

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates 2012

30 May 2012

Question: BET 633-636

Topic: Hospitality and entertainment (ATO)

Hansard Page: Written (13/6/12)

Senator BUSHBY asked:

- 633. What is the Department/Agency's hospitality spend for this financial year to date? Detail date, location, purpose and cost of all events.
- 634. What is the Department/Agency's entertainment spend for this financial year to date? Detail date, location, purpose and cost of all events.
- 635. What entertainment spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events.
- 636. Is the Department/Agency planning on reducing any of its spending on these items? If so, how will reductions be achieved?

Answer:

633. The ATO does not account for hospitality and entertainment expenses separately. Official hospitality covers all hospitality and entertainment expenses incurred by the ATO.

The ATO incurred expenditure of \$80,588 (excluding GST) on official hospitality from 1 July 2011 to 31 May 2012. The table below contains details on the date, location, purpose and cost of all official hospitality expenditure incurred during this period

DATE	LOCATION	PURPOSE	COST
1/07/2011	Sydney	Gifts -presenters at the Legal Services Branch/Tax Counsel Network Conference	
1/07/2011	Sydney	Official dinner - New Zealand Inland Revenue	\$1,120
4/07/2011	ATO Office - Canberra	Catering - Tax Advisory Board Meeting	\$39
4/07/2011	Brisbane	Ugandan Revenue Authority – official lunch for Ugandan delegation	\$152
5/07/2011	Brisbane	Ugandan Revenue Authority - official welcome dinner of Ugandan delegation	\$493
5/07/2011	Seoul	Gifts - Korean Competent Authority Team	\$66
6/07/2011	ATO Office - Melbourne	Catering - National Tax Liaison Group Resource Rent Tax Sub-committee	\$485
7/07/2011	Brisbane	Ugandan Revenue Authority – official lunch for Ugandan delegation	\$180
11/07/2011	Melbourne	Gifts - presenters at Tax Practitioners Board Regulatory Assurance and Legal staff workshop	\$60
21/07/2011	Sydney	Catering - Dispute Resolution Sub-Committee meeting	\$342
26/07/2011	ATO Office - Canberra	Farm Management Project Team – Meeting to discuss new legislations with other Government agencies	\$172
26/07/2011	Sydney	Lunch - Westpac senior legal officer and ATO	\$71
29/07/2011	ATO/AVO - Parramatta	Catering - Indonesian Delegation visit	\$36
10/08/2011	ATO Office - Sydney	Catering - Self Managed Super Fund Working Group	\$700
12/08/2011	ATO Office - Canberra	Catering - Recognition Ceremony - IT Application Services Panel & Clayton Utz	\$240
16/08/2011	ATO Office - Canberra	Catering - Ministerial address to ATO staff	\$275
16/08/2011	ATO Office - Canberra	Catering - PSANG (Public Sector Audit Network Group)	\$371

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17/08/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$80
23/08/2011	Canberra	Formal dinner hosted for international Organisation for Economic Cooperation and Development (OECD) Delegates with the ATO & Treasury representatives	\$773
25/08/2011	Sydney	Gift - Inland Revenue Service - United States of America	\$353
25/08/2011	Canberra	Gift - Staff address presenters	\$115
30/08/2011	Sydney	Gift - New Zealand Inland Revenue Presenter	\$36
5/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$31
7/09/2011	ATO Office - Canberra	Catering for Super Reform Program from the Stronger Super recommendations meeting	\$31
8/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$21
8/09/2011	Brisbane	Dinner - New Zealand Inland Revenue	\$144
13/09/2011	Sydney	Venue hire and catering - Super Consultative Committee Sub-Committee meeting	\$1,978
14/09/2011	Canberra	Gift - guest speaker at the Office of the Chief Knowledge Officer leadership event	\$52
14/09/2011	Sydney	Catering - Self Managed Super Fund Working Group	\$582
20/09/2011	ATO Office - Brisbane	Catering - Debt Community Involvement Workshop	\$26
10/10/2011	Sydney	Gift - AFP Liaison Officer farewell	\$45
11/10/2011	ATO/AVO - Canberra	Catering - MOU with Department of Defence	\$40
11/10/2011	Sydney	Official Dinner - National Tax Agency of Japan	\$1,718
11/10/2011	Brisbane	Catering - presentation of certificates and prizes for the ATO QUT YouTube competition	\$142
12/10/2011	Perth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$1,184
12/10/2011 to 9/12/2011	Various	Gifts - Tax Help volunteers end of season celebration and presentation ceremony	\$28,212
17/10/2011	Sydney	Venue hire and catering - Employer Reform Working Group meeting	\$1,236
17 & 19/10/2011	Sydney	Catering - Legal Panel meeting	\$103
18/10/2011	Sydney	Venue hire and catering - ATO Funds Reform Reference Group	\$927
19/10/2011	Parramatta	Gift to the Parramatta Community - plaque placed in park opposite Parramatta Tax Office as part of ATO Centenary celebrations	\$264
20/10/2011	Sydney	Venue hire and catering - ATO Consultative meeting with external stakeholders	\$1,077
21/10/2011	Melbourne	Catering - National Tax Liaison Group meeting	\$298
25/10/2011	ATO Office - Canberra	*Catering - Australian Business Register Advisory Board meeting	\$45
Oct 2011 - Dec 2011	Various	*Gifts - Tax Help volunteers end of season celebrations and presentation ceremonies	\$2,708
2-3/11/2011	Sydney	Gift - external presenters at Superannuation Leadership Conference	\$68
3/11/2011	Buddina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$131
3/11/2011	Upper Mt Gravatt	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$345
4/11/2011	Shepparton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$158
4/11/2011	Canberra	Catering - Public Sector Audit Network Group	\$286
7/11/2011	Cairns	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$73
7/11/2011	Kadina	Catering - Tax Help volunteers end of season celebration and presentation	\$104

