	ACNC	42
6	2	Siewert	Staffing Issues	<p>Senator SIEWERT: Thank you. That takes me to some other staffing issues, if that's something that you can address. If not, you might need to take it on notice. I notice there are a number of people that have been in the organisation for a while whose positions now seem to be vacant, or they're not no longer with the ACNC: David Locke; you have just been talking about Mr Baird; Susan Cotterill; Annie Keely; and Madison Lovell. Are those positions going to be filled?</p> <p>Ms Willis: In relation to David Locke, I think there was a question on notice from the last estimates confirming that his position would not be refilled. At the moment, I'm sitting in Murray Baird's role for three to six months. I'm not aware of what will happen after that. I go back to the ATO, presumably, after that. The other names aren't familiar to me. I'm not clear what their roles are, I'm afraid, because I've not been at the ACNC for very long.</p> <p>Senator SIEWERT: I appreciate it's probably an unfair question, so I apologise. Perhaps you could take that on notice.</p> <p>Ms Willis: Shall do.</p> <p>Senator SIEWERT: That would be great. I do realise that David Locke's position has been changed. I'm interested then in finding out how that is then going to be dealt with by the structure, if, therefore, a new structure is going to be put in place.</p> <p>Ms Willis: There's a structure that's evolving at the moment. There is no separate assistant commissioner; I think compliance was essentially David's responsibility. We have a senior director who is head of the compliance team at the moment. But I can take on notice any questions more broadly about different positions.</p>	ACNC	48-49

7	2	Siewert	Answering phones and processing time for applications	<p>there's been a longer waiting time now in terms of phone answering for general inquiries for the ACNC and that the processing time for new applications has blown out a bit. Could you update us, please, on what the phone-answering time is and on the processing time now for applications?</p> <p>Ms Willis: With this last registration cycle, if we're talking about the annual information statement, we have a new IT system. Because that is still coming up to speed and coming online, we provided an extension of time for people to lodge their statements. I have some material on why there were some delays and hiccups with that IT system, but we believe we have identified what the issues were with the system in terms of lodging those annual information statements.</p> <p>Senator SIEWERT: It's also for new applications. It is not just the information processing for existing charities but for processing applications for charity status?</p> <p>Ms Willis: We had a new IT system come online. I will take on notice the specifics related to actual registration of new charities and get back to you.</p> <p>Senator SIEWERT: Could you take on notice what the most recent processing time has been and what it used to be?</p> <p>Ms Willis: I can do that, yes.</p> <p>Senator SIEWERT: Say two years ago.</p> <p>Ms Willis: Yes.</p> <p>Senator SIEWERT: In terms of phone answering, have you fewer people answering the phone now? First I should say: has there been a reduction?</p> <p>Ms Willis: I can't answer that, because I haven't been at the ACNC for long. What period are we talking about? I know with the most recent round of lodgements we had people making themselves available for longer times to allow for technology outages and so forth.</p> <p>Senator SIEWERT: Sorry, I missed that.</p> <p>Ms Willis: With the latest round, when we were having our information statements lodged and there were the technology hiccups, which we hope now have been resolved, our staff did actually keep the call centres open a bit longer so that they could serve the public a bit better. But are you talking in terms of raw staff numbers?</p>	ACNC	49
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8	1	Ketter/McAllister	Working Group	<p>Senator McALLISTER: Have you raised any concerns about the approach being taken by Industry?</p> <p>Mr Beckett: We have made various comments on the modelling. All modelling has different pros and cons. Different approaches have different strengths and weaknesses, so we have provided different input to Industry. But, at the end of the day, it's the industry department's modelling.</p> <p>Senator McALLISTER: What are the concerns that you have raised or—</p> <p>Senator Seselja: Chair, this is now going to the detail of advice to government. [...]</p> <p>Senator McALLISTER: This isn't advice to government, though, is it? This is advice to the industry department.</p> <p>Senator Seselja: You can't separate those two things. Because I think this is sailing close to the nature of advice to government, in order to assist, I will take it on notice and, to the extent that we are able to answer—</p> <p>Senator KETTER: This is a working group that we're talking about—the work of a working group.</p> <p>Senator Seselja: You've asked a series of questions about what type of work Treasury is doing, and that's fine. They have given advice in terms of the technical nature of the advice—that working with industry, industry has got the lead. You're now seeking to get into the detail of what advice is now coming to government. You know that those questions haven't been answered in the past by Labor governments or coalition governments. As I say, if it will assist the committee, I will take it on notice to see if there are aspects of that question that can be answered.</p>	Macroeconomic Modelling and Policy Division	14
9	1	Siewert	Annual Charities report	<p>Senator SIEWERT: Is there an intention to restart doing the annual charities report?</p> <p>Ms Willis: I'm not aware of that. I can't answer that question.</p> <p>Senator SIEWERT: I presume you can't answer why that process is no longer occurring?</p> <p>Ms Willis: No, I can't answer that. Again, I can get that information for you on notice.</p> <p>Senator SIEWERT: Could you take that on notice as to why there hasn't been one and does the ACNC propose to restart that process, so that charities can get access to the information they provide?</p> <p>Ms Willis: Yes.</p>	ACNC	50

10	2	Siewert	Who is Our Community?	<p>Ms Willis: Let me find out. We are still working at the moment with Our Community to—</p> <p>Senator SIEWERT: Who is Our Community?</p> <p>Ms Willis: I will have to get the details of that organisation to you on notice.</p> <p>Senator SIEWERT: You don't know who they are? The ACNC's carrying out a consultation with them to develop up this process but you don't know who they are?</p> <p>Ms Willis: I have a general understanding that they are a group that bring together a number of charities, and I'm aware that they're running some events with multiple people who are interested in and involved in the charity sector, but in terms of the specifics of their structure and who they are, I think it's better that I don't mislead you by giving you incorrect information.</p> <p>Senator SIEWERT: If you could, again, take that on notice. In terms of who is being consulted over this process, you have just said Our Charities are running some events with other charities is that a form of consultation?</p> <p>Ms Willis: It's not a specific consultation that the ACNC has organised. They are their activities. We will participate in those as appropriate, as will other entities involved in the charity sector or government.</p> <p>Senator SIEWERT: If they're not carrying out consultation, they're developing up—gathering from what you said—a common—</p> <p>Ms Willis: They have developed this taxonomy, which we think we can then use, because it is something which has already been, I suppose, developed and up and running rather than us trying to start something from scratch.</p> <p>Senator SIEWERT: What consultation has been undertaken with not-for-profits, charities, academics and other sector leaders?</p> <p>Ms Willis: I'd have to get you details of which particular entities have been consulted to date.</p>	ACNC	50-51
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11	6	Siewert	Tulipwood Economics	<p>commissioned by Tulipwood Economics on measuring the object 1(b) around the vibrancy, the innovation and the object of the ACNC. Can I ask some questions about how that occurred, and then I want to ask about where to from here with that report. When was that report commissioned?</p> <p>Ms Willis: I don't have the precise date with me. It would be on our website, but I don't have that to hand at the moment.</p> <p>Senator SIEWERT: Who commissioned it? Was it Dr Johns who made that decision?</p> <p>Ms Willis: Again, I would have to confirm that, because I don't want give you misleading information.</p> <p>Senator SIEWERT: Why was the decision made to go to limited tender?</p> <p>Ms Willis: Again, I'm afraid I'd have to get you the correct information about that on notice.</p> <p>Senator SIEWERT: Was there any consultation with the sector before that was commissioned?</p> <p>Ms Willis: Again, I'd have to take that on notice and give you the complete information.</p> <p>Senator SIEWERT: The report has been released, and I've had a look at it—where to from here with it?</p> <p>Ms Willis: I think Dr Johns views it as a way of starting the discussion about these issues. He published an editorial opinion article recently with Pro Bono online—I think that was a few weeks back—and he has made it very clear that he has been exploring some of these issues with a variety of stakeholders, including charities, academics, researchers and professional advisers. There's an ongoing focus on working out how, or the best ways, to assess the criteria in paragraph 1(b).</p> <p>Senator SIEWERT: Thank you. First off, is his talking to the people you've just mentioned a formal process? Is he seeking people's opinion on that report?</p> <p>Ms Willis: I would have to check what consultations have taken place so far with the stakeholders I mentioned and what's planned going forward.</p> <p>Senator SIEWERT: Can I ask what veracity has been placed on that report? I'm looking at some of the metrics or terminology used—for example, around the vibrancy of the</p>	ACNC	51
12	1	Siewert	ACNC Staff Survey	<p>Senator SIEWERT: Thank you. Are you able to provide a copy of the most recent ACNC staff survey?</p> <p>Ms Willis: I don't believe I have that, and I would have to check whether we have released it or not, or whether it's available for release. There were some FOI requests, but I'm not sure what the subject matter of those requests was.</p> <p>Senator SIEWERT: Could you take on notice then, please, whether you can actually release that report.</p> <p>Ms Willis: Certainly.</p> <p>Senator SIEWERT: Not if you can—will you please release it.</p> <p>Ms Willis: Can I clarify: the ACNC staff survey, the public service—</p> <p>Senator SIEWERT: The latest one.</p> <p>Ms Willis: Yes.</p>	ACNC	51

13	2	Siewert	Waubra	<p>Senator SIEWERT: Thank you. I have a few questions around a specific case and then I'm finished. Can I ask about Waubra, which was dealt with a while ago by the ACNC. It was deregistered a while ago. When it was deregistered, it had about \$81,000 worth of DGR donations. They were frozen. The annual report has said it has now given its funds to another organisation registered with the ACNC. Can you tell us which organisations received that money? Do you monitor that?</p> <p>Ms Willis: I don't have that information at the moment, but I will take that on notice.</p> <p>Senator SIEWERT: Are you able to answer whether you monitor that?</p> <p>Ms Willis: I don't know the answer to that question.</p> <p>Senator SIEWERT: Could you check if you did you monitor it and, if you did, which organisations the money went to. Does the organisation that the money goes to have to have the same or similar charitable objectives—that is, health promotion?</p> <p>Ms Willis: I'll confirm that for you as well. I don't want to mislead you.</p> <p>Senator SIEWERT: To be clear, I'd like to know whether they have to have a similar charity status and, if they don't, why not.</p> <p>Ms Willis: I'll take it on notice.</p>	ACNC	51-52
14	1	McAllister	Chief Operating Officer	<p>Senator McALLISTER: What about the director of corporate services? Do you have one of those?</p> <p>Ms Willis: I'm not aware of the term 'chief operating officer' in the organisation. I'd have to take that on notice.</p> <p>Ms Willis: Yes, we have.</p> <p>Senator McALLISTER: Is that a recent appointment?</p> <p>Ms Willis: I would have to check how recently. Certainly he's been in the role for longer than me, but that's not very long at all. I'd have to check how long he's been in the role.</p>	ACNC	52
15	2	McAllister	Dr Johns appointment	<p>Senator McALLISTER: When Dr Johns was appointed as the Charities Commissioner, was he given a formal undertaking at that time that he was able to base himself in Brisbane?</p> <p>Senator Seselja: I don't know the detail of that. I'd have to take that on notice.</p> <p>Senator McALLISTER: In taking that on notice, can I ask that if a commitment was provided in writing to Dr Johns—</p> <p>Senator Seselja: Again, I'll take that on notice.</p> <p>Senator McALLISTER: Perhaps I could complete my question. If there was a commitment that was provided in writing to Mr Johns, could you table that for the committee?</p> <p>Senator Seselja: I'd have to consider it. I don't know; I don't have the details so we'll take the question on notice and we can answer that part of it as well.</p>	ACNC	55
16	2	Siewert	ACNC Staff	<p>1. Can you please provide any details about remedial action undertaken to improve Dr John's relationship with his staff following the last ACNC survey?</p> <p>2. How many staff have left ACNC since Dr John's appointment?</p>	ACNC	Written

