



Australian Government
The Board of Taxation

28 February, 2018

Dear Committee Members

Opening Statement - Senate Estimates on 28 February 2018

The Board of Taxation is pleased to assist the Committee.

The Board of Taxation is an independent, non-statutory advisory body. Michael Andrew, AO is the Chair of the Board.

Members of the Board are appointed by the Treasurer or currently, the Minister for Revenue and Financial Services, for a term of up to three years, in their personal capacity and based on their ability to contribute at the highest level to the development of the tax system.

In addition, the Secretary to the Department of Treasury, the Commissioner of Taxation and the First Parliamentary Counsel are ex-officio members of the Board.

Our mission is to contribute a business and broader community perspective to improving the design of taxation laws and their operation.

In accordance with its Charter, The Board will provide advice to the Treasurer and Minister for Revenue and Financial Services on:

- the quality and effectiveness of tax legislation and the processes for its development, including the processes of community consultation and other aspects of tax design;
- improvements to the general integrity and functioning of the taxation system;
- research and other studies commissioned by the Board on topics approved or referred by the Treasurer; and
- other taxation matters referred to the Board by the Treasurer.

The Board of Taxation is not responsible for the administration nor implementation of government policies and programmes – whether generally or in the area of taxation.

These are matters for the Department of Treasury and the Australian Taxation Office.

Although the Secretary of Treasury and the Commissioner of Taxation are ex-officio members of the Board, this should not imply that the Board assumes any similar responsibilities.

Thank you for the opportunity to make these opening statements.

Karen Payne

CEO and Member – Board of Taxation