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DATE	LOCATION	PURPOSE	COST
		ceremony	
7/11/2011	Melbourne	Venue hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$1,222
8/11/2011	Devonport	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$63
8/11/2011	Geelong	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$135
8/11/2011	Geraldton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$27
8/11/2011	Gold Coast	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$195
8/11/2011	Innisfail	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
8/11/2011	Kalgoorlie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$23
8/11/2011	Taree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51
8/11/2011	Toowoomba	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$111
9/11/2011	ATO Office - Chermside	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$164
9/11/2011	Bega	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
9/11/2011	Launceston	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$88
9/11/2011	Leongatha	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$43
9/11/2011	Mornington	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$205
10/11/2011	Adelaide	Venue Hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$713
10/11/2011	ATO Office -Albury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$178
10/11/2011	Long Gully	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
10/11/2011	Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$103
11/11/2011	ATO Office - Melbourne	Catering -ACNC Implementation Project meeting with UK & Canadian Charity Commission.	\$464
11/11/2011	ATO - Townsville	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$109
11/11/2011	ATO Office - Wollongong	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$146
14/11/2011	Whyalla	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
14/11/2011	Yamba	*Catering - Tax Help Volunteer Program end of season celebration and presentation ceremony	\$33
14/11/2011 & 23/11/2011	Bourke & Dubbo	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$42
15/11/2011	ATO Office - Hobart	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$136
15/11/2011	Bunbury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
15/11/2011	Gladstone	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51

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15/11/2011	Grafton	Venue hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$35
15/11/2011	Gympie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$78
15/11/2011	Ingham	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$9
15/11/2011	Moree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
15/11/2011 & 16/11/2011	Junee, Temora, Culcairn & Wagga Wagga	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$108
16/11/2011	Coffs Harbour	Venue Hire - Tax Help volunteers end of season celebration and presentation ceremony	\$65
16/11/2011	Albany	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$53
16/11/2011	Armidale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$32
16/11/2011	ATO Office - Parramatta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$339
16/11/2011	ATO Office - Rockhampton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$133
16/11/2011	Coffs Harbour	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$145
17/11/2011	Burton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
17/11/2011	Esperance	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$41
17/11/2011	Morwell	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
17/11/2011	Port Macquarie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
17/11/2011	Tamworth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$94
18/11/2011	Wangaratta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$72
18 & 24/11/2011	Sydney	Catering - Legal Panel meeting	\$247
20-24/11/2011	Kota Kinabalu, Malaysia	Gifts - host country and all delegates attending the Study Group on Asian Tax Administration and Research (SGATAR) meeting.	\$580
21/11/2011	Ballarat	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$109
21/11/2011	Melbourne	Venue hire and catering - Self Managed Super Fund Working Group	\$1,414
21/11/2011	Sydney	Resolution Sub-committee meeting	\$125
22/11/2011	ATO Office - Newcastle	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$291
22/11/2011	Bundaberg	Venue hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$103
22/11/2011	Sale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$57
23/11/2011	ATO Office - Canberra	Catering - Human Systems Workshop hosted by ATO.	\$56
23/11/2011	ATO Office - Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$453
23/11/2011	Maryborough	Venue hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$139
23/11/2011	Niagara Park	Venue hire and catering -Tax Help volunteers end of season celebration and presentation ceremony	\$259
23/11/2011	Orbost	Catering - Tax Help volunteers end of season celebration and presentation	\$73