17	1	McAllister	Disclosure obligations and Penalties	<p>think is not here today.</p> <p>Mr Shipton: Unfortunately, she had to send her apologies. She is overseas on business.</p> <p>Senator McALLISTER: That's okay. You may be able to assist in any case. She gave evidence. She said:</p> <p>There is a law we administer that actually does require that—so we could bring action if there is a misleading statement made to the ASX.</p> <p>We were talking about the disclosure obligations of companies. Which part of the act was she referring to?</p> <p>Mr Price: There are a range of provisions that deal with misleading or deceptive statements, under both the Corporations Act and the ASIC Act. Section 1041H of the Corporations Act, from memory, is one example. There are provisions in the ASIC Act around section 12, although I can't recall the exact numbers. If you're talking about prospectuses, there are specific provisions there if you're thinking about continuous disclosure announcements.</p> <p>Senator McALLISTER: That is exactly what we were discussing.</p> <p>Mr Price: For continuous disclosure announcements, there are various provisions around section 674 and 675 of the Corporations Act. Again, that's off the top of my head. I'd need to go away and check it.</p> <p>Senator McALLISTER: Thank you. At the time, Ms Armour undertook to provide advice about the penalty range associated with the breach of those obligations—both the civil and criminal penalties available. I wonder if ASIC can provide that information now.</p> <p>Mr Crennan: I can provide some of it. Section 674(2A) is the provision that captures the individual contravener. It's actually entitled 'an offence', but it's both civil and criminal. Section 674(2) is the provision which captures the entity, and that's a civil penalty provision. Section 675 is the section which captures a non-listed entity, so an entity that is public but unlisted. That's actually administered by ASIC in the sense that—unlike 674 and 674(2A), where the disclosure is required to be made to the ASX—because these companies are not on the ASX, they make it to us and we publish</p>	ASIC	76
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18		McAllister	Helloworld	<p>to formal inquiries. You have a kind of hierarchy of investigations internally in terms of your compliance practice? Could you step me through that?</p> <p>Mr Price: Whenever we receive a report of misconduct, there are a variety of paths that we can take. When we are talking about market misconduct, often we would liaise with the market operator—in this case that's ASX. We would consider whether or not we need to utilise compulsory powers. If we do need to utilise compulsory powers, there are a range of provisions we can do that under. We can consider in some cases setting up an investigation under section 13 of the ASIC Act, which provides us with the ability to utilise additional compulsory powers. Sometimes that's necessary and sometimes it's not. As a matter of course with these sorts of things, we'd also typically have a look at trading data. We get real-time feeds of trading and other data from a variety of sources and we use both computerised means and also human judgement to indicate whether there are any unusual aspects in the trading in respect of those matters. It really does depend on the case. As you mentioned, we have a hierarchy of powers and we tailor those, as needed, in each particular case.</p> <p>Senator McALLISTER: Did you use any of your compulsory information gathering powers in this instance?</p> <p>Mr Price: I'd prefer not to go into that detail at this stage, but I'm more than happy to take that question on notice.</p> <p>Senator McALLISTER: Did you seek assurance from Helloworld that their statement to the ASX was accurate?</p> <p>Mr Price: Again, I'm happy to take that question on notice.</p> <p>Senator McALLISTER: Did Helloworld provide ASIC any assurances that their statements were accurate?</p> <p>Mr Price: Again, on the exact detail of how we conduct this type of work, it's atypical for us to get into that level of detail, but, if the question is provided on notice, we can consider what information we can provide.</p> <p>Senator McALLISTER: Did you ask for documents from Helloworld?</p> <p>Mr Price: Again, I don't want to get into the detail of particular instances, but it's not uncommon for us to seek documents or obtain documents from various firms subject</p>	ASIC	77
19	1	Ketter	Royal Commission timetable	<p>Senator KETTER: Just coming back to the royal commission referrals again, Mr Mullaly, are there any documents that you can table about the timetable or targets for when you'd like to reach particular milestones in relation to any of the matters referred by the royal commission—for example, targets for when you'd like to have made the decision on whether to litigate?</p> <p>Mr Mullaly: I'd have to take that on notice to see what documents might be specific to that.</p> <p>Senator KETTER: Thank you.</p>	ASIC	82

				<p>1. Is ASIC aware of the practice of certain financiers and merchants involved in point-of-sale finance for the purchase of solar panel and battery products to offer 'interest-free finance', where in fact the products and services are not sold interest free, in that they are sold at an inflated price to the 'cash' or advertised price to cover the true underlying cost of finance?</p> <p>2. Does ASIC have a view on whether these financiers and merchants are misleading customers and illegally avoiding compliance with the NCCPA (including compliance with the protections the NCCPA offers consumers)?</p> <p>3. Does ASIC consider that this conduct is misleading and deceptive, and likely to lead vulnerable or less financially literate customers to utilise such forms of finance, without being aware of the true costs of such arrangements?</p> <p>4. Does ASIC consider that the provision of interest-free finance harms competition in the point-of-sale finance industry, and prevents lenders such as RateSetter from being able to offer consumers regulated, cost-effective products that are substantially more in consumers' interest than purported 'interest-free' products?</p> <p>5. Is ASIC investigating any current financiers involved in point-of-sale finance for the purchase of solar panel and battery products in relation to this matter?</p> <p>a. If so, how many?</p> <p>6. Does ASIC believe that its current powers are adequate to successfully deal with this issue?</p> <p>7. Does ASIC believe that existing laws are appropriate to cover such misrepresentations?</p>		Written
20	7	Hume	Point-of-Sale finance		ASIC	
21	1	Ketter	Internal Reports	Senator KETTER: If you're going to look at this issue seriously, surely you want to exami	ATO	73
22	1	Ketter	Quantum of multiple accounts	Senator KETTER: Can you tell me what quantum of multiple accounts are unavoidable?	ATO	74
23	1	O'Neill	Time frame	<p>Senator O'NEILL: Mr Mills, you did make the point that for the scale of the impact of decisions you usually leave a rather long lead time to allow businesses to adjust. That's not the sort of time frame we're talking about here, and there's considerable uncertainty about the government's action in this space still.</p> <p>Mr Mills: I don't recall saying anything about the time frame. My apologies, but I just don't recall using words related to time frame. I'm sorry if I gave that impression. What I did say was that we usually update the tax withholding schedules just prior to the beginning of each year and that is put into employer's payroll systems so that they can deduct the right amount of tax in each year. We usually do that around the middle of June, from recollection, but I can take on notice to give you the exact period, if you like.</p>	ATO	32

24	2	Patrick	Flights	<p>Senator PATRICK: I have nothing against Qantas or, indeed, Virgin. I often don't know who I'm flying with until I jump in the car on the way to the airport and I go, 'Which terminal do I have to go to?' I have a 'book me the cheapest flight' policy and almost always I'm on Virgin when I fly. That's my own experience.</p> <p>Ms Curtis: We try very hard. We obviously follow all of the guidelines around best fare of the day et cetera, but often it is to do with schedules. I note that, particularly for Melbourne, sometime the schedules are difficult. But I, like you, don't often know where I'm flying and who I'm flying with until I'm nearly on the way to the airport.</p> <p>Senator PATRICK: I presume you're probably in amongst some of—</p> <p>Ms Curtis: I'm amongst the other six, Senator.</p> <p>Senator PATRICK: Fantastic. And what about generally across the department or the ATO, are we getting to a point where we're getting closer to parity between the two?</p> <p>Ms Curtis: We definitely have had a focus on really looking at this issue. I don't have the stats with me, we could take that on notice, but I think you will see a very big improvement.</p> <p>Senator PATRICK: I'd be really interested, if you provide that on notice, to also look at any savings compared to previous years.</p> <p>Ms Curtis: Yes, certainly.</p>	ATO	33
25	1	Ketter	LMITO media releases	<p>Senator KETTER: Coming back to the media releases in relation to this question of the LMITO, can you tell me who authorised the recent ATO media releases if Mr Jordan is on leave at the moment?</p> <p>Mr Mills: It was a discussion held amongst the executive members, including the acting commissioner, myself and some others, around what had appeared in The New Daily, what needed to be corrected because of the spin that had been put on it. We made a decision on Monday. I settled the final version of what went out with our media people.</p> <p>Ms Curtis: Just to clarify, Senator: the first response to the media inquiry was cleared by an executive level officer over the weekend and did not have any of the usual oversight that would be given if it was during the working week, and then, as Mr Mills said, he cleared the final response that was put out on Monday afternoon.</p> <p>Senator KETTER: So the first one I believe is the media release headed 'Correction to New Daily article'. Is that the one?</p> <p>Ms Curtis: No. I'll have to check this, but I think that would have been our chief of media and parliamentary. They would normally clear media releases, unless there was anything that needed to go further up or escalate further up the hierarchy. In the second instance it was Mr Mills.</p>	ATO	34

26	1	Ketter	Annual estimate of noncompliance	<p>Senator KETTER: Would you have a view as to what the disclosures represent in terms of what would be the reasonable annual estimate of noncompliance?</p> <p>Mr O'Halloran: The pattern or perhaps the amounts?</p> <p>Senator KETTER: What you're familiar with is the most recent five-year period. If you look at each of those years, how do they compare with what might reasonably be expected to be the level of noncompliance?</p> <p>Mr O'Halloran: One of my difficulties is by their very nature the hundreds of pieces of data that come in require a disclosure by an employer for each quarter for each employee. There are a lot of quarters. Other than that the numbers are high and the amount of payment is actually higher, because people have come forward and paid at the same time, I'd have to take that on notice, to be quite candid. I'd only be speculating on not much more data than what I've outlined here this afternoon.</p> <p>Senator KETTER: Yes, could you do that, thank you.</p>	ATO	43
27	2	Ketter	Nominal and General Interest charged	<p>Senator KETTER: Can you confirm that both the nominal interest charge and the general interest charge have been applied to amounts declared under the amnesty?</p> <p>Mr O'Halloran: Yes.</p> <p>Senator KETTER: And what's the value of each, in addition to the SG shortfalls declared?</p> <p>Mr O'Halloran: I'd have to take that on notice.</p> <p>Senator KETTER: What is the value of the part 7 penalties that have been waived under the amnesty? And I note you made the point earlier that they haven't been waived.</p> <p>Mr O'Halloran: Yes, I won't go back over that. I would have to take that on notice. I have a figure in mind, but I can't be certain that that is specifically quarantined for part 7.</p>	ATO	43
28	1	Ketter	Part 7 penalties	<p>months, how many 200 per cent part 7 penalties have been applied to non-compliant employers?</p> <p>Mr O'Halloran: I know the first answer will be none, in terms of 200 per cent. If you can just bear with me, we have in fact—I'm sorry—</p> <p>Senator KETTER: If the answer is none, that's the answer. That's what I'm—</p> <p>Mr O'Halloran: But there has been an increase in the over 50 per cent and the over 100 per cent.</p> <p>Senator KETTER: Well, if you've got those figures, I'm happy to have those.</p> <p>Mr O'Halloran: I'll have to take it on notice.</p> <p>Senator KETTER: All right.</p>	ATO	45-46
29	1	Siewert	Staff movement	<p>Mr Chapman: Maybe not leaving, but mobility within the ACNC but also, given the ATO is in the same building and has a large number of people, would there be some opportunities for people to move in and out between the two organisations that would also provide, I guess, refresh and renewal for people.</p> <p>Senator SIEWERT: How many people have moved in and out?</p> <p>Mr Chapman: I'd have to take that on notice. But she has only been there for, equally, about two weeks, from memory so I don't think many people will have moved yet as a result of any of that work.</p>	ATO	54

30	2	O'Neill	ATO jobs	<p>Senator O'NEILL: You currently have filled 406 jobs.</p> <p>Mr Chapman: That's correct.</p> <p>Senator O'NEILL: Can you take me through exactly what those jobs are? How many are full-time ongoing?</p> <p>Mr Chapman: I can't give you the split between full-time and part-time. I can take that on notice, Senator.</p> <p>Senator O'NEILL: I think that was something you were going to do last time, but I haven't been able to get those numbers either.</p> <p>Mr Chapman: Sorry, Senator. We did table the response, but it wasn't a split between full-time and part-time. I think it was a split between ongoing versus non-ongoing and casual. Within that 406, we have 306 ongoing staff, 21 non-ongoing staff, 64 casuals, 13 labour hire and two external contractors.</p> <p>Senator O'NEILL: Hopefully they get paid every fortnight or so. Somebody's got to know how many full-time and part-time there are?</p> <p>Mr Chapman: Yes, we can provide that on notice, Senator.</p>	ATO	57
31	1	O'Neill	TAFE Training	<p>Senator O'NEILL: Have you had any conversations with the local TAFE about providing high-quality, properly funded skills training for the population? They're desperate for jobs, I can tell you, but many of them can't afford to pay the TAFE fees.</p> <p>Ms Curtis: I would have to take that specific question on notice.</p>	ATO	57
32	1	O'Neill	Gosford Casuals - average shift hours	<p>Senator O'NEILL: I noticed your evidence around that; thank you very much. And the university is doing quite an extraordinary job, but this problem of the gap between the skills that are supposedly absent and the capacity to gather them and get the jobs in our local community is a very significant failing. It's certainly not 600 jobs. Going to the 64 casuals, how long are the average shifts the casuals get? How many hours do they get a week?</p> <p>Mr Chapman: I'd have to take that on notice, Senator. We do offer different arrangements based on the individuals and their desire, what shifts they're available for, so our staff can actually nominate different shifts. I can take it on notice.</p>	ATO	58
33	3	O'Neill	Using labour hire vs employing full-time ATO employees	<p>Senator O'NEILL: Could I ask about the labour hire? What are they doing?</p> <p>Mr Chapman: As at the end of February, we had 13 labour hire staff on the site and they were working on lodgement project work—so projects around securing lodgements for outstanding obligations.</p> <p>Senator O'NEILL: Okay. I think I understand, but can you do it in ordinary speak for me? What are they doing? Are people just putting in their tax return?</p> <p>Mr Chapman: No, it will be contacting taxpayers or perhaps tax practitioners who are representing clients who have not met their lodgement obligations. So they may not have lodged an activity statement or a tax return, and it's outstanding.</p> <p>Senator O'NEILL: Why is that a job for a labour hire company that can't be a full-time job within the ATO? Is it full time? Are labour hire companies employing people full time?</p> <p>Mr Chapman: I'd have to take it on notice for those specific employees, but certainly some of our labour hire employees work the equivalent of full-time hours, and often they may be additional resources to assist us with peak workloads.</p>	ATO	58

34	2	O'Neill	Labour-Hire Companies for Gosford jobs	<p>Senator O'NEILL: Thank you for your answer. Who are the labour hire companies that you have engaged?</p> <p>Mr Chapman: I'd have to take that on notice, but happy to provide those details.</p> <p>Senator O'NEILL: Are they specific to the Gosford site or are they a labour hire company that you use in multiple contexts?</p> <p>Mr Chapman: We have a panel established that we draw from. Certainly my assumption would be that it would be a firm that we are using in other sites as well, but I'll take that on notice and confirm.</p>	ATO	58-59
35	1	O'Neill	Number of desks at Gosford site	<p>Senator O'NEILL: Okay. With regard to the site itself, there were lots of concerns about the design of it, the way in which the work was commissioned and the build—you would remember it was quite problematic—and then finally it was opened. How many desks are provided in there for people to work at?</p> <p>Ms Curtis: I have to ask our CFO, Frances Cawthra, to come to the table.</p> <p>Ms Cawthra: The Gosford office, as you would be aware, was opened on 3 December for occupation and formally opened on 26 April. I'd have to take on notice exactly how many desks there are available, but there are sufficient desks in there to be able to cater for 600 staff.</p>	ATO	59
36	1	O'Neill	Frequency of external agencies using Gosford office	<p>Ms Cawthra: We do have a relatively full building. It's well over half full, and we do have this space where people can also have the opportunity to work, which is a great benefit for other agencies where they're seeking workspace that is available to work from the Gosford office.</p> <p>Senator O'NEILL: How frequently is that occurring?</p> <p>Ms Cawthra: I'd have to check that for you to can confirm that.</p>	ATO	59
37	2	O'Neill	Square metreage of Gosford building	<p>Senator O'NEILL: What's the square metreage of that building? That seems like an extraordinary amount of rent for that period of time in Gosford.</p> <p>Ms Cawthra: I'll have to take that on notice.</p> <p>Senator O'NEILL: Could you find out the square metreage of the building and indicate how much of that square metreage is actually occupied by full-time employees?</p> <p>Ms Cawthra: I'll see what I can do to get the best and closest information for you.</p> <p>Senator O'NEILL: Yes, by full-time employees.</p>	ATO	59-60
38	1	O'Neill	Gosford original lease agreement	<p>Senator O'NEILL: Who paid for the building?</p> <p>Ms Cawthra: Doma Group.</p> <p>Senator O'NEILL: And how much did we pay them to do that?</p> <p>Ms Cawthra: We rent the building. We don't own the building. So, we don't pay them on the ground. We rent the facilities over a negotiated period with a lease in place.</p> <p>Senator O'NEILL: Can you provide any details of the original lease agreement and any changes that happened when there was a change of ownership?</p> <p>Ms Cawthra: Certainly. I can get that on notice for you.</p>	ATO	60
39	1	O'Neill	Gender and Age breakdown of the Gosford Employees	<p>Senator O'NEILL: The number of jobs that are there now, in total, is 406 ATO, because we've had 92 exits?</p> <p>Mr Chapman: Yes, 406 ATO, and 39 NDIA.</p> <p>CHAIR: It would be interesting to get a gender and age breakdown of your employees there too, if you can provide that.</p> <p>Mr Chapman: Yes. We can take that on notice.</p>	ATO	61

40	1	Hume	Gosford University program	<p>CHAIR: How many employees participate in the university program? That sounds quite interesting.</p> <p>Ms Curtis: I'll have to ask Mr Chapman.</p> <p>Mr Chapman: We certainly had four new commencements on the ATO's graduate program in the Gosford site during February, and we have other university programs, such as our university partnership entry program. I can take on notice how many we have in that particular program, but that's—</p>	ATO	61
41	1	O'Neill	ATO HR contact officer	<p>CHAIR: Perhaps, Ms Curtis, you could provide Senator O'Neill with the name and number of the person within the ATO that those people could speak to to adjust their working hours in a flexible and appropriate way.</p> <p>Ms Curtis: Absolutely. We can do that. We'll find the name of the officer.</p>	ATO	62
42	1	O'Neill	Levels of staff	<p>SENATOR O'NEILL: In terms of the levels of the staffing, how senior are the full-time staff? What's the mix?</p> <p>Ms Curtis: We'd have to take that on notice as well. We wouldn't have that with us today.</p> <p>Mr Chapman: No, I certainly don't have the break-up, but I can tell you we have APS levels all the way up to and including Senior Executive Service officers based in the Gosford site.</p>	ATO	62
43	1	Siewert	ATO assistance	<p>What is the ATO doing to assist people to amend or adjust their tax returns after they have repaid a debt to the Commonwealth that resulted in them paying tax on money they have subsequently repaid?</p>	ATO	Written
44	1	Spender	Budget Documents Terminology	<p>Senator SPENDER: I'll have a look there. This is economic; you might say it's partly fiscal. There's increasing reference in budget documents to the distinction between economic parameters and non-economic parameters.</p> <p>Senator Cormann: It has always been thus.</p> <p>Senator SPENDER: However, there's no distinction presented as to which parameters you're counting as economic and which parameters you're counting as non-economic.</p> <p>Senator Cormann: We can provide that to you on notice, but it's been a consistent approach all throughout. There's been no change in this budget. But I'm happy to provide you—</p> <p>Senator SPENDER: If you could distinguish those—which you're treating as which. We can have a discussion about whether or not you've always presented your policy decisions on payments in the same way, but that's a separate matter.</p>	Budget Policy Division	19

45	1	Ketter	Value of Unannounced Initiatives	<p>letter, which is the value of any unannounced initiatives, can you provide that figure for us?</p> <p>Mr Atkinson: What I can say is that any unannounced initiatives that are in the contingency reserve will be articulated in a PFO, except for any that are commercial in confidence or national security, in accordance with the act.</p> <p>Senator KETTER: I'm asking for the value of them, rather than asking you to identify them.</p> <p>Mr Atkinson: Because you're talking on the payments side, the contingency reserve is once again an issue that Finance will answer. They have these questions, too, as I understand.</p> <p>Senator KETTER: Mr Gaetjens specifically said that your group would be able to answer that question for us.</p> <p>Mr Atkinson: He suggested we'd be able to talk to it, yes. The answer will be that, by definition, anything that is in there would be a decision taken but not yet announced. And, from a Treasury perspective, if there is anything in there we would be announcing it in PFO, if it's not announced directly.</p> <p>Senator KETTER: Are you able to provide that figure for us? You say it's a figure that the Department of Finance has, but have they provided that figure to you?</p> <p>Mr Atkinson: I'd have to take on notice what the figure is. I believe the secretary of Finance took on notice to provide the answer to this question. The reason I'm passing it to them is that there are some complex issues in there, like conservative bias allowance and those things that Finance deals with. That's what the major figures in the contingency reserve at the macro level are.</p>	Budget Policy Division	38
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46	5	Ketter	Newstart Recipients' Energy Assistance Payment	<p>assistance payment. I just wanted to go to the decision-making around that change to the budget. I'm not sure who I should be asking this question to, but when was the decision taken to expand those who can access the energy assistance payment?</p> <p>Mr Atkinson: I'm not personally aware, but I believe it's been publicly stated that that was on Tuesday night.</p> <p>Senator KETTER: Tuesday night?</p> <p>Mr Atkinson: I believe so—but that's from a media report.</p> <p>Senator KETTER: When did Treasury first find out about this decision?</p> <p>Mr Atkinson: We were first informed of this on Tuesday evening.</p> <p>Senator KETTER: Can you tell me what time?</p> <p>Mr Atkinson: I'd have to take that on notice.</p> <p>Senator KETTER: Was it late evening or—</p> <p>Mr Atkinson: I think so.</p> <p>Senator KETTER: Late evening. And can you tell me how you became aware of the decision?</p> <p>Mr Atkinson: I'd have to take that on notice, too. Sorry, it wasn't to me.</p> <p>Senator KETTER: Can you tell me who received the information about the decision?</p> <p>Mr Atkinson: It would have been one of our officials.</p> <p>Senator KETTER: You're not able to tell me who?</p> <p>Mr Atkinson: I'd have to take that on notice too, sorry, because things just come into the organisation as parts of decision processes—because we're not involved in costing processes, which are between DSS and Finance.</p> <p>Senator KETTER: How was the decision conveyed to you?</p> <p>Mr Atkinson: I presume the final decision was in correspondence.</p> <p>Senator KETTER: You presume? One of your colleagues in Treasury has—</p> <p>Mr Atkinson: Correspondence on decisions comes through the normal systems. We'd have to take on notice when that came, which wouldn't necessarily tell us when it was signed.</p> <p>Senator KETTER: Were there discussions before budget night to consider these same</p>	Budget Policy Division	44-45
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47	1	Rice	<p>Defence and non-Defence capital</p> <p>developed; I think we saw something similar at the last budget estimates. Looking at this table and the figures for expenditure from 2017 through to 2023 in terms of Defence and non-Defence capital, are they a true reflection of the numbers contained in Budget Paper No. 1 on page 3-28?</p> <p>Mr Atkinson: That's really hard to do on the spot. I'll just have a look, if that's all right?</p> <p>Senator RICE: Okay.</p> <p>Mr Atkinson: There's quite a bit of data. There are pages of spreadsheets behind—</p> <p>Senator Seselja: It's perhaps a bit difficult for an official to interpret that data on the spot.</p> <p>Mr Atkinson: I can take it on notice.</p> <p>[...]</p> <p>Senator RICE: For this year, we've got capital being spent on Defence at \$12.6 billion and capital on non-Defence at \$31.5 billion, adding up to total capital of \$44.5 billion.</p> <p>Mr Atkinson: Sorry, the complexity of doing this on the run is that these figures are not always done on a like-for-like basis, so conceptually where you're going—if we had some notice—we'd be able to actually verify it.</p> <p>Senator RICE: It's basically the same table that Senator Whish-Wilson presented you with at last year's budget estimates. I don't know whether the same people are around the table. There wasn't a concern about this methodology then.</p> <p>Mr Atkinson: I can take on notice whether the methodology works or not.</p> <p>[..]</p> <p>Senator RICE: You would agree that the figure of the \$12.3 billion is the same figure that we had from last year.</p> <p>Mr Atkinson: I will verify that it could well be correct, but I can't sit here and verify a set of numbers that have just been put in front of me.</p> <p>Senator RICE: Certainly, if you look at those numbers and the graph that I've presented there, going forward, from this year, we have a substantial increase in Defence capital spending and actually a decrease in non-Defence capital spending. Would you agree from those figures, if you look at the figures or if you look at the graph, that that's the scenario that we're in?</p>	Budget Policy Division	47,48,49,50
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48	1	Ketter	Forward estimates and medium-term figures	<p>forward estimates and medium-term figures for each of these elements? Ms Mrakovcic: We'll have a look at what we provided last year, and I'm happy to take the question on notice as regards this year. Senator KETTER: So you don't have those figures to hand. There's nobody here today? Ms Mrakovcic: I don't have them to hand, no. But we're just having a look at what we provided last year. Could I just take down the details of exactly what you're after? Senator KETTER: Yes. I will go through them. It's the LMITO as per the 2018 budget, the LMITO as per the 2019 budget, the increase in the LITO as per the 2018 budget and, separately, as per the 2019 budget, the increase in the upper threshold for the 19 per cent marginal tax rate from \$37,000 to \$41,000 as per last year's budget, the increase in the upper threshold for the 19 per cent marginal tax rate as per this year's budget, the increase in the upper threshold for the 32½ per cent marginal tax rate as per last year's budget, removing the 37 per cent tax bracket and the increase in the threshold for the 45 per cent tax bracket as per last year's budget, and reducing the 32½ per cent marginal tax rate to 30 per cent as per this year's budget. Ms Mrakovcic: And the level of disaggregation you're asking for now is over the forward estimates. Senator KETTER: The forward estimates and medium-term figures for each of these elements. Ms Mrakovcic: I think that we have addressed the issue of the year-by-year estimates over ten years—or, indeed, over the medium term. The issue there is that we have always indicated, as we indicated last year, and that answer remains consistent with this year, that we are comfortable talking in terms of a level of aggregation, but, given the inherent uncertainties in those point estimates, we don't believe that there is benefit in releasing the year-by-year numbers. Senator KETTER: Okay. All right. Ms Mrakovcic: In terms of the forward estimates, I'm happy to take that on notice and look at what we provided last year to see if there is anything more that we can provide. But I would note that my understanding is that certainly what we have provided in this year's budget is consistent with the level of disaggregation that was</p>	Tax Analysis Division	52
49	2	Ketter	Legislation for the 2019-20 budget personal income tax changes	<p>Senator KETTER: Has Treasury prepared legislation for the 2019-20 budget personal income tax changes? Ms Mrakovcic: I'd have to take that question on notice. Senator KETTER: Is there somebody in the room or in the vicinity who might be able to help us? Mr Writer: We've certainly done some work to prepare legislation for proposed amendments, but, as you would have noted, no legislation has been introduced by the government. Senator KETTER: What's the stage that it's up to at the moment? Have you finalised? Mr Writer: Given it has not been introduced, no, it's not finalised. Senator KETTER: What stage is it at, at the moment? Mr Writer: I'd have to take that on notice and come back to you.</p>	Law Design Office	52-53

50	1	Ketter	Change in the line	<p>Senator KETTER: Still, I'd like you to take me through each of the key categories. Just walk me through those. What's the best part of the budget to go to to go through those?</p> <p>Mr Atkinson: It's a bit difficult, because that table is about levels, not about changes.</p> <p>Senator KETTER: Which table are you referring to?</p> <p>Mr Atkinson: You're talking about the chart in budget statement 3 on page 12.</p> <p>Senator KETTER: This is budget statement 3?</p> <p>Mr Atkinson: Yes, page 12.</p> <p>Senator KETTER: And this is Budget Paper No. 1?</p> <p>Mr Atkinson: Yes, Budget Paper No 1.</p> <p>Senator KETTER: And what page is it?</p> <p>Mr Atkinson: Page 3-12.</p> <p>Senator KETTER: Yes, I'm with you.</p> <p>Mr Atkinson: That table demonstrates the level of payments against GDP and the level of receipts against GDP, as opposed to page 3-11, which shows the change in underlying cash balance from MYEFO to budget. As you can see, there's not a huge change, and, as you can see, the major change between MYEFO and budget actually is the major revenue decisions in the budget, which are tax decreases. The rest of it tracks fairly similarly with MYEFO. So there's not really a movement. What is new is that, in last year's budget, we didn't actually separate the receipts and payments lines of that UCB, and that was why I was explaining the shape of the line and not what's driven change in the line. We could take on notice what the change in the line is, but I suspect the change in the line is very minimal. It's not a new thing in this budget. There haven't been decisions that have driven that.</p>	Budget Policy Division	23
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51	3	Keneally	Budget Speech	<p>Senator KENEALLY: Thank you for being here today. I'd like to ask some questions about the budget speech itself. When was the final version of the budget speech finalised?</p> <p>Mr Gaetjens: Could I take that on notice. I'll take that on notice, but I think it was Monday, and I think it was at the usual time for previous budget speeches.</p> <p>[...]</p> <p>Senator KENEALLY: I do have some additional questions I would like to put to the Treasury secretary, please, Minister. Was the final version of the budget speech sent to the printers? Was it at the same time as the other budget papers were sent to the printers?</p> <p>Mr Gaetjens: I will take the final time on notice, but the usual process for budgets, again, is that the bigger documents are sent to print first. The speech, by its nature, is a much smaller document, so it is generally one of the last documents to be printed.</p> <p>Senator KENEALLY: So you can't say at the moment whether they were sent at the same time.</p> <p>Senator Cormann: They never are sent at the same time.</p> <p>Mr Gaetjens: No, they weren't.</p> <p>Senator KENEALLY: They're never sent at the same time?</p> <p>Senator Cormann: Under your government and under our government, I think you'll find that the budget speech is never sent at the same time as the more substantial—by size—documents, because by its very nature a speech continues to be refined for as long as you logistically can. But it was, of course, available in the lock-up.</p>	Communications and Parliamentary Division	13-14
52	1	Ketter	Modernising Business Registers Program	<p>case?</p> <p>Ms Vincent: All I can tell you is that my understanding is that a decision on a business case will be considered in MYEFO.</p> <p>Senator KETTER: Can you please tell me, Ms Vincent, why the government decided to introduce the legislation when there was no action being taken in this budget in relation to this matter?</p> <p>Ms Vincent: That's not really a question that I can answer. That's a matter for government in terms of its legislative priorities.</p> <p>Senator KETTER: Perhaps I should refer that to Senator Seselja.</p> <p>Senator Seselja: I will have to take that question on notice, Senator Ketter.</p>	Consumer and Corporations Policy Division	70

