

Senate Economics Legislation Committee
ANSWERS TO QUESTIONS ON NOTICE
Treasury Portfolio
Additional Estimates
2015 - 2016

Department/Agency: Australian Taxation Office

Question: AET 2185-2192

Topic: Grants

Reference: written - 19 February 2016

Senator: Ludwig, Joe

Question:

Since the change of Prime Minister on 14 September, 2015:

2185. What guidelines are in place to administer grants?

2186. How are grants applied for?

2187. Are there any restrictions on who can apply for a grant? If yes, please detail.

a) Can these restrictions be waved? If yes, please detail the process for waving them and list any grants where the restrictions were waved.

2188. What is the procedure for selecting who will be awarded a grant?

2189. Who is involved in this selection process?

2190. Does the minister or the minister's office play any role in awarding grants? If yes, please detail.

a) Has the minister or the minister's office exercised or attempted to exercise any influence over the awarding of any grants? If yes, please detail.

2191. Provide a list of all grants, including ad hoc, one-off discretionary grants awarded to date. Provide the recipients, amount, intended use of the grants, what locations have benefited from the grants and the electorate and state of those locations.

2192. Update the status of each grant that was approved prior to the specified period, but did not have financial contracts in place at that time. Provide details of the recipients, the amount, the intended use of the grants, what locations have benefited from the grants and the electorate and state of those grants.

Answer:

2185. The ATO has an overarching set of guidelines that applies to all grants funded by the ATO. Guidelines for the ATO's individual grant activities are published on the ATO website.

2186. The ATO does not accept applications for any grant we pay.

2187. All grants are provided on a closed, non-competitive basis. The ATO approaches the grant recipient to offer the grant based on the ATO's objectives set out in the overarching grant guidelines.

The ATO provides funding to the grant recipient who then disperses the money in accordance with the terms and conditions of the grant agreement in line with our objectives.

a) Not applicable.

2188. In selecting who will be awarded a grant the ATO's decision is based on value for money and consideration of the following objectives:
- Potential to increase opportunities for people from disadvantaged backgrounds who show academic and leadership potential to participate fully in the community in terms of employment.
 - Potential to promote the ATO as an employer of choice through awards based on scholastic achievement in areas of study relevant to the ATO
 - Whether the recipient is aligned to the ATO's strategic vision of an open and transparent tax system and provides services to the community that help encourage participation in the tax system, or
 - Potential to promote the ATO through good news stories that filter through communities, including those that are often difficult to reach, with the potential to increase voluntary compliance.
2189. The business line responsible for payment of the grant is responsible for the selection of grant recipients in line with the ATO's overarching grant guidelines.
2190. The minister does not play any role in awarding the ATO's grants.
- a) Not Applicable.
2191. The ATO publishes all discretionary grants and sponsorships on the ATO website, www.ato.gov.au. They can be found by searching for 'Discretionary grants and sponsorships'.
2192. The ATO does not have any grants that fall into this category.