

**From:** [REDACTED]  
**Sent:** Monday, 13 November 2017 6:07 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]; 'ATO External Scrutineers Gateway'  
**Subject:** AFCM Review - issue raised in submission [DLM=For-Official-Use-Only]

Dear [REDACTED]

Thank you for your time this afternoon. As discussed, we are working through some issues of concern which was raised with us in a submission by a former ATO officer. This issue is different from those which relates to conduct of ATO officers, which we have been managing directly with FPII for the review. Also, the former officer has not provided consent to disclose their identity.

As part of this submission, concern was raised that [REDACTED] (Australia) has not lodged income tax returns for more than a decade and have not been pursued by the ATO, resulting in a perception that the ATO's risk identification process in the larger market is inconsistent with the processes taken in the smaller taxpayer market segment in relation to potential wilful, unlawful conduct.

Before we determine whether there is a need for us to examine the process surrounding this issue in more detail, we would like to first check the veracity of the statement. In addition, we would like to know if this entity's compliance would, in any event, be reviewed as part of the Top 1000 Tax Performance Program.

We understand the privacy issues surrounding disclosure of such information and will not be on-disclosing the information to the former ATO officer who raised this concern. If pressed for a response, we would be consistent with responses we currently provide under our pre-agreed inter-agency processes regarding TERC cases, which is limited to providing assurance of the ATO's awareness of the concern and that the ATO has followed its processes in determining whether relevant action would be taken.

Can you please advise by COB Wednesday 15 November on when this information can be provided.

Please let me know if you have any questions in relation to the above.

Kind regards,

[REDACTED]  
**Director - Taxation Complaints and Review**  
**Office of the Inspector-General of Taxation**

Level 6, 321 Kent Street  
SYDNEY NSW 2000  
Tel: [REDACTED]  
Twitter: [@Insp Gen Tax](#)