

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Additional Estimates

2016 - 2017

**Division/Agency:** Australian Taxation Office  
**Question No:** 184  
**Topic:** Cap on income tax deductions  
**Reference:** Written  
**Senator:** Whish-Wilson

**Question:**

1. Has the introduction of a cap on deductions for high-income earners been modelled?
2. What was the outcome of this modelling?
3. What thresholds were used in this modeling?

**Answer:**

Refer to response provided in AET 262.