

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20-21 November 2013

Question: SBT 154-161

Topic: Reviews

Written: 25 November 2013

Senator LUDWIG asked:

154. Since 7 September 2013, how many new Reviews have been commenced? Please list them including:
- a. the date they were ordered
 - b. the date they commenced
 - c. the minister responsible
 - d. the department responsible
 - e. the nature of the review
 - f. their terms of reference
 - g. the scope of the review
 - h. Whom is conducting the review
 - i. the number of officers, and their classification level, involved in conducting the review
 - j. the expected report date
 - k. If the report will be tabled in parliament or made public
155. For any review commenced or ordered since 7 September 2013, have any external people, companies or contractors being engaged to assist or conduct the review?
- a. If so, please list them, including their name and/or trading name/s and any known alias or other trading names
 - b. If so, please list their managing director and the board of directors or equivalent
 - c. If yes, for each what are the costs associated with their involvement, broken down to each cost item
 - d. If yes, for each, what is the nature of their involvement
 - e. If yes, for each, are they on the lobbyist register, provide details.
 - f. If yes, for each, what contact has the Minister or their office had with them
 - g. If yes, for each, who selected them
 - h. If yes, for each, did the minister or their office have any involvement in selecting them,
 - i. If yes, please detail what involvement it was
 - ii. If yes, did they see or provided input to a short list
 - iii. If yes, on what dates did this involvement occur
 - iv. If yes, did this involve any verbal discussions with the department
 - v. If yes, on what dates did this involvement occur
156. Since 7 September 2013, what reviews are on-going? Please list them.
157. Since 7 September 2013, have any reviews been stopped, paused or ceased? Please list them.
158. Since Budget estimates, what reviews have concluded? Please list them.

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159. Since 7 September 2013, how many reviews have been provided to Government? Please list them and the date they were provided.
160. When will the Government be responding to the respective reviews that have been completed?
161. What reviews are planned?
- a. When will each planned review be commenced?
 - b. When will each of these reviews be concluded?
 - c. When will government respond to each review?
 - d. Will the government release each review?
 - i. If so, when?
 - ii. If not, why not?

Answer:

154. One. The Review into the Australian Taxation Office's (ATO) Administration of Valuation Matters.
- a. Announced as part of the Inspector-General of Taxation's work program on 10 October 2012.
 - b. 19 November 2013
 - c. Assistant Treasurer
 - d. Inspector-General of Taxation (IGT).
 - e. A review of stakeholder concerns raised with the IGT regarding the ATO's administration of valuation matters.
 - f. The terms of reference and submission guidelines are outlined at: http://www.igt.gov.au/content/work_program/downloads/TOR-IGT-Valuation-Review.pdf
 - g. Within the scope of the terms of reference referred to in SBT 154(f) above focussing on concerns raised in submissions. The date for lodgement of submissions has not yet closed.
 - h. The IGT.
 - i. An Executive Level 1 officer, a Senior Executive Service Band 1 officer, and ultimately the Deputy IGT and the IGT.
 - j. Reviews generally take between six to twelve months from commencement depending on the level and number of issues to be explored.
 - k. Public release or tabling of completed reports by the Minister is required within 25 Parliamentary sitting days after receipt by the Minister.
155. Nil
- a. Not applicable
 - b. Not applicable
 - c. Not applicable
 - d. Not applicable
 - e. Not applicable
 - f. Not applicable
 - g. Not applicable
 - h. Not applicable
 - i. Not applicable

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- ii. Not applicable
 - iii. Not applicable
 - iv. Not applicable
 - v. Not applicable
156. Ongoing IGT reviews:
- Review into the ATO's administration of penalties;
 - Review into the ATO's compliance approach to individual ;
 - Follow-up review into the ATO's implementation of agreed IGT report recommendations (arising from IGT reports released between August 2009 and November 2010; and
 - as noted at SBT 154, the Review into the ATO's Administration of Valuation Matters.
157. Nil.
158. Concluded IGT reviews:
- Review into the ATO's compliance approach to individual taxpayers – income tax refund integrity program - transmitted to the Minister on 18 September 2013;
 - Review into the ATO's compliance approach to individual taxpayers – use of data matching - transmitted to the Minister on 10 October 2013;
 - Review into aspects of the ATO's use of compliance risk assessment tools - transmitted to the Minister on 21 October 2013; and
 - Review into the ATO's management of transfer pricing matters – transmitted to the Minister on 16 December 2013.
159. Refer to response in SBT 158 above.
160. Review reports must be publicly released or tabled by the Minister within 25 Parliamentary sitting days after receipt by the Minister.
161. In 2014, the IGT expects to complete the four reviews referred to in SBT 156 as well as developing a new work program of reviews to be announced in March/April.
- a. The completion of the four ongoing reviews referred to in SBT 156 will be synchronised with commencement of reviews listed on the new work program.
 - b. Conclusion of ongoing reviews in 2014 is expected as follows:
 - Review into the ATO's administration of penalties – February 2014;
 - Review into the ATO's compliance approach to individual – March 2014; and
 - Follow-up review into the ATO's implementation of agreed IGT report recommendations (arising from IGT reports released between August 2009 and November 2010) – March/April 2014.

As stated earlier in relation to the review just commenced, the general guideline for the time needed to complete reviews is six to twelve months.

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c. The Government may respond to reviews, where necessary, at the time of the public release of the report.

d. Refer to response in SBT 160 above.

i. Refer to response in SBT 160 above.

ii. Refer to response in SBT 160 above.