

QON No.	Senator	Subject	Full Question Text	Division or Agency	Hansard Pg no.	Hearing Date
1	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	AASB/AuASB	Written	28-Feb
2	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	ABS	Written	28-Feb

3	Keneally	Wholesale demand response register	<p>questions and we'll see where this takes us. I do want to pick up on that point you just made. I note that, in its submission, the ACCC said it was strongly opposed to the Australian Energy Council's rule change request for a wholesale demand response register on the basis that it would risk perpetuating the current barriers and fail to promote competition. Would the flipside hold true? If the AEC's register is implemented by the AEMC, would that hinder competition?</p> <p>Mr Sims: I'm struggling a bit. I did clear that submission. Is that relevant to the demand response issue?</p> <p>Senator KENEALLY: It is.</p> <p>Mr Sims: I'm sure you're right; it's just skipping me at the moment. There were three proposals that the AEMC put forward for demand response. We strongly supported the one where they could just bid it in. I know there was a voluntary scheme which we didn't support. I'm sorry; my memory is failing me on the third one, which is obviously what you're referring to. I apologise; I just don't have it at my fingertips.</p> <p>Senator KENEALLY: I'm happy if you want to take this on notice.</p> <p>Mr Adams: Demand response is something that the AER would fully support. It's something we've been working to get introduced into the marketplace for a long time. As the technology changes in our market and we have a more distributed generation mix, the ability for the demand response to play in those arrangements is extremely important. So we would support that. In respect of the specific three issues in the submissions, I'd like to take that on notice.</p>	ACCC/AER	10	21-Feb
4	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	ACCC/AER	Written	28-Feb

5	Ketter	Quantum Housing Group Investigation	<p>In relation to the ACCC investigation into Quantum Housing Group Pty Ltd that has been ongoing since 2017, previous estimates responses advised the investigation was expected to be concluded in the third quarter of 2018 and that was then extended to December 2018.</p> <p>1. Has the investigation now been finalised? If not, why not?</p> <p>2. What is the outcome of that investigation? Has the ACCC identified any breaches of any company or consumer law that may result in action again Quantum Housing Group? What are those breaches?</p> <p>3. What actions are being considered by the ACCC in relation to any identified breaches?</p>	ACCC/AER	Written	28-Feb
6	Whish-Wilson	Airline cancellations	<p>1. What is the status of the ACCC's investigations into misrepresentations to airline passengers regarding flight cancellations?</p> <p>2. Specifically, what is the status of the ACCC's investigations into potential misrepresentations by Qantas in relation to flight cancellations on routes in and out of Launceston?</p>	ACCC/AER	Written	1-Mar
7	Carr	Complementary medicines	<p>1. Has the ACCC provided any advice or direction to the complementary medicine industry in relation to compliance with "Australian Made" labelling since December 1 2018? Specifically, to the Australian Made Company Limited, to the Complementary Medicines Association or to any individual manufacturer?</p> <p>2. If yes, can the ACCC provide the substance of that advice or direction?</p> <p>3. Is the ACCC aware that the Department of Industry is currently surveying the individual manufacturers of complementary medicines to determine whether there are unintended negative consequences flowing from the ACCC guidelines for the use of the Australian Made logo for this sector?</p> <p>4. Does the ACCC feel that it should consider temporarily suspending compliance activity when its guidelines are under Departmental review for unintended consequences?</p> <p>5. Is the ACCC an active member of this review?</p>	ACCC/AER	Written	4-Mar
8	McAllister	Letter sent to Senator Scullion	<p>Senator McALLISTER: So your evidence to this committee is that the Minister for Indigenous Affairs's view about this matter carries no weight with you?</p> <p>Dr Johns: It's not determinative. It's my view that carries the issue of whether I consider a particular form of acknowledgement to carry with it the risk of perceived bias.</p> <p>Senator McALLISTER: Senator Scullion must have been delighted to receive your letter. What date did you write to him?</p> <p>Dr Johns: I'll have to take that on notice; I can't recall that.</p> <p>Senator McALLISTER: Can you provide the committee with a copy of that letter?</p> <p>Dr Johns: Yes, sure.</p>	ACNC	69	20-Feb

9	Keneally	Published data	<p>Senator KENEALLY: I might put some more questions to you on notice about that one, and we'll go back and have a look at the actual report again. Maybe you and I have a difference here. I might ask you a few other questions about a staff survey. A few weeks ago, the UK Charity Commission celebrated high staff satisfaction levels by publishing results from their Civil Service people survey. If the ACNC staff census showed similar good news, would you publicly share it in the same vein?</p> <p>Dr Johns: I hate to brag, but our staff satisfaction levels were quite significantly above those of the UK—not that I think that determines a great deal. We have published some of the data. The issue at a previous hearing here was about comments, which are private, of course.</p> <p>Senator KENEALLY: I'm sorry, could you repeat that. I had trouble hearing the last bit of your answer there?</p> <p>Dr Johns: We've published some of the data, but the issue last time was about comments that had been made by public servants about those, if you like, in charge of the commission, and those are not to be shared. They are private, and that's part of the rationale of running the census, which is run right across the Public Service.</p> <p>Senator KENEALLY: Which of the data have you published?</p> <p>Dr Johns: I'll have to take that on notice. I can show you. I can do that.</p> <p>Senator KENEALLY: So you can take that question on notice?</p> <p>Dr Johns: Yes.</p>	ACNC	72,73	20-Feb
10	Keneally	Official travel as commissioner	<p>Senator KENEALLY: Lastly, Mr Johns—and I appreciate you may need to take that on notice—would you be able to provide the committee with the table setting out the dates and locations of your official travel as commissioner?</p> <p>Dr Johns: Yes.</p> <p>Senator KENEALLY: And could you include in that the travel legs and the class of the ticket?</p> <p>Dr Johns: Yes.</p>	ACNC	73	20-Feb

11	Siewert	staff morale at the ACNC	<p>1. Has the Commissioner received formal requests for the release of data and comments from the last two Australian Public Service staff surveys to gauge staff morale at the ACNC since his appointment?</p> <p>2. If so, what was the Commissioner's response to those requests?</p> <p>3. How does the Commissioner assess the level of staff morale at the ACNC?</p> <p>4. Has the Assistant Commissioner position been filled?</p> <p>5. If not, why not?</p> <p>6. Why has the Commissioner reduced the amount of information available to donors since his appointment?</p> <p>7. Does the Commissioner believe charities that provide information in good faith should be able to access their own information aggregated and compared across the whole sector and across their particular sub sectors as was possible prior to his appointment?</p> <p>8. Why did the Commissioner close down the research advisory committee?</p> <p>9. Why did the Commissioner end the annual charities report, especially given that the ACNC was able to produce comprehensive cleaned and validated data about charities within a timely manner and within an even tighter budget prior to the Commissioner's appointment?</p> <p>10. Is the Commissioner aware of problems with providing quality data back to charities that provided information and to potential donors?</p> <p>11. What is the Commissioner doing to address problems in providing quality data back to charities and potential donors?</p>	ACNC	Written	27-Feb
12	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	ACNC	Written	28-Feb
13	Ketter	Macroprudential measures	<p>Senator KETTER: Okay. At the time that macroprudential measures were being considered, did anyone ask APRA about the impact that these measures might have on house prices?</p> <p>Mr Byres: Did anyone?</p> <p>Senator KETTER: Within government.</p> <p>Mr Byres: To be definitive I would have to take that on notice, but I think the answer is no, although there have been a number of discussions in this forum where people have talked about house prices. Hence, I continue to say we weren't targeting house prices, but we were targeting lending standards.</p> <p>Senator KETTER: So you think it's no?</p> <p>Mr Byres: I think it's no, but I will take that on notice and confirm.</p>	APRA	23	21-Feb

14	Whish-Wilson	Commissioner Hayne letter to ASIC	<p>Senator WHISH-WILSON: There's one must question from me, with the chair's indulgence. This is a question I put to ASIC last night. I understand Commissioner Hayne wrote to ASIC and to you on the issue of mortgage brokers, referring companies he believed had breached section 1041G. Can you say which companies they were and if you are doing any investigative processes around that?</p> <p>Mr Byres: He didn't write to us. If it's a Corporations Law breach—</p> <p>Senator WHISH-WILSON: He wrote to ASIC but I understand he also wrote to you. Is that not that case?</p> <p>Mr Byres: Unless one of my colleagues knows of it—I'm sure I would have seen the letter if we got something from the commissioner. I will take it on notice to clarify, but I don't think we received any such letter.</p> <p>Senator WHISH-WILSON: You're not aware of it. Okay. Thank you.</p>	APRA	26,27	21-Feb
15	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	APRA	Written	28-Feb
16	Ketter	Mr Mensink	<p>Senator KETTER: Whilst Mr Palmer has previously indicated to the courts that he didn't know how to contact Mr Mensink, he told media that he speaks with him every day and appointed him to head up a company in London. If Mr Mensink did move to London, would that make extradition an easier proposition?</p> <p>Mr Price: Extradition is always challenging. There are various things that you need to think about for each particular jurisdiction. I would need to take that question on notice to provide a fulsome answer.</p>	ASIC	89	20-Feb
17	Ketter	Specific referrals arising out of the royal commission	<p>Senator KETTER: How many staff have been assigned to these specific referrals arising out of the royal commission?</p> <p>Mr Crennan: Can I get back to you on that question?</p>	ASIC	89	20-Feb

18	Ketter	Referrals expecting to go to the CDPP	<p>Senator KETTER: They're the ones I would like you to focus on: the ones where we're heading towards referrals to the CDPP for assessment?</p> <p>Mr Crennan: Are you asking me how many of those matters are there?</p> <p>Senator KETTER: Yes.</p> <p>Mr Mullaly: We'd probably have to take that on notice to get the—</p> <p>Mr Crennan: Exact number.</p> <p>Mr Mullaly: Yes. I know there are 11 matters under investigation at the moment of case studies from the royal commission where there is potential for a referral to the CDPP. However, as Mr Crennan indicated, matters are still under assessment and those may end up also being matters that potentially could be referred to the CDPP as well. Within that group of 107, I think there's potentially seven individual financial adviser matters where we may get referrals to the CDPP. