

## Senate Standing Committee on Economics

### ANSWERS TO QUESTIONS ON NOTICE

#### Treasury Portfolio

#### Additional Estimates

16 February 2012

**Question No:** AET 1082 - 1085

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

**Hansard Page:** Written

#### Senator Bushby asked:

1082. What is the Department/Agency's hospitality spend for this financial year to date? Detail date, location, purpose and cost of all events.
1083. What is the Department's entertainment spend for this financial year to date? Detail date, location, purpose and cost of all events.
1084. What hospitality spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events.
1085. What entertainment spend is the Department/Agency's planning on spending? Detail date, location, purpose and cost of all events.

#### Answer:

1082. The ATO does not account for hospitality and entertainment expenses separately. Official hospitality covers all hospitality and entertainment expenses incurred by the ATO.

The ATO has incurred expenditure of \$61,318 (excluding GST) on official hospitality this financial year to 31 January 2012.

The table below contains details on the date, location, purpose and cost of all official hospitality expenditure incurred this financial year to date for the ATO.

DATE	LOCATION	PURPOSE	COST
1/07/2011	Sydney	Official dinner - New Zealand Inland Revenue	\$1,120
1/07/2011	Sydney	Gifts for presenters at the Legal Services Branch/Tax Council Network conference	\$213
4/07/2011	ATO Office - Canberra	Catering for the Tax Advisory Board meeting	\$39
4/07/2011	Brisbane	Ugandan Revenue Authority - official lunch for Ugandan delegation	\$152
5/07/2011	Brisbane	Ugandan Revenue Authority - official welcome dinner of Ugandan delegation	\$493
5/07/2011	Seoul	Gifts - Korean Competent Authority team	\$66

DATE	LOCATION	PURPOSE	COST
6/07/2011	ATO Office - Melbourne	National Tax Liaison Group Resource Rent Tax sub-committee - catering.	\$485
7/07/2011	Brisbane	Ugandan Revenue Authority - lunch for Ugandan delegation	\$180
11/07/2011	Melbourne	Gifts to for presenters at Tax Practitioners Board Regulatory Assurance and Legal staff workshop	\$60
21/07/2011	Sydney	Catering - Dispute Resolution Sub-Committee meeting	\$342
26/07/2011	ATO Office - Canberra	Farm Management Project Team - meeting to discuss new legislations with other Government agencies	\$172
26/07/2011	Sydney	Lunch - Westpac senior legal officer and ATO	\$71
29/07/2011	ATO/AVO - Parramatta	Catering- Indonesian Delegation visit	\$36
10/08/2011	ATO Office - Sydney	Catering- Self Managed Super Fund Working Group	\$700
12/08/2011	ATO Office - Canberra	Catering for recognition ceremony - IT Application Services Panel & Clayton Utz	\$240
16/08/2011	ATO Office - Canberra	Catering for Ministerial address to ATO staff	\$275
16/08/2011	ATO Office - Canberra	Catering - PSANG (Public Sector Audit Network Group)	\$371
17/08/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$80
23/08/2011	Canberra	Formal dinner hosted for international OECD delegates with the ATO & Treasury representatives	\$773
25/08/2011	Sydney	Gift to Inland Revenue Service - United Stated of America	\$353
25/08/2011	Canberra	Gift - staff address presenters	\$115
30/08/2011	Sydney	Gift - New Zealand Inland Revenue presenter	\$36
5/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$31
7/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$31
8/09/2011	ATO Office - Canberra	Catering - Super Reform Program from the Stronger Super recommendations meeting	\$21
8/09/2011	Brisbane	Dinner - New Zealand Inland Revenue	\$144
13/09/2011	Sydney	Venue hire and catering for Super Consultative Committee sub-committee meeting	\$1,978
14/09/2011	Canberra	Gift for the guest speaker at the Office of the Chief Knowledge Officer leadership event	\$52
14/09/2011	Sydney	Catering for SMSF working group	\$582
20/09/2011	ATO Office - Brisbane	Catering - Debt Community Involvement workshop	\$26
10/10/2011	Sydney	Gift for AFP Liaison Officer farewell	\$45
11/10/2011	ATO/AVO - Canberra	Catering - MOU with Department of Defence	\$40
11/10/2011	Sydney	Official dinner - National Tax Agency of Japan	\$1,718
11/10/2011	Brisbane	Catering for presentation of certificates and prizes for the ATO QUT YouTube competition	\$142
12/10/2011	Perth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$1,184

