

Committee Secretary
Senate Standing Committee on Economics
PO Box 6100
Parliament House
CANBERRA ACT 2600

Dear Committee Secretary,

This letter is to provide corrections to information provided at the ATO's appearance before the Economics Legislation Committee on 19 October 2016. Refer to information provided on pages 61, 68 of the Hansard.

1. In response to Senator Watt asking that a question be taken on notice and that we also look at whether we had received any correspondence or written requests from any minister about obtaining advice on the matter, I (Andrew Mills) advised that "...I do not recall receiving any written correspondence in relation to it." I would like to note a correction for the record. Written representation was provided to the ATO. Further detail on the correspondence will be provided in the response to the question on notice.
2. In response to Senator Watt asking whether representations received from the Western Australian Government were written or verbal, I (Andrew Mills) advised that "...I believe they were verbal, but I did not see them." I would like to note a correction for the record. Written representation was received by the ATO.
3. In response to Senator Watt asking if any concern was expressed by a Minister or their office about potentially challenging Western Australian legislation, I (Andrew Mills) advised that "...I am not sure that once the decision was made to challenge, we actually had any contact from a Minister." I would like to note a correction for the record. After lodging the application to the High Court to intervene, the ATO provided updates to staff from the Minister's office.
4. In response to Senator Whish-Wilson asking a question on the current value of the Petroleum Resource Rent Tax credits, I (Jeremy Hirschhorn) advised that "We do produce this number in the annual report..." and "The \$187 billion was the number reported in last year's annual report". I would like to note a correction for the record. The ATO produces this number as part of the ATO Taxation Statistics (usually released in March or April each year), not

the annual report (usually released in October each year). The carry forward expenditure for the 2014-15 financial year was \$187 billion. This figure is included in Taxation Statistics 2013-14, which was released in March 2016.

Taxation statistics 2014-15, including PRRT data for the 2015-16 financial year, is expected to be released in February 2017.

Yours sincerely

Andrew Mills
Second Commissioner of Taxation
25 November 2016

Jeremy Hirschhorn
Deputy Commissioner
Public Groups
25 November 2016