

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates

2016 - 2017

Division/Agency: Tax Analysis Division

Question No: 259

Topic: 2016-17 MYEFO measure – Personal income tax – new treatment of Fringe Benefits for Tax Offset Purposes

Reference: Written

Senator: Ketter, Chris

Question:

1. How many people will be affected by the change in the fringe benefits treatment in 2017-18, 2018-19 and 2019-20, for each of the tax offsets that are modified? Provide the number of people for each year separated for each of the LISTO, SAPTO, NMETO, and the Dependent (Invalid and Carer) Tax offset.
2. How many people are estimated to claim the LISTO, SAPTO, NMETO and the Dependent (Invalid and Carer) Tax offset in 2017-18, 2018-19 and 2019-20?

Answer:

1. The requested breakdown is not available. Whether someone is affected by this measure in the future will depend on their particular circumstances, including the value of the fringe benefits they receive.
2. The requested breakdown is not available. Information on the number of people who have utilised these tax offsets in previous years is published by the Australian Taxation Office, including in their annual *Taxation Statistics*.