<b>DATE</b>	<b>LOCATION</b>	<b>PURPOSE</b>	<b>COST</b>
12/10/2011 to 9/12/2011	Various	Gifts for Tax Help volunteers end of season celebration and presentation ceremony	\$28,212
17/10/2011	Sydney	Venue hire and catering for Employer Reform Working Group meeting	\$1,236
17 & 19/10/2011	Sydney	Catering - Legal Panel meeting	\$103
18/10/2011	Sydney	Venue hire and catering for ATO Funds Reform Reference Group	\$927
19/10/2011	Parramatta	Gift to the Parramatta Community - plaque placed in park opposite Parramatta Tax Office as part of ATO Centenary celebrations	\$264
20/10/2011	Sydney	Venue hire and catering for ATO Consultative meeting with external stakeholders	\$1,077
21/10/2011	Melbourne	Catering - National Tax Liaison Group meeting	\$298
2-3/11/2011	Sydney	Gift for external presenters at Superannuation Leadership Conference	\$68
3/11/2011	Buddina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$131
3/11/2011	Upper Mt Gravatt	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$345
4/11/2011	Shepparton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$158
4/11/2011	Canberra	Catering - Public Sector Audit Network Group	\$286
7/11/2011	Cairns	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$73
7/11/2011	Kadina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$104
7/11/2011	Melbourne	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$1,222
8/11/2011	Devonport	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$63
8/11/2011	Geelong	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$135
8/11/2011	Geraldton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$27
8/11/2011	Gold Coast	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$195
8/11/2011	Innisfail	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
8/11/2011	Kalgoorlie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$23
8/11/2011	Taree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51
8/11/2011	Toowoomba	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$111
9/11/2011	ATO Office - Cherside	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$164
9/11/2011	Bega	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
9/11/2011	Launceston	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$88
9/11/2011	Leongatha	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$43
9/11/2011	Mornington	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$205

<b>DATE</b>	<b>LOCATION</b>	<b>PURPOSE</b>	<b>COST</b>
10/11/2011	Adelaide	Venue Hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$713
10/11/2011	ATO Office -Albury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$178
10/11/2011	Long Gully	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
10/11/2011	Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$103
11/11/2011	ATO Office - Melbourne	Catering - Australian Charities and Not-for-profit Commission (ACNC) Implementation Project meeting with UK & Canadian Charity Commission	\$464
11/11/2011	ATO - Townsville	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$109
11/11/2011	ATO Office - Wollongong	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$146
14/11/2011	Whyalla	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
14/11/2011 & 23/11/2011	Bourke & Dubbo	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$42
15/11/2011	ATO Office - Hobart	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$136
15/11/2011	Bunbury	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$120
15/11/2011	Gladstone	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$51
15/11/2011	Grafton	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$35
15/11/2011	Gympie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$78
15/11/2011	Ingham	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$9
15/11/2011	Moree	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
15/11/2011 & 16/11/2011	Juneo, Temora, Culcairn & Wagga Wagga	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$108
16/11/2011	Coffs Harbour	Venue Hire for Tax Help volunteers end of season celebration and presentation ceremony	\$65
16/11/2011	Albany	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$53
16/11/2011	Armidale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$32
16/11/2011	ATO Office - Parramatta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$339
16/11/2011	ATO Office - Rockhampton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$133
16/11/2011	Coffs Harbour	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$145
17/11/2011	Burton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$12
17/11/2011	Esperance	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$41
17/11/2011	Morwell	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$77
17/11/2011	Port Macquarie	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$100
17/11/2011	Tamworth	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$94