53	1	Ketter	Government funding for AFCA	<p>Senator KETTER: The second dot point on page 167 refers to: <i>* providing the Australian Financial Complaints Authority with additional funding to help establish a historical redress scheme to consider eligible financial complaints dating back to 1 January 2008 (\$2.8 million in 2018-19) ;</i> How did Treasury arrive at that amount of government funding for AFCA to establish and operate this scheme? Mr Kelly: I would have to provide a detailed answer on notice, but we had discussions with AFCA, received information from and worked with them. The judgement was reached that \$2.8 million was an appropriate amount to help establish the scheme. The scheme will have other costs, which their members will bear, going forward.</p>	Financial Systems Division	80
54	1	Ketter	Royal Commission work plan	<p>Senator KETTER: Okay. Do you have a work plan for the next 12 months in relation to the task force? Mr Kelly: The division which has that task force certainly has a work plan. Within Treasury, the majority of the policy work on the measures will be undertaken by my division. Ms Brown's division will lead on those relating to insurance, and it will be the Retirement Income Policy Division and the Fiscal Group working on the superannuation ones. And the Law Design Office also has heavy involvement. We're up to the stage where we have a plan and we're working to it, but we're also facing a break in work. Senator KETTER: Can the committee be provided with a copy of the work plan? Mr Kelly: I think the issue whether there's a plan for implementation of the royal commission recommendations and whether it can be published is a matter for government and the ministers to decide. Senator KETTER: Perhaps we could ask— Senator Seselja: I'm happy to take that question on notice and take it to the Treasurer.</p>	Financial Systems Division	82
55	1	Hume	BEAR regime	<p>CHAIR: I might just continue for a couple of minutes, because you covered a lot of my questions there, Senator Ketter. The other recommendation obviously came about around the BEAR regime and extending the BEAR regime. Can you tell me what the timing is for that? Obviously the BEAR was initiated and implemented before the banking royal commission. What's the timing around extending that regime? Mr Kelly: I'll probably have to take that on notice. It's not something that I believe the government has published or made a statement on.</p>	Financial Systems Division	83

56	1	Ketter	ASIC expense measures	<p>Senator KETTER: I refer to the ASIC expense measures that are in budget paper No. 2, on the bottom of page 167. This says that the cost of the measure will be partially offset by revenue received through ASIC's industry funding model. Will this involve an increase to ASIC's cost recovery levies?</p> <p>Ms D Brown: To the extent that it can be cost recovered—these are increases that will be paid by industry, recovered through ASIC cost-recovery levies.</p> <p>Senator KETTER: Well, it says it will be 'partially offset' by revenue received through ASIC's industry funding model.</p> <p>Ms D Brown: I might ask Ms Vincent whether she could go into the particulars.</p> <p>Ms Vincent: In relation to the industry funding model, the reason there was a reference to the partial recovery is that the figures given were across the forwards and because the way the recovery happens—I guess you could say that the levies are collected on an ex-post basis—a portion of it does not sit within that forward period. But in reality they will be recovered.</p> <p>Senator KETTER: So, is all of the \$291.2 million in new related revenue that's noted on the table on page 167 referable to increases in ASIC's cost-recovery levies?</p> <p>Ms Vincent: Sorry, Senator—I'm just finding where you're talking about.</p> <p>Senator KETTER: If you add up those figures—40.5, 122.2, 128.5—</p> <p>Ms Vincent: I guess what I would say is that the amount that was recoverable—and I don't have the specifics here in front of me—the proposal was that it would be cost recovered. I don't have the specific details but that it would go out across the forwards and then in the additional year.</p> <p>Senator KETTER: I guess I'm looking for what the rationale is behind those figures in that table.</p> <p>Ms Vincent: I'd have to take that on notice.</p> <p>Senator KETTER: Okay.</p>	Financial Systems Division	85
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57	1	Patrick	Cubbie Station	<p>Singapore company, still owns 80 per cent of the stake in Cubbie Station. I presume you are aware of this issue.</p> <p>Mr Brake: I'm aware of the Cubbie Station issue, yes.</p> <p>Senator PATRICK: My understanding is there was a condition applied, when Wayne Swan approved the sale, that they must sell down their interest in the station to 51 per cent within three years. Is that correct?</p> <p>Mr Brake: Treasurer Wayne Swan approved the transaction subject to a number of undertakings, including a requirement that Shandong Ruyi sell down its interests from 80 per cent to 51 per cent within three years, yes.</p> <p>Senator PATRICK: Then that got extended in 2016 by Treasurer Scott Morrison?</p> <p>Mr Brake: It was reported in June 2016 that the Treasurer had extended that.</p> <p>Senator PATRICK: By three years?</p> <p>Mr Brake: Yes.</p> <p>Senator PATRICK: So, on your evidence, it's reasonable to presume that that extension runs out by June this year?</p> <p>Mr Brake: As you know, we had some conversations late last year on these matters. I do know that Treasurer Frydenberg was asked some questions along those lines—</p> <p>Senator PATRICK: From a senator or the media?</p> <p>Mr Brake: From the media.</p> <p>Senator PATRICK: A different standard is applied there.</p> <p>Mr Brake: Yes. I'll just read out what the Treasurer said in response to those queries. He said that 'it is longstanding practice that the Foreign Investment Review Board and the Treasurer do not comment on the details of foreign investment screening and subsequent processes as they apply or could apply to particular cases'.</p> <p>Senator PATRICK: Sure. I understand that in the context of the media asking a question. It's a different case when the Senate does. I'm asking you the question: when does it expire?</p> <p>Mr Brake: I think, as we did last time, I'd like to take—or the minister might like to—that on notice and check whether the Treasurer wishes to make a public interest immunity claim.</p>	Foreign Investment Division	84
58	1	Hume	Personal Taxes under Coalition Government	<p>CHAIR: Has anybody done any work over the last 10 years or even 20 years as to whether personal taxes have increased under coalition governments—ever?</p> <p>Ms Mrakovcic: I don't believe we would have information on that. We would have to take it on notice.</p> <p>CHAIR: Have personal income taxes decreased under Labor governments?</p> <p>Ms Mrakovcic: Again, we'd have to take it on notice.</p> <p>CHAIR: You've done no work on this at all?</p> <p>Ms Mrakovcic: I'm sure we would have done work, analysing this, but I do not have the results of that to hand.</p>	Individuals and Indirect Tax Division	58

59	1	Keneally	Top 10 highest-taxing governments since 1970	<p>Senator KENEALLY: I might follow on from your questions. Does Revenue Group have any information on the top 10 highest-taxing governments since 1970? Can you confirm that they are Howard, Howard, Howard, Howard, Howard, Howard, Turnbull, Howard, Hawke—in that order?</p> <p>Ms Mrakovcic: Senator, as I indicated, we don't normally look at the personal income tax system under different governments, however they are categorised. I'm happy to go away and do some work on the evolution of the personal tax system over time.</p> <p>Senator KENEALLY: Just as Senator Hume can do research, so can I. Could you confirm that in 2004-05 tax to GDP under John Howard was 24.2; in 2005-06 tax to GDP under Howard was 24.2; in 2000-01 tax to GDP under Howard was 24.1; in 2002-03 tax to GDP under Howard was 24; in 2003-04 tax to GDP under Howard was 23; in 2006-07 tax to GDP under Howard was 23.7; in 2007-08 tax to GDP under Howard was 23.7; in 2019-20 tax to GDP under Turnbull was 23.2; in 2001-02 tax to GDP under Howard was 23.2; and in 1986-87 tax to GDP under Hawke was 23.2? I would appreciate it if that can be confirmed. I am happy for you to take that on notice.</p> <p>Ms Mrakovcic: We will take that on notice.</p>	Individuals and Indirect Tax Division	59
60	1	Ketter	Research and Development	<p>Senator KETTER: What's the ATO advice to companies who are thinking about research and development and what they might or might not be able to claim? Is anyone able to assist with that?</p> <p>Mr Hirschhorn: In conjunction with AusIndustry, who have responsibility for eligibility criteria, we provide a range of guidance material based on particular industries to help people make good applications for registration and high-quality claims in their tax return.</p> <p>Senator KETTER: We have got a unanimous committee recommendation that there are some aspects of this measure from last year that need to be looked at. Can you understand why industry might be concerned about not knowing what the government's position is on this matter?</p> <p>Mr Hirschhorn: I will make two comments. One is that I don't think I'm in a position to speculate as to what industry is thinking. The second is that I administer law as it is, so I leave questions of policy to my Treasury colleagues.</p> <p>Senator KETTER: Mr Brine, are you in a position to tell us whether you're experiencing some of the concern that industry has in relation to the uncertainty around this area?</p> <p>Mr Brine: This is probably more a question for Ms Purvis-Smith.</p> <p>Ms Purvis-Smith: I would have to take that on notice. We did a lot of consultation and we were aware of industry's concerns and we were looking at the report. I'm not sure as to whether we were getting, more recently, further industry representations or concerns. I would have to take that on notice—and I can.</p>	Individuals and Indirect Tax Division	68-69
61	1	Ketter	Wage Growth	<p>Senator KETTER: Can you confirm for me that wages growth has been revised downward every budget update since 2014?</p> <p>Ms Quinn: I haven't been in this role since that time, so I don't have that number off the top of my head.</p> <p>Senator KETTER: Dr Grant looks to be—</p> <p>Ms Quinn: I don't think Dr Grant has been in her role since 2014.</p> <p>Senator Cormann: We will take that on notice.</p> <p>Ms Quinn: We're happy to take it on notice.</p>	Macroeconomic Conditions Division	11

