

Committee Secretary
Senate Legal and Constitutional Affairs Legislation Committee
PO Box 6100
Parliament House
Canberra ACT 2600

Dear Committee Secretary,

This letter is to clarify information provided at the ATO's appearance before the Senate Legal and Constitutional Affairs Legislation Committee on Friday, 26 October 2018. Refer to information provided on page 19 of the Hansard.

In response to Senator the Hon Ian Macdonald asking why the ATO lawyer didn't withdraw earlier, I responded "In the end it was expeditious to do so at the hearing, having regard to that. Sometimes it's got to go before a court to get to that point. There was various correspondence we sent to Mr Douglass's lawyers pointing out those problems."

I would like to note for the record:

- In relation to this particular statement, we sent various correspondence to Mr Shord's lawyers, not Mr Douglass's

Yours sincerely

Jonathan Todd
Assistant Commissioner, General Counsel
Australian Taxation Office