

**Senate Finance and Public Administration Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**BUDGET ESTIMATES 2013-2014**

Prime Minister and Cabinet Portfolio

**Department/Agency:** Australian National Audit Office

**Outcome/Program:** Performance Audit Services

**Topic:** Audit of Treasury's Tax Expenditures / Treasury Tax Reporting Procedures

**Senator:** Ryan

**Question reference number:** 53

**Type of question:** Hansard – Page 26, Tuesday, 28 May 2013

**Date set by the committee for the return of answer:** 12 July 2013

**Number of pages:** 1

**Question:**

1. Has Treasury implemented [the revenue gain methodology] particularly with respect to larger elements of the Tax Expenditure Statement.

**Answer:**

Q1. The Treasury has included revenue gain estimates in its Tax Expenditures Statement (TES) from 2008 onwards (meeting Recommendation No.5 of the 2008 ANAO audit). However, the Treasury is some way from meeting JCPAA Recommendation No.7 that it publishes information on the 20 largest tax expenditures using both the revenue forgone and revenue gain methods. Only 10 revenue gain estimates were published in TES 2011, all of which were among the 20 largest expenditure items (paragraph 4.28 of the 2013 ANAO report<sup>1</sup>).

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<sup>1</sup> ANAO Audit Report No.34 2012-13 *Preparation of the Tax Expenditures Statement*, p.72.