

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: 2
Topic: Cash refund component

Question:

Senator PATRICK: Thank you, Chair. This is to the officials. I suspect you may have to take this on notice: over the last five years, how many companies have received the cash refund component, and, for the last five years, how much has that been in each of those years? I'm talking about aggregates.

Ms Hawkins: I would have to take on notice the breakdown of the cash refund component only. I have data which I could share, if you were interested. It's data on the number of claims and the total offset, but that's a combined figure—

Senator PATRICK: You've got a document there that you could send through to the committee—is that correct?

Ms Hawkins: I have some data from within the ATO. I could certainly have the breakdown of the refundable and non-refundable amounts sent through to you, but I don't have them at my disposal.

Senator PATRICK: Noting that the ATO did not make a submission, that would be good. The additional information I'm seeking for the last five years is on the companies that got a cash refund—obviously not individual company information but the number of companies each financial year and the total cash refund for the year.

Answer:

Most of the years' figures are available from the following Commissioner of Taxation Annual Reports:

[Annual report 2018-19](#) (page 44)

[Annual report 2016-17](#) (page 114)

Annual report 2015-16 (page 73).