

Joint Committee of Public Accounts and Audit

ANSWERS TO QUESTIONS ON NOTICE

Australian Taxation Office

Role of the Auditor-General in scrutinising government advertising

26 October 2009

Topic: Conceptual work undertaken by ATO in relation to ETS tax

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Question: Clarification of response provided to Question 1 to the JCPAA on 9 December 2009

Mr Grant—I would like to come back to Mrs Bishop's question on when CAB gets involved? The initial developmental research is usually undertaken by the department or agency, and that is the stage at which we get involved.

CHAIR—At that initial stage.

Mr Grant—Yes, that is right.

Mrs BRONWYN BISHOP—In that case, perhaps Mr Fitzpatrick or Ms Styman can come back to me as to whether any of that conceptual work has been done by the tax office concerning the ETS tax.

Ms Styman—Yes, I will.

The Tax Office response to this question which was provided to the Committee on 9 December 2009, stated:

No conceptual work has been undertaken by the Tax Office regarding advertising the tax consequences of the Carbon Pollution Reduction Scheme (referred to above as the ETS).

Further question from Mrs Bishop: Does this mean that the ATO took no 'initial developmental research' in relation to advertising the tax consequences of the Carbon Pollution Reduction Scheme?

Answer:

No developmental research has been undertaken by the ATO regarding the tax consequences of permit trading under the Carbon Pollution Reduction Scheme (CPRS).