62	1	McAllister	Increase in Overseas Student Migration Numbers	<p>Ms Quinn: These numbers are provided to us by the Department of Home Affairs. As we understand it, a large part of the increase in the net overseas migration is overseas students. We have had a significant increase in overseas students come into our education system over this period. The implications for the labour market depend a little bit on the reason for the increase in net overseas migration. Those students have an ability to work but a restricted number of hours, so they would have less of an impact than, for example, an increase in net overseas migration because of a shift in the Australian balance or the New Zealand balance or other classes of visas.</p> <p>Senator McALLISTER: What's the proportion roughly of that increase that is a student increase?</p> <p>Ms Quinn: I believe the Department of Home Affairs said they would provide that information on notice. I don't have that.</p> <p>Senator McALLISTER:</p> <p>But they've provided it to you, surely, because you were able to rely on that information in your answer just now.</p> <p>Ms Quinn:</p> <p>We get an aggregate number and then a breakdown. I don't have those numbers with me. I'm happy to take it on notice and check.</p>	Macroeconomic Conditions Division	20-21
63	2	Ketter	Wage Growth forecasts	<p>Senator KETTER: Okay. I want to come back to the wages issue. The context is that we've seen household consumption exceeding income for several years, which has seen a reduction in the savings ratio. Of course, wages growth has been one of the reasons for this, some would argue. Many families have had to dip into their savings as they struggle to pay bills. Has Treasury looked into why outcomes on wages growth have been lower than forecasts set out by Treasury in the last 22 economic statements?</p> <p>Dr Grant: I'm unsure of the number of statements that have been made and then downgraded, but I think Ms Quinn might have touched on this last week, and that is that, at the same time that wage growth has been a little lower than forecast, employment growth has been a little higher than forecast. In some sense, that provides an offsetting feature to the wages forecast missed, which is that the increase in labour supply has been stronger than what we expected.</p> <p>Senator KETTER: Has that been the case for the last 22 economic statements, though?</p> <p>Dr Grant: I would have to take that on notice to get back in time.</p> <p>[...]</p> <p>Senator KETTER: Have you done any modelling as to how much better off the average and median wage worker would be if these wage forecasts had been met?</p> <p>Dr Grant: Not so much modelling, but we are aware how large some of the forecast misses have been in recent times, and of course we are aware that that affects both average and median wages across the economy, in terms of our expectation of what that might have been versus what played out.</p> <p>Senator KETTER: But you can't tell us, if you had been correct and spot-on in terms of your wages growth estimates projections, how much better off those average and median workers would have been?</p> <p>Dr Grant: Not on the spot, but I can take that on notice.</p>	Macroeconomic Conditions Division	19-20

64	1	McAllister	Modelling	<p>Senator McALLISTER: Earlier this week, the department of the environment indicated that they were aware of modelling being conducted by the industry department in relation to climate policy. Has Treasury been asked to provide input into that modelling exercise?</p> <p>Mr Beckett: We have been asked to provide some technical advice to the industry department in relation to that exercise.</p> <p>Senator McALLISTER: And when did that request come through to macro group?</p> <p>Mr Beckett: I'd have to take the exact date on notice.</p> <p>Senator McALLISTER: So in the last week, in the last month?</p> <p>Mr Beckett: I suspect it's January.</p> <p>Senator McALLISTER: In January? Okay.</p> <p>Mr Beckett: But I'd have to take the exact date on notice.</p> <p>[...]</p> <p>Senator McALLISTER: Chair, we have had this conversation a few times. I'd like to understand whether the witness is making a claim of public interest immunity in refusing to respond to this question. The question is: which entity is conducting the modelling? Is it in-house or is it being done externally?</p>	Macroeconomic Modelling and Policy Division	11
65	1	McAllister	Assumptions	<p>Senator KETTER: As a follow-up a question, can I ask a bit more about the nature of the technical advice you're providing to the department of industry.</p> <p>Mr Beckett: We're providing advice on modelling methodologies.</p> <p>Senator McALLISTER: And are you providing advice about the assumptions?</p> <p>Mr Beckett: Look, I'll have to take on notice exactly what advice we have provided. We generally are assisting the industry department with their understanding of technical issues relating to the modelling they have commissioned, so it is sort of technical assistance.</p> <p>[...]</p> <p>Senator McALLISTER: Have you been asked to check or validate the assumptions of others in relation to those kinds of costs?</p> <p>Mr Beckett: We may have been asked to provide comments on those things, but we haven't undertaken any of our own analysis on those topics.</p> <p>Senator McALLISTER: So you may have been asked to provide comment. Does that mean that you did or you didn't? You were asked to provide comment and you haven't undertaken any analysis. Did you provide a response to that request for comment?</p> <p>Mr Beckett: I'd have to talk to the officers who were directly involved in the meetings.</p> <p>Senator McALLISTER: Do you know if the modelling makes any assumptions about the inclusion of access to international carbon offsets?</p> <p>Mr Beckett: Off the top of my head, no, but I can take it on notice.</p> <p>Senator McALLISTER: Do you know which policy scenarios have been modelled? Is it baselined on the credit scheme being modelled?</p> <p>Mr Beckett: Again, I'd have to take that on notice. I'd have to check the exact details. I'm not sure that it is, but I'd have to take that on notice.</p>	Macroeconomic Modelling and Policy Division	12-13

66	1	McAllister	Correspondence between Treasury and Industry	<p>on this question? Mr Beckett: Yes. Senator McALLISTER: In the clearance process for responding to that correspondence, have you been signing off on those responses, Mr Beckett? Mr Beckett: I have read some of them, yes. Senator McALLISTER: You have read some of them. Has Ms Quinn? Mr Beckett: I'd have to take that on notice. I think I have generally done it, but I can't rule out that she was consulted. Senator McALLISTER: Mr Gaetjens? Mr Beckett: I'm not aware of any interactions with Mr Gaetjens on this issue, but again I can take that on notice to make sure.</p>	Macroeconomic Modelling and Policy Division	14
67	4	McAllister	Secretary's Senate Estimates appearance	<p>Senator McALLISTER: I'm not asking— You're answering a different question. What meetings is Mr Gaetjens attending? Mr Flavel: I'm not aware but I'm happy to take that on notice. Senator McALLISTER: When was this trip planned? Mr Flavel: I don't know. I'd have to check with his office in terms of the actual scheduling and logistics around it. [...] Senator McALLISTER: Can I ask about the letter. I'm a little bit confused about why we were only notified of Mr Gaetjens' absence on Monday morning. Why was this not communicated to the committee earlier? Mr Flavel: I don't know. Senator McALLISTER: You don't know? Can we find out, please? Mr Flavel: I'm happy to take that on notice. [...] Senator McALLISTER: Macroeconomic Group is appearing here today, and we do not have the head of Macroeconomic Group nor do we have the secretary. Did the secretary schedule any time for estimates preparation on Monday or Tuesday of this week? Was it in the diary?</p>	Office of the Secretary	4
68	1	Ketter	Future unpaid Secretary leave and recent travel to Brisbane	<p>Senator KETTER: Yes. I don't think Senator McAllister has asked this question: Mr Flavel, are you aware of what arrangements Mr Gaetjens has taken in terms of unpaid leave in the near future? Mr Flavel: As in future unpaid leave? Senator KETTER: Is there any planned unpaid leave coming up for Mr Gaetjens? Mr Flavel: Not that I'm aware of. Senator KETTER: Will you take that on notice for us? Mr Flavel: I'm happy to. Just so I'm clear: this is future plans to take unpaid leave? Senator KETTER: Correct. Mr Flavel: None that I'm aware of. Senator KETTER: Has Mr Gaetjens travelled to Brisbane recently? Mr Flavel: I'm happy to check with his office.</p>	Office of the Secretary	7

69	1	Ketter	Retirement Income products	<p>is my only line of questioning for you. I can put other matters on notice. We did have a discussion about this at the last round of estimates. You're on the record saying that one of the issues is that people don't draw down on their balances enough. The Productivity Commission seems to think that there may not be much we can do to ever change that behaviour. You have raised some issues about retirement income. You've talked about the fact that we focus too much on the accumulation phase and there's less focus on the retirement phase, which sees, in your view, a very high proportion of retirees going into account based pensions. You make the comment that the insight of the Murray inquiry was that some portion of an account based pension with a deferred life annuity or group self-annuitised product might be appropriate. I want to take you, firstly, to figure 4.10 of the report, which is on page 233. If you could comment on that in the context of your concerns about outcomes for those people with low superannuation balances, and especially if people with low balances have lower levels of financial literacy to be able to comprehend complex retirement income products that might be difficult to exit or change later on.</p> <p>Mr Brennan: Some of the specifics of figure 4.10 I might take on notice, but I'll be able to furnish you a response or provide some additional information fairly quickly, I think—not today but hopefully by the end of the week. The broad point that you make is correct. I think you're referring back to some of my oral testimony at the last estimates committee.</p> <p>Senator KETTER: Yes.</p> <p>Mr Brennan: It is true, and we make the observation in the super report, that over the accumulation phase for the most part members' needs are fairly homogenous. Most people want the same thing: high returns, low fees, clarity about what insurance they've got through their superannuation et cetera. Once they hit the retirement phase, their needs are much more varied and heterogeneous depending on what other assets they've got, what their risk appetite is, their own sense of life expectancy and their own subjective view about how much money they want to have in something like an account based pension which they know is there and readily accessible in the event of unforeseen circumstance versus how much they might like</p>	PC	71
70	2	Ketter	Annuity products	<p>products. At the moment, would you agree that there is very limited competition in that space?</p> <p>Mr Brennan: I would probably take that on notice. That could well be the case. There's one significant player in the market that offers those annuity products, but I would have to check. I'm not an expert on what is the level of competition in that market.</p> <p>Senator KETTER: Do you have the view that, because of the nature of the product and the market, the question of limited competition may well be an issue going into the future?</p> <p>Mr Brennan: The question of whether there is adequate competition?</p> <p>Senator KETTER: Yes.</p> <p>Mr Brennan: Quite possibly. I would, again, have to take that on notice. I may not come back with a definitive view about the level of competition, but we might have a view. Let me take that on notice.</p>	PC	72

