

# Senate Standing Committee on Economics

## ANSWERS TO QUESTIONS ON NOTICE

### Treasury Portfolio

#### Supplementary Budget Estimates

20-21 November 2013

**Question:** SBE 520-524

**Topic:** Hospitality and entertainment (ATO)

**Written:** 29 November 2013

**Senator LUDWIG asked:**

520. What is the Department/Agency's hospitality spend for all the events provided under 'Meeting Costs' including any catering and drinks costs.
521. What is the Department/Agency's entertainment spend from 7 September 2013 to date? Detail date, location, purpose and cost of all events including any catering and drinks costs.
522. What hospitality spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events including any catering and drinks costs.
523. What entertainment spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events including any catering and drinks costs.
524. Is the Department/Agency planning on reducing any of its spending on these items? If so, how will reductions be achieved and what are they?

**Answer:**

520. From 7 September to 30 November 2013, the ATO's expenditure on events provided under 'Meeting Costs' was \$8,819 (excluding GST). 'Meeting costs' of this nature capture business meetings held on-site for the purpose of facilitating and/or furthering ATO business with external guests where only light food and beverages are provided.
521. The ATO does not account for hospitality and entertainment expenses separately. Official hospitality covers all hospitality and entertainment expenses incurred by the ATO.

From 7 September to 30 November 2013, ATO expenditure on official hospitality was \$4,301 excluding GST. The table below contains details of the date, location, purpose and cost.

Date	Location	Purpose	Cost (\$)
9/09/2013	Brisbane	Gifts - presented to external presenters at the Information Gathering Conference	79
10-13/03/2013	Shanghai	Gifts - presented at the at Joint International Tax Information Centre Conference	273
18-20/09/2013	Sydney	Gifts - presented at Joint International Risk workshop with the National Tax Agency of Japan	64
7/10/2013	Melbourne	Official Dinner - New Zealand Inland Revenue Department	958
14-18/10/2013	South Korea	Gifts - presented at the Study Group on Asian Tax Administration and Research Conference (SGATAR)	556
4/11/2013	Canberra	Official Dinner - New Zealand Research Delegation	658
6/11/2013	Brisbane	Official Dinner - Japanese Tax Authority Delegation	609
12/11/2013	Canberra	Gift - presented to speaker at the Superannuation Leadership Conference	77
27/11/2013	Paris, France	Official Dinner - hosted by the ATO for E7 country officials attending the OECD ECommerce workshop	1,027
<b>TOTAL</b>			<b>4,301</b>

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522. The ATO's internal budget does not provide information at the requested level of detail.
- ATO hospitality and entertainment includes gifts for external speakers and catering for visiting international tax officials as part of the ATO's commitment to international collaboration and continuing best practice in tax administration.
523. Refer to SBE 522 above.
524. The ATO keeps the costs for international visits to a minimum by running multilateral events that many countries from the region can attend. The number of requests for visits to the ATO are considerably higher than those that the ATO agrees to each year.