

Senate Economics Legislation Committee
ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

2014 - 2015

Department/Agency: ATO

Question: BET 180-184

Topic: Taxation statistics

Reference: Written – 12 June 2015

Senator: McGrath, James

Question:

180. For 2014-15, how much is expected to be raised by:

- a) personal income tax?
- b) company income tax?
- c) goods and services tax (GST)?

181. For 2014-15, what proportion of expected total tax collected by the ATO does each of the following represent:

- a) personal income tax?
- b) company income tax?
- c) GST?

182. For 2014-15, what is the expected cost of administering each of the following (including costs reimbursed by the States and Territories):

- a) personal income tax?
- b) company income tax?
- c) GST?

183. What is the estimated annual cost of compliance for taxpayers in relation to GST?

184. What is the estimated annual cost of compliance for taxpayers as a result of exemptions from the GST base? For example, GST-free and input taxed supplies?

Answer:

180. a) \$176,600 million
b) \$68,000 million
c) \$54,285 million

181. a) 52.4 per cent
b) 20.2 per cent
c) 16.1 per cent

Sources:

1. *Budget Paper No. 1: Budget Strategy and Outlook 2015-16 – Statement 4, Table 5*
2. *Portfolio Budget Statements 2015-16 Budget Related Paper No. 1.16 Treasury Portfolio – Australian Taxation Office Budget Statements Table 3.2.9.*

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182. As at 31 May 2015, the 2014-15 full year forecast of expected administration costs are as follows:

a) Income (personal and company)* tax: \$2,144 million (derived from revenue product costing data)

b) GST: \$681.5 million (derived from revenue product costing data)

* The ATO does not measure the cost to administer revenue at the personal income tax and company tax level.

The ATO does not directly receive a reimbursement from the States and Territories for administering GST on their behalf, rather it is managed at a Commonwealth level. The ATO is appropriated accordingly and administration costs are acquitted against this to ensure transparency. The amount quoted for GST is the full cost of administering GST in the ATO.

183. \$7.6 billion per annum (source: *Stocktake of Regulation – Final Report March 2015*).

184. There is no separate estimate for the cost of compliance resulting from exemptions from the GST base.