DATE	LOCATION	PURPOSE	COST
18/11/2011	Wangaratta	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$72
18 & 24/11/2011	Sydney	Catering - Legal Panel meeting	\$247
20-24/11/2011	Kota Kinabalu, Malaysia	Gifts for host country and all delegates attending the Study Group on Asian Tax Administration and Research (SGATAR) meeting.	\$580
21/11/2011	Ballarat	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$109
21/11/2011	Melbourne	Venue hire and catering for SMSF Working Group	\$1,414
21/11/2011	Sydney	Resolution Sub-committee meeting	\$125
22/11/2011	ATO Office - Newcastle	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$291
22/11/2011	Bundaberg	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$103
22/11/2011	Sale	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$57
23/11/2011	ATO Office - Canberra	Catering - Human Systems Workshop hosted by ATO	\$56
23/11/2011	ATO Office - Sydney	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$453
23/11/2011	Maryborough	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$139
23/11/2011	Niagra Park	Venue hire and catering - Tax Help volunteers end of season celebration and presentation ceremony	\$259
23/11/2011	Orbost	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$73
24/11/2011	Singleton	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$82
24/11/2011	Swan Hill	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$45
24/11/2011	Melbourne	Venue hire for ATO Employer Reform Working Group meeting	\$2,362
25/11/2011	ATO Office - Canberra	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$270
25/11/2011	Renmark	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$112
29/11/2011	ATO Office - Canberra	ATO / DIISR Delegated Authentication co-design workshop	\$185
30/11/2011	ATO Office - Newcastle	Catering - Meeting with Australian Bureau of Statistics regarding the Frames Sub-Committee	\$26
1/12/2011	ATO Office - Adelaide	Catering - Centrelink/ATO TPALS discussions	\$45
1/12/2011	Bowral	Catering - Tax Help end of season celebration and presentation ceremony	\$48
1/12/2011	Brisbane	Official dinner - Korean National Tax Service	\$769
1/12/2011	Brisbane	Dinner - ATO and Korean National Tax Service	\$77
1/12/2011	Sydney	Catering - Chief Audit Executive Roundtable - Treasury Portfolio	\$119
6/12/2011	ATO Office - Sydney	Catering for Super Consultative Committee - approved Auditors Working Group meeting	\$55
7/12/2011	Washington, USA	Official Dinner - IRS	\$822
8/12/2011	ATO Office - Canberra	Catering for Super Consultative Committee & National Tax Liaison Group Sub Committee meeting	\$446

DATE	LOCATION	PURPOSE	COST
9/12/2011	Ballina	Catering - Tax Help volunteers end of season celebration and presentation ceremony	\$98
<b>TOTAL</b>			<b>\$61,318</b>

The Tax Help Program is a network of community based volunteers and community centres who provide free assistance to low income taxpayers in meeting their lodgment obligations. The program operates from the beginning of July to the end of October each year. Volunteers and participating community based centres are not paid for their time. The Tax Time 2011 season was the 23rd year of operation of the Tax Help Program.

The major expenditure relates to the procurement of gifts to thank these volunteers for investing their personal time to assist taxpayers. Expenditure was also incurred in the procurement of catering and/or venue hire to host an end of year thank you celebration where the gifts were personally presented. The ATO has a history of hosting an annual end of year celebration and presenting gifts to volunteers involved in the Tax Help Program.

1083. The ATO does not account for hospitality and entertainment expenses separately. The ATO's financial management system includes all entertainment expenditure within the official hospitality category. Please see the ATO's response to AET 1082 for details of official hospitality expenditure incurred this financial year to 31 January 2012.
1084. The ATO's internal budget does not provide information at the requested level of detail, but the ATO does capture actual costs for hospitality within the official hospitality category. Please see the ATO's response to AET 1082 for details of official hospitality expenditure incurred this financial year to 31 January 2012.
1085. The ATO's internal budget does not provide information at the requested level of detail, but the ATO does capture actual costs for entertainment within the official hospitality category. Please see the ATO's response to AET 1082 for details of official hospitality expenditure incurred this financial year to 31 January 2012.