71	4	Georgiou	Gold reserves of Australia	<p>RBA follow this practice and when was the last time a complete physical audit of Australia's gold reserve conducted?</p> <p>2. Does the RBA have a weight list of its gold bar holdings including refiner serial numbers, and will this be made public?</p> <p>3. Can the RBA guarantee that banks or other financial institutions with suspected links to terrorist organisations have not been lent Australian gold through the London Gold Lending Market?</p> <p>4. Given the prominence and long history of the gold industry in Western Australia does the RBA have any plans to store its gold in Australia and specifically in Western Australia?</p>	RBA	Written
72	1	Hume	SG Amnesty	<p>CHAIR: Yes.</p> <p>Mr Preston: The main plank of the reform that I referred to was about improving the visibility that the ATO has over noncompliance. That has several elements, some of which start from 1 July 2019. That will, going forward, significantly improve its ability to track down non-compliant employers, but it won't of itself give it visibility going backwards. Recognising that there is that lack of visibility, the amnesty was put in place to try to encourage non-compliant employers to come forward and self-identify by giving them several incentives to reduce the cost for them to self-identify but not reduce what they would have to reimburse their employees. The intention of that was to try to generate more money being paid into the super accounts of employees who'd missed out.</p> <p>CHAIR: I should have asked first: how many employees are we talking about that Treasury believes may have missed out on the appropriate amount of superannuation guarantee?</p> <p>Mr Preston: Are you asking what is our estimate of—</p> <p>CHAIR: The number of employees that will benefit.</p> <p>Mr Preston: It's important to state that this was an estimate undertaken before the policy was enacted, and it was assuming that it was going to be passed through parliament in a timely fashion. If you're wanting to understand the actual take-up of the measure, it would probably be better to direct your questions to the ATO. The original estimate was that an additional 10,000 employers would come forward, benefiting 50,000 employees. I think the figure that would be paid into those employees' accounts was \$230 million in superannuation.</p> <p>CHAIR: Should the amnesty period not have existed? Can Treasury confirm that employees would get the same amount paid to them if it's paid voluntarily under the amnesty, as if their employer had been caught by the ATO? I'm sorry; I didn't explain that very well. Do you know what I mean?</p> <p>Mr Preston: That is correct. The employee would be in the same position if their employer had been caught; yes, that's right.</p> <p>CHAIR: The threat of jail time, obviously, would be something that would be a</p>	Retirement income Policy division	40

73	1	Ketter	Modelling on Government Policy	<p>Senator KETTER: It's a question about, 'Did you discuss at your central agency meeting', cross-agency coordination group or whatever you want to call it, 'Was that question of modelling discussed at that level?'</p> <p>Mr Atkinson: The inputs into the cabinet processes and the approach to those, we don't usually talk about. Those conversations were central to forming the cabinet consideration.</p> <p>Senator KETTER: We're not asking about the advice you gave to cabinet, we're asking whether the issue was discussed.</p> <p>Mr Atkinson: Your question goes to the structure of the advice we provide. We can take on notice whether there was any conversation around that.</p>	Structural Reform Division	36
74	1	Keneally	Modelling on Climate Solutions Package	<p>Senator KENEALLY: Minister, I might put this to you. The government's Climate Solutions Package projects that by 2030 energy efficiency will remove 63 megatonnes from the air. Twenty-five megatonnes will be taken out by Battery of the Nation and 10 megatonnes will be taken out by electric vehicles, with a 25 to 50 per cent electric vehicle target, and 100 megatonnes through technological improvement. Yet it does not appear the government's done any modelling on the cost of consumption, employment, electricity prices, food prices or wages. Is it a deliberate decision by government not to do that modelling, in order not to have to answer these questions?</p> <p>Senator Seselja: No.</p> <p>Senator KENEALLY: So why didn't the government do it?</p> <p>Senator Seselja: I'm not in a position to add anything to what the officials have indicated. If you'd like further information, I'm happy to take some of that on notice, if the Treasurer's got anything additional to add.</p>	Structural Reform Division	36
75	1	Spender	Elasticity	<p>Senator SPENDER: It's a couple of percentage points. I don't want to create too much hassle, but if there is any existing collation, maybe in macro, can I ask you to take on notice advice on your understanding of different degrees of elasticity at different income ranges, even if it's just a general thing, like, 'It is our understanding that it rises over income ranges.'</p> <p>Ms Mrakovcic: We are happy to take that on notice and perhaps pull together something including some of the recent literature.</p>	Tax Analysis Division	54
76	1	Keneally	Costings that relate to negative gearing, family trusts or franking credits	<p>Senator KENEALLY: Has the Treasury been asked by the Treasurer's office in the past two months for costings that relate to negative gearing, family trusts or franking credits?</p> <p>Senator Seselja: We'll take the question on notice.</p>	Tax Analysis Division	55
77	1	Hume	Instant asset write-off	<p>CHAIR: The old cap was \$10 million turnover. How many businesses did that include?</p> <p>Mr Hirschhorn: The three million was in relation to the old cap. Unfortunately, I would have to take on notice how many additional companies are included in the new cap.</p> <p>Mr Brine: I think it's about another 20,000 that get brought in. It's 22,000 that are brought in under the extended cap.</p> <p>CHAIR: Did you say '22,000' businesses?</p> <p>Mr Brine: Yes.</p> <p>CHAIR: Do you know how many people those businesses employ?</p> <p>Mr Brine: I don't have that figure to hand, I'm afraid.</p>	Tax Analysis Division	61

78	2	Ketter	R&D tax incentive	<p>recollection?</p> <p>Mr Brine: I'm not able to reconcile back to 2016-17, sorry. I could reconcile back to last budget, but that would be going back two budgets and I just don't have that paperwork in front of me.</p> <p>Senator KETTER: Okay. Does the answer you've just given me give the full reason as to why the cost of this scheme has fallen?</p> <p>Mr Brine: Compared to the 2018-19 budget. None of that is policy change. That's just those other factors I alluded to.</p> <p>Senator KETTER: What about going back to the 2016-17 budget?</p> <p>Mr Brine: There was a significant change to the R&D tax concession introduced in the 2018-19 budget, so part of that would be policy. I'd have to take that on notice to reconcile back to 2016-17. But policy changes would be the main driver there, I suspect.</p> <p>Senator KETTER: If we look at the forecasts in table 14, we see that the expenditure forecast for 2018-19 was \$3.2 billion, and this is the projection for the 2017-18 budget.</p> <p>Mr Brine: Sorry, Senator; I'm not able to help with numbers from the 2017-18 budget, but I can take those on notice.</p> <p>Senator KETTER: All right. My questions go to the fact that, three years ago, Treasury thought the government would be spending \$3.2 billion in 2018-19, but now it turns out the cost is \$1.9 billion.</p> <p>Mr Brine: I'd need to take that on notice. That's going back a few budgets now. As I said before, there have been changes to the design of the policy, and that will explain some of that.</p> <p>Senator KETTER: I can table an extract from the 2017-18 budget, the comparable table from that budget. It's got my squiggles on it, so excuse those. So I'm looking at table 14.1, and the figure for 2016-17 is the \$2.8 billion that I was referring to. If you look at the 2018-19 figure—you might find it difficult to read, but that's actually the \$3.2 billion projection for 2018-19.</p> <p>Mr Brine: The figure I have here for the 2018-19 budget is \$2.3 billion.</p>	Tax Analysis Division	63
79	1	Ketter	R&D Tax Incentive numbers	<p>Senator KETTER: I have one further question to Mr Brine on the R&D tax incentive, and then I have some questions for Mr O'Halloran on another matter. You've mentioned that that table that we were referring to—table 14.1 is a Department of Finance table, but what's the expectation from Treasury about the number of firms that will access the R&D tax incentive scheme in the future? Are you expecting a reduction in the number of firms accessing the scheme?</p> <p>Mr Brine: I don't have those figures to hand; sorry. I'll have to take on notice the projections for the number of firms.</p>	Tax Analysis Division	71

80	1	Spender	Behavioural or compliance cost	<p>Senator SPENDER: Are there any Treasury comments on any behavioural or compliance cost aspects for that measure?</p> <p>Ms Mrakovcic: Just to note that, as the ATO pointed out, it is a compliance measure. Essentially, it is looking at compliance with current tax laws. We are guided by the ATO's estimates themselves of the amount of activity needed and the types of resulting increases in tax revenues. As Mr Hirschhorn has pointed out, it is tax that, according to Australian tax laws, should be appropriately paid in Australia. The broader question around the competitiveness of the corporate tax rate and value creation and where it's attributed goes well beyond the compliance measure that the ATO is undertaking at this point.</p> <p>Senator SPENDER: Is there a RIS for this measure?</p> <p>Mr Brine: I wouldn't have thought so, because we are not imposing any new obligations on taxpayers.</p> <p>Senator SPENDER: But there will be taxpayers, or people who should be taxpayers, who will incur some compliance cost to try to minimise their additional tax under your efforts. So, there will be compliance costs, but you may or may not produce a RIS on it.</p> <p>Ms Mrakovcic: We're happy to take that on notice.</p>	Tax Analysis Division	79
81	1	Storer	Minister of Finance meetings with Lobbyists	<p>Senator SPENDER: Minister, yesterday you very kindly said that you were happy to answer questions regarding meetings that you've held. I believe that transparency of meetings you've held with lobbyists, both in-house and third-party lobbyists, is quite important in terms of your role as Minister for Finance. Would you be able to provide, on notice, a list of both in-house and third-party lobbyists that you have met with since the start of this year?</p> <p>Senator Cormann: I'll take that on notice.</p>	Communications and Parliamentary Division	30
82	5	Whish-Wilson	ASIC Audit deficiency reports	<ol style="list-style-type: none"> 1. How many audit deficiency reports has ASIC prepared under S50C of the ASIC Act? Please provide a tally of such reports for each year since 2001. 2. Does ASIC routinely prepare an audit deficiency report when it is satisfied that an auditor has not taken appropriate remedial action? Besides the primary requirement under S50D of the Act, what considerations does ASIC take into account when deciding whether or not to prepare an audit deficiency report? 3. On how many occasions has ASIC not prepared an audit deficiency report where it is satisfied that an auditor has not taken appropriate remedial action? If possible, please provide a tally of instances where ASIC has not prepared an audit deficiency report. 4. How many audit deficiency reports has ASIC made public under S50D of the ASIC Act? Please provide a tally of such publications for each year since 2001. 5. Does ASIC routinely publish an audit deficiency report? What considerations does ASIC take into account deciding whether or not to publish an audit deficiency report? 	ASIC	Written