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		ceremony	
24/11/2011	Singleton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$82
24/11/2011	Swan Hill	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$45
24/11/2011	Melbourne	Venue hire -ATO Employer Reform Working Group meeting	\$2,362
25/11/2011	ATO Office - Canberra	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$270
25/11/2011	Renmark	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
29/11/2011	ATO Office - Canberra	ATO and Department of Innovation, Industry, Science and Research (DIISR) Delegated Authentication co-design workshop	\$185
30/11/2011	ATO Office - Newcastle	Catering - Meeting with Australian Bureau of Statistics regarding the Frames Sub-Committee	\$26
1/12/2011	ATO Office - Adelaide	Catering - Centrelink/ATO Tax Practitioner And Lodgment Strategy discussions	\$45
1/12/2011	Bowral	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$48
1/12/2011	Brisbane	Official Dinner - Korean National Tax Service	\$769
1/12/2011	Brisbane	Dinner - ATO and Korean National Tax Service	\$77
1/12/2011	Sydney	Catering - Chief Audit Executive Roundtable - Treasury Portfolio	\$119
4/12/2011 - 10/12/2011	USA	*Gift - presented to the Inland Revenue Service	\$15
6/12/2011	ATO Office - Sydney	Catering - Super Consultative Committee - approved Auditors Working Group meeting	\$55
7/12/2011	Washington, USA	Official Dinner – Inland Revenue Service	\$822
8/12/2011	ATO Office - Canberra	Catering - Super Consultative Committee & National Tax Liaison Group Sub Committee meeting	\$446
9/12/2011	Ballina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$98
13/02/2012	Melbourne	Catering - National Tax Liaison Group meeting	\$440
17/02/2012	Sydney	Venue hire and catering - ATO Funds Reform Reference Group meeting	\$1,155
21/02/2012	Sydney	Catering -National Tax Liaison Group meeting	\$148
21/02/2012	Melbourne	Venue hire and catering - ATO Funds Reform Reference Group meeting	\$1,255
21/02/2012	Melbourne	Venue hire and catering - ATO Employer Reforms Reference Group meeting	\$1,634
24/02/2012	Sydney	Catering - Board of Taxation meeting	\$107
29/02/2012	ATO Office - Canberra	Catering - Cross Agency SES Network Unit meeting with various APS Agencies	\$82
2/03/2012	Hurstville	Catering - PAYG Workshop to external participants	\$55
6/03/2012	ATO Office - Canberra	Catering - ABR Information Session to Government Agencies	\$265
6/03/2012	ATO Office - Brisbane	Catering - Super Consultative Committee meeting	\$689
8/03/2012	Sydney	Official Lunch - National Tax Agency of Japan	\$409
14 & 20/03/2012	Sydney	Venue hire and catering - Self Managed Super Fund Reform Working Group meeting	\$2,514
27/03/2012 to 29/03/2012	Perth	Thank you gift for guest speaker at the AVO Senior Leadership Group meeting	\$36
29/03/2012	Melbourne	Official Dinner - Meeting of IT representatives from international revenue agencies hosted by the ATO	\$1,273
3/04/2012 & 4/04/2012	Canberra	Official Dinner - Her Majesty's Revenue Commission (HMRC) and New Zealand Internal Revenue Department (NZIRD) delegations	\$1,369
12/04/2012	ATO Office - Moonee Ponds	Catering - Prime Minister's Award Thank You Event	\$334
17/04/2012	ATO Office - Adelaide	Catering - Quality & Innovation Community of Practice meeting	\$63

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DATE	LOCATION	PURPOSE	COST
18/04/2012	ATO Office - Moonee Ponds	Catering - Regional Tax Practitioners Working Group meeting	\$350
2/05/2012	ATO Office - Canberra	Catering - Australian Business Register Advisory Board meeting	\$36
15/05/2012	Sydney	Gifts - international delegates at the International Revenue Conference	\$808
17/05/2012	Sydney	Official Dinner - International Revenue Conference	\$3,447
		TOTAL	\$80,588

* Items not included in response to AET 1082-1085 in February 2012 as items not captured in the ATO financial reporting system at the time of response.

Tax Help Program

The Tax Help Program is a network of community based volunteers and community centres who provide free assistance to low income taxpayers in meeting their lodgment obligations (volunteers and participating community based centres are not paid for their time). The program operates from the beginning of July to the end of October each year. With the Tax Time 2011 season being the 23rd year of operation of the Tax Help Program.

The major expenditure of this program relates to the procurement of gifts to thank these volunteers for investing their personal time to assist taxpayers. Expenditure was also incurred for catering and venue hire to host thank you celebrations where the gifts were personally presented to the volunteers. This is a longstanding annual event. .

634. The ATO does not account for hospitality and entertainment expenses separately. All entertainment expenditure is scheduled within the official hospitality category. Please see the ATO's response to BET 633 for details of official hospitality expenditure incurred during 2011-12 to 31 May 2012
635. The ATO's internal budget does not provide information at the requested level of detail, but the ATO does capture actual costs for hospitality within the official hospitality category. Please see the ATO's response to BET 633 for details of official hospitality expenditure incurred during 2011-12 to 31 May 2012.
636. ATO hospitality and entertainment is mostly expended on catering for:
- the community, business leaders and tax industry representatives who donate their time to participate in consultative forums
 - volunteers who donate their time and skills to assist the community through the Tax Help program
 - visiting international tax officials as part of the ATO's commitment to international collaboration and continuing best practice tax administration.

In making savings to manage our tight budget situation, the ATO prioritises taxpayer services, and business and community consultation. The ATO therefore does not expect to reduce the level of community, business and industry consultation. The ATO reduces the costs of international visits as much as possible by running multilateral events that many countries from our region can attend. The requests for visits to the ATO are considerable higher than the numbers we agree to each year. Further savings, if any, will be marginal. Given this, reducing the hospitality and entertainment expenditure is not being considered in the ATO's overall reduction of expenditure and 2012-13 expenditure is expected to remain at the same level as 2011-12.