



11 March 2016

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Parliament House
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Dear Madam/Sir

INQUIRY INTO THE EXTERNAL SCRUTINY OF THE AUSTRALIAN TAXATION OFFICE

The SMSF Association is please to provide a submission to the House of Representatives Standing Committee on Tax and Revenue's inquiry into the external scrutiny of the Australian Taxation Office (ATO).

The SMSF Association is aware that the ATO faces a high degree of public scrutiny through different committee and audit structures including the Australian National Audit Office, the Commonwealth Ombudsman, Senate Estimates, parliamentary committee inquiries and the Inspector-General of Taxation's reviews. We understand that this high degree of external scrutiny absorbs significant ATO resources which could be better utilised in other aspects of administering the taxation and superannuation systems. In particular, we believe that additional ATO resources should instead be focussed on improving ATO staff competencies and the ATO's internal capacity to engage with and understand taxpayers and self managed superannuation fund trustees and members.

However, we understand that the high degree of external scrutiny that the ATO faces is due to the significant role it occupies at the heart of Australia's government and economy and the need for taxpayers to have confidence in the ATO. While this means that a high degree of scrutiny is warranted, we believe that current level of external scrutiny of the ATO could be significantly streamlined to ensure that ATO resources are used in the most efficient way possible to deliver the best outcomes for all stakeholders in the taxation and superannuation systems.

For any further information I am available at your request.

Yours sincerely,



Andrea Slattery
Managing Director/CEO
SMSF Association