

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20 October 2011

Question No: SBT 12

Topic: ECT – applications for discretion

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Senator CORMANN: Of the applications made for the commissioner's discretion in 2010-11, maybe on notice, can you tell us how many were successful versus how many were unsuccessful?

Answer:

During 2010-11, 2,367 applications for the Commissioner's discretion were finalised. Of these, 320 were allowed, 1,374 were disallowed, and 673 were finalised in other ways. This can include cases that are:

- withdrawn - applications that have been withdrawn by the taxpayer
- subject to re-reporting which reduces the taxpayer's liability (potentially even to nil) - new information can be reported to the ATO by funds or directly by the taxpayer which can change the excess contributions tax liability, such that a discretion request is no longer required, or
- invalid - applications where not all of the information required has been provided, the application has been made out of time, or where discretion is not the appropriate review mechanism.