

Appendix A – Submissions

1. Office of the Australian Information Commissioner
 - 1.1 Supplementary Submission
2. The Tax Institute
3. Independent Contractors Australia
4. Group of 100
5. Halperin & Co Pty Ltd
6. H&R Block
7. Ernst & Young
8. Greenwoods & Herbert Smith Freehills
9. Law Council of Australia
10. CPA Australia
11. Institute of Public Affairs
12. Confidential
13. Taxpayers Australia
14. Mr Mark West
15. Australian Taxation Office
 - 15.1 Supplementary Submission
16. Commonwealth Ombudsman
17. Australian National Audit Office
18. SMSF Association
19. Australian Financial Markets Association
20. Confidential
21. Council of Small Business Australia

22. Rule of Law Institute of Australia
23. Inspector-General of Taxation
 - 23.1 Supplementary Submission
24. Institute of Public Accountants
25. KPMG
26. Chartered Accountants Australia and New Zealand
27. Corporate Tax Association
28. Mr Chris Wallis
29. ADJ Consultancy Services
30. Confidential



Appendix B – Public hearings

16 March 2016

Australian Taxation Office

Mr Geoff Leeper, Second Commissioner, People, Systems and Services Group

Mr Andrew Mills, Second Commissioner, Law Design and Practice Group

Ms Jacqui Curtis, Acting Chief Operating Officer

Treasury

Mr Rob Heferen, Deputy Secretary, Revenue Group

19 April 2016

Australian National Audit Office

Mr Grant Hehir, Auditor-General

Ms Rona Mellor, Deputy Auditor-General

Ms Michelle Kelly, Group Executive Director, Performance Audit Services Group

Mr Andrew Morris, Executive Director, Performance Audit Services Group

Office of the Commonwealth Ombudsman

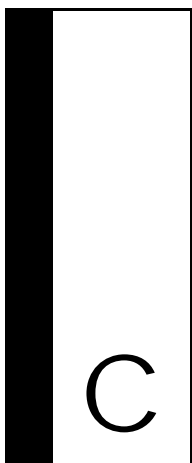
Mr Colin Neave, Commonwealth Ombudsman

Mr Richard Glenn, Deputy Commonwealth Ombudsman

Office of the Inspector-General of Taxation

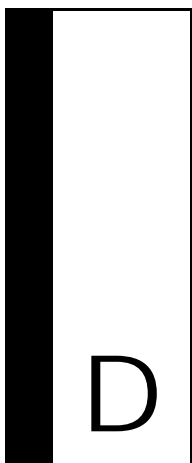
Mr Ali Noroozi, Inspector-General of Taxation

Mr Andrew McLoughlin, Deputy Inspector-General of Taxation



Appendix C – Exhibits

1. Independent Contractors Australia, *Submission to Inspector General of Taxation Review into the ATO's Employer Obligations Audits*, December 2015
2. Independent Contractors Australia, *Submission to the Board of Taxation's Review of Tax System Impediments Facing Small Business*, May 2014



Appendix D – Scrutineer reports on the ATO

Table D.1 commences on the next page.

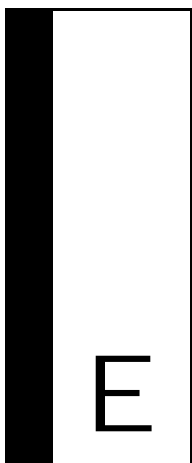
Table D.1 Scrutineer reviews of the ATO, 2010-2016

Year	Australian National Audit Office	Inspector-General of Taxation	Ombudsman	JCPAA/House Tax C'ees	Senate Economics C'ee
2010	Automatically exchanged tax agreement information Super co-contributions Tax obligations for non-residents Tip-offs Case work management system (Change Program) Wine Equalisation Tax	Delayed or changed ATO views Private rulings Super guarantee charge	Use of access powers Compromised Tax File Numbers	Biannual hearings, but no recommendations Change program (on 2009 audit report)	Estimates
2011	Lost superannuation register Luxury Car Tax Fuel Tax Credits Scheme ATO shopfronts Deductible gift recipients (non-profit) SME compliance	Follow-up of past reports Change program Large business risk review and audit Compliance for SMEs and HWIs		Biannual hearings (covered KPIs, ATO notifications to government, IGT reviews, and external scrutineers).	Estimates
2012	Project Wickenby Interpretive assistance for SMSFs Small business superannuation clearing house External debt collection agencies	Class rulings Benchmarking for the cash economy Alternative dispute resolution		Annual hearing (covered complaints, professional organisations, social media and the tax gap)	Estimates
2013	Regulation of tax practitioners GST and FBT information The ATO's property portfolio Debt relief Taxation of personal services income	Improving the self-assessment system		Annual hearing, but no recommendations	Estimates Administration of the Minerals Resource Rent Tax Augmented tax assessments

Table D.1 Scrutineer reviews of the ATO, 2010-2016 (continued)

Year	Australian National Audit Office	Inspector-General of Taxation	Ombudsman	JCPAA/House Tax C'ees	Senate Economics C'ee
2014	Complaints and other feedback Compliance of High Wealth Individuals Compliance effectiveness methodology Australian Business Register Compliance of large corporates Administration of contact centres	Compliance risk assessment tools Data matching for individuals Super excess contributions tax for individuals Income tax refunds for individuals Transfer pricing Penalties Delayed or changed ATO views (follow-up) Follow-up of past reports	Tax complaints summaries Complaint management across government.	Biannual hearings, but no recommendations	Estimates
2015	Compliance with the superannuation guarantee Capital Gains Tax for small business and individuals	Valuation matters Tax disputes (large business) Debt collection Services for tax practitioners <i>Commenced as Taxation Ombudsman from 1 May.</i>	Tax complaints summaries. <i>Discontinued as Taxation Ombudsman from 1 May.</i>	Biannual hearings, but no recommendations Tax disputes (SMEs) Australian Business Register (audit report)	Estimates
2016	The cash economy Cyber attacks follow-up* External compliance assurance process pilot* HELP debts and repayments* Meeting revenue targets in budget measures* Tobacco excise*	Taxpayer protections* Employer obligations*		Biannual hearings ATO scrutiny*	Estimates Agribusiness managed investment schemes Corporate tax avoidance

Source Websites of the respective organisations. * indicates a review is in progress.



Appendix E – 2012 response by scrutineers

The response is on the following pages.