83	5	Whish-Wilson	Financial Reporting Council - Conflicts of Interest	<ol style="list-style-type: none"> 1. Does ASIC provide advice to bodies established under the ASIC Act on avoiding and disclosing conflicts of interest, particularly so as to achieve a consistent approach? 2. Has ASIC examined whether the Financial Reporting Council has sufficient process for members to avoid and disclose conflicts of interest? 3. Is ASIC satisfied that current members of the Financial Reporting Council have, at all times, sufficiently avoided and disclosed conflicts of interest? 4. Has ASIC examined whether the Chair of the Financial Reporting Council has a conflict of interest? 5. Is ASIC satisfied that the Chair of the Financial Reporting Council does not have a conflict of interest in respect of ongoing payments from PwC? 	ASIC	Written
84	3	Whish-Wilson	Non-lodgement of tax returns and ATO debts	<ol style="list-style-type: none"> 1. In respect of correspondence to individuals about non-lodgement of tax returns, what is the ATO's accuracy rate? In other words: how often are there errors in this correspondence? 2. In respect of correspondence to individuals about ATO debts, what is the ATO's accuracy rate? In other words: how often are there errors in this correspondence? 3. If the ATO makes an error in correspondence with an individual, what steps does the ATO take to provide compensation to an individual for lost time? 	ATO	Written
85	8	Whish-Wilson	Average size of mortgages	<ol style="list-style-type: none"> 1. What method does APRA use to calculate the "average balance of housing loans" as provided in the publication Quarterly ADI Property Exposures? 2. How does APRA account for mortgage offset (redraw) accounts in its method? 3. How does APRA account for instances where there is more than one loan on a property ('loan splitting') in its method? Does APRA tally the total of all loans against a property; or does APRA tally individual loans, regardless of whether there is more than one loan on a property? 4. What is the extent of 'loan splitting'? How many properties have more than one loan against them? How many properties have more than two loans against them? 5. What is the average value of loans where there is more than one loan against a property? 6. Where there is more than one loan against a property, what proportion is fixed interest and what proportion is variable interest? 7. Where there is more than one loan against a property, what is the average value of fixed interest loans and what is the average value of variable interest loans? 8. What is the extent of 'loan splitting' being undertaken by different ADIs? In particular: what is the extent of 'loan splitting' by the major banks? 	APRA	Written

86	7	Griff	Public communication and engagement campaigns	<p>Competition and Consumer Act and Australian Consumer Law (ACL). Is there a specific annual budget for the ACCC's public communication and engagement campaigns?</p> <p>a. If so, what is the annual budget amount?</p> <p>b. Is the budget split between use for education and engagement, or is it a consolidated amount?</p> <p>c. How much has been allocated for this current financial year and how does it compare to the previous financial year?</p> <p>2. The ACCC's 2017-18 Annual Report includes performance indicators for a number of strategies and deliverables. In particular, Deliverable 2.5 (of Strategy 2) relates to empowering consumers by increasing awareness of their rights under the ACL. For the 2017-18 period, there were 19 new or revised consumer education resources (published guidance), compared with 45 in the previous year. What is the reason(s) for the decrease in published guidance over the last financial year?</p> <p>a. What number is the ACCC expecting for the 2018-19 financial year?</p> <p>3. How does the ACCC determine the amount to be spent on each campaign to increase consumer awareness?</p> <p>4. How does the ACCC monitor the effectiveness of its public communication, educational and awareness campaigns?</p> <p>a. Aside from the limited figures in the Annual Report, does the ACCC report further on the monitoring and effectiveness of public communications, and if so, is this information publically available?</p>	ACCC/AER	Written
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87	8	Griff	Medical Devices	<p>relating to implanted medical devices. The Therapeutic Goods Administration (TGA) is in the process of implementing an action plan to track all implanted devices and compel surgeons to report device complications. However, there appears to be some regulatory overlap between the Therapeutic Goods Act and ACL; in particular, clauses 124, 128, 131 and 132 of ACL which relate to recalls and repairs. Do you consider it the role of the ACCC to monitor medical devices – particularly implanted medical devices – to ensure that they are fit for purpose, and to alert the public of any necessary recalls?</p> <p>2. As the regulator for ACL, the ACCC is the entity which should enforce product recalls. What is the current process in place for the ACCC to be made aware of medical device failures?</p> <p>a. If there is no process in place, how does the ACCC expect to be made aware of issues relating to the safety of medical devices?</p> <p>3. The ACCC's 2017-18 Annual Report mentions 18 recall notifications were published relating to therapeutic goods. Can you provide specific details for each of these 18 recalls?</p> <p>4. Has the ACCC taken an active role in any medical device recalls over the last 12 months?</p> <p>a. If not, what steps does the ACCC take to encourage the importers of medical devices, or the surgeons who use these devices, to report issues?</p> <p>b. Is there a process which requires the recipients of medical implants to be alerted to any issues?</p> <p>5. Has the ACCC cautioned or taken legal action against any medical device</p>	ACCC/AER	Written
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88	5	Griff	Baby Products	<p>safety and/or manufacturing standards, and which are not?</p> <p>a. Can you describe specifically how safety of these baby products is assessed?</p> <p>2. In April 2019, the Queensland Office of Fair Trading (QOFT) finalised its investigation into complaints about the safety of Huggies Ultra Dry nappies. Parents complained that recent batches of the nappies caused severe skin irritations, were no longer fitting properly and were bursting. The QOFT had to rely on international standards and requirements when testing the nappies as there is no mandatory standard for the supply of nappies in Australia. Given their constant use and potential impact on fragile skin if things go wrong, can the ACCC explain why there are no minimum mandatory safety and manufacturing standards for nappies?</p> <p>a. Is it the view of the ACCC that minimum mandatory standards should be in place?</p> <p>b. When was the ACCC first made aware of the issue with Huggies Ultra Dry Nappies?</p> <p>c. At which point would the ACCC ordinarily get involved, and what would be required to trigger a recall?</p> <p>3. One of the ACCC's product safety priorities for 2019 is "supporting strategies that help prevent injuries and deaths to infants caused by unsafe sleeping products". I understand that baby walkers and button batteries were a priority for 2018. Is the ACCC currently concerned over any other baby product categories?</p> <p>a. Is the ACCC concerned over baby bottles, sippy cups and dummies which can contain harmful chemicals such as BPA – which is banned in the US and EU – but only subject to voluntary ban in Australia?</p>	ACCC/AER	Written
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89	5	Ketter	Letter from Secretary of Treasury to Shadow Treasurer regarding media reports of Treasury analysis on Labour policies	<p>[https://alp.us12.list-manage.com/track/click?u=942ebc4c1cf8fc522a4f4c50e&id=c18e483637&e=4b783bd989], I have a number of follow up questions, noting the second paragraph states "In the specific case to which you have referred, Treasury received requests from the Treasurer's Office outlining a number of policies to be costed with details and specifications also provided"</p> <p>a. Was a single "request" made by the Treasurer's office with a number of costing requests for policies, or were multiple requests made, presumably over a number of days or weeks?</p> <p>i. If a single request was made, what date and time was the request made?</p> <p>ii. If multiple requests were made, for each individual policy costing referred to in the letter, what was the date and time that each request was made?</p> <p>iii. What roles in Treasury were these requests made to? The Secretary to the Australian Treasury? Deputy Secretaries? For each policy costing, please outline which roles received the requests for these costings to be carried out.</p> <p>iv. At what points in time did the Secretary to the Australian Treasury become aware of these request/s? If it was not at the same point in time as the request/s were made – please outline the date/s and time/s that he first became aware of these requests.</p> <p>b. Were the response/s from Treasury back to the Treasurer's office with the costing results issued all at once, or were individual costings given at different points in time? Please provide a list outlining the dates and times that each policy costing was issued to the Treasurer's Office and which roles issued the information.</p> <p>i. What role did the Secretary to the Australian Treasury play in the issuing of this information? Did he review and sign off on the costings? (after relevant approvals from Deputy Secretaries etc.) Was he cc'd in on correspondence back to the Treasurer's Office if email was used?</p> <p>c. What qualifications were given to these costings? Please outline all of them.</p> <p>i. Noting the letter states "Treasury advised that they were all costed on a standalone basis but with interactions between the individual proposals not taken into account. For this reason we did not provide a total"</p>	Office of the Secretary	Written
90	4	Patrick	Superannuation Member funds	<ol style="list-style-type: none"> 1. Trustees have a legal duty to act for the sole purpose of promoting their members interests, do you think the use of member's funds to lobby is consistent with this? 2. The Member Outcomes Bill passed Parliament which gave APRA new powers to deal with underperforming funds – how do you intend to use these powers? 3. There's a bill before Parliament that would make insurance opt-in for under 25's – do you think this bill would benefit younger superannuation consumers? 4. What are the profit-sharing arrangements, also known as premium adjustment mechanisms, between insurance companies and superannuation funds? 	APRA	Written

91	2	Patrick	IGTO's Review into the Australian Taxation Office's use of Garnishee Notices	<p>In relation to the IGTO's review into the Australian Taxation Office's use of Garnishee Notices report, it is noted the IGTO investigation team "physically visited four main ATO local sites that issue garnishee notices or conduct related actions – Melbourne, Penrith, Parramatta and Adelaide".</p> <ul style="list-style-type: none"> • How many ATO staff were interviewed at each site? • How many of those people at each site were interviewed without another ATO support member present? 	IGT	Written
92	2	Ketter	Advertising Campaign	<p>Senator KETTER: What about regional advertising as well as part of that? Mr Flavel: I'll check on that, but, again, it wouldn't be unusual that there'd be a potential regional component, nor would it be unusual to have advertising targeted at particular culturally or linguistically diverse segments of the market as well. That's a pretty standard way of approaching these campaigns. [...]</p> <p>Senator KETTER: Is there a certain number of people that you're looking to have reached? What's the department's objectives in terms of the success or otherwise of this campaign? Mr Flavel: We don't set it to that sort of specific level. But I'm happy to come back to you with further details of more specific measures that we might apply, but it would be the case that the evaluation that's done afterwards would give us a pretty good sense of the overall effectiveness of the campaign.</p>	Communications and Parliamentary Division	8-9
93	1	Williams	DGR Status	<p>Senator WILLIAMS: Let me read from your own website. It says: The Standards require charities to remain charitable, operate lawfully, and be run in an accountable and responsible way. I put it to you, Ms Willis, that Aussie Farms encourages activists that are not lawful, nor accountable, nor responsible. We've seen that in the media this week with the invasion of farms, the invasion of abattoirs, break and entry, trespassing and blocking the traffic in Melbourne. Surely they don't come under the standards of operating lawfully or being accountable and responsible in any way whatsoever. So I hope you have a good close look at this mob. I find it wrong that people who support this group can actually get a tax deduction for donating money to Aussie Farms. That, to me, is wrong when they are breaking the law and encouraging bad behaviour. I can assure you that rural Australia is very unhappy about it. I'm worried someone is going to get hurt in the future when these protesters lock horns with farmers or whatever. I can't see any reason why the ACNC does not have ground to deregister the charitable status of Aussie Farms. Senator Seselja: Senator Williams, in addition to that, if I could— Senator WILLIAMS: Please, Minister. Senator Seselja: In relation to the DGR status, that is something that Treasury is responsible for, so we can take that on notice separately from the question to the representative of the commissioner.</p>	Individuals and Indirect Tax Division	41