### SENATE STANDING COMMITTEE ON LEGAL AND CONSTITUTIONAL AFFAIRS ATTORNEY-GENERAL'S PORTFOLIO

## Group: 2

# Program 2.1

### Question No. SBE14/006

#### Senator Collins asked the following question at the hearing on 20 November 2014:

Senator JACINTA COLLINS: I am not sure whether we actually got quite to the bottom of one part of the question, which is: in understanding the cost, what aspect of that cost was for any tax concessions in relation to the original investment. Did we capture getting an answer on notice to that element of the overall costs in that situation?

Senator Brandis: Well, you did not, but we can take that on notice.

Senator JACINTA COLLINS: I think that was essentially what Senator Macdonald was asking.

Senator Brandis: Gifts to the National Gallery of Australia are tax deductible in certain circumstances for some purposes.

Ms Basser: Yes, for some of them, that is right. We will take that on notice.

Senator JACINTA COLLINS: I think that was the element that Senator Macdonald was after.

Senator Brandis: Whether particular philanthropic gifts assisted in the acquisition of this object [Shiva Nataraja] were tax deductible, or how it worked, or whether, indeed we are at liberty to disclose the donors, is something that we would need to think about.

#### The answer to the honourable senator's question is as follows:

The Shiva Nataraja was purchased by the National Gallery of Australia in February 2008, with assistance from the National Gallery of Australia Foundation Board.

Information about specific donations claimed as tax deductions constitutes protected information under the *Taxation Administration Act 1953*, and therefore cannot be disclosed.