

Senate Economics Legislation Committee
Inquiry into Treasury Laws Amendment (Research and Development Tax Incentive)
Bill 2019 [Provisions]
ANSWERS TO QUESTIONS ON NOTICE
Australian Taxation Office
JUNE 2020

Department/Agency: ATO

Question: 8

Topic: Administrative Treatment

Question:

1. When did that Department of Industry, Science, Energy and Resources become aware of the Administrative Treatment the ATO issued about the RDTI?
2. Was the department consulted before the Administrative treatment was made?

Answer:

1. The ATO discussed with DISER our standard Administrative Procedures for un-enacted legislation in the course of the cross-agency working party for the new legislation.
2. The ATO consulted with DISER on key aspects of the ATO's Administrative Procedures that may affect DISER's administration in the course of the cross-agency working party for the new legislation.