

Recommendations

Recommendation 1

2.53 That, in relation to possible collusion between the Commonwealth and Western Australian governments regarding potential revenue from the Bell Group insolvency process, the Senate notes the following:

- **that the Western Australian government was clearly operating under an understanding that it had an agreement with the Commonwealth government that the Bell Act would not be challenged, depriving Commonwealth taxpayers of several hundreds of millions of dollars;**
- **that the Attorney-General contemplated that the former Treasurer, Mr Joe Hockey, may have entered into an agreement with the Western Australian government not to challenge the Bell Act;**
- **that the ATO was so concerned that the Attorney-General was contemplating a direction under the Judiciary Act which would prevent it from intervening in the High Court proceeding that it sought advice from the Solicitor-General;**
- **that statements made by former Western Australian Attorney-General, the Hon Michael Mischin, directly contradict Senator Brandis' statements to the Senate about when he became aware of the Bell matter;**
- **that the Attorney-General continues to refuse to provide answers to the committee to resolve outstanding questions about his involvement;**
- **that the government continues to refuse to provide documents requested by the committee; and**
- **that the committee's deliberations were frustrated by the failure of the Attorney-General and the government to provide information in a timely manner and by insufficient claims of public interest immunity.**

Recommendation 2

2.54 That the Senate rejects the assertions of the Attorney-General that claims of legal and professional privilege, in and of themselves, are a valid justification to refuse providing information; and condemns the Attorney-General's wilful defiance of Senate protocol. Such claims should only be accepted where a clear reference to the specific harm can be sustained.

Recommendation 3

2.55 That the Senate affirm the principles of providing timely information where requested by a committee or by an order of the Senate.

Recommendation 4

2.56 That the Senate reminds Senators of the need to always act in the Commonwealth's best interests, particularly where taxpayer's money is at stake, and do so in a transparent manner.

Recommendation 5

2.57 That the Attorney-General, in the context of High Court cases impacting on the Commonwealth, allow for independent statutory authorities such as the Commissioner of Taxation to act without interference.