

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

Dear Committee Secretary,

This letter is to provide corrections to information provided at the ATO's appearance before the Senate Legal and Constitutional Affairs Committee on 7 December 2016. I refer to information provided on pages 2, 5, 13 and 18 of the Hansard.

1. In response to a question asked by Senator Dodson asking who we advised that we were undertaking actions, I (Andrew Mills) stated "we advised the current minister and the Treasurer as well as the Attorney-General of actions". I would like to note a correction for the record. I should have stated we advised the offices of the current minister, Treasurer and Attorney-General.
2. In response to questions asked regarding when the first written advice or minute provided, I (Andrew Mills) advised that it was 5 June. I would like to note a correction for the record. The first briefing I have identified was on 10 June.
3. In response to questions asked by Senator McKim on a briefing note provided to Senator Cormann's office, I (Robert Puckridge) stated that it was "my recollection is that it was purely for information and it was not addressed to the senator; it was addressed to his office". I would like to note a correction for the record. The Minute was addressed to the Minister of Finance.
4. In response to "do you want to add anything to that" asked by Senator Xenophon, I (Robert Puckridge) stated "the commissioner had now decided that he would intervene in his own right and would not await intervention by the Attorney-General". I would like to clarify this statement for the record. I was referring to intervention in the High Court litigation, rather than any intervention in the Commissioner's decision to intervene.

Yours sincerely

Andrew Mills
Second Commissioner
Law Design and Practice
16 December 2016

Robert Puckridge
Assistant Commissioner
Law Design and Practice
16 December 2016