

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates

2016 - 2017

Division/Agency: Australian Taxation Office
Question No: 210
Topic: Tax deductions for advertising
Reference: Written
Senator: Whish-Wilson

Question:

Does the ATO collect data on the amount of deductions made by businesses for advertising expenses?

Answer:

The ATO does not collect data on the amount of deductions made by businesses for advertising expenses. Claims for deductions for advertising expenses are not shown separately on tax returns but included in labels that cover a range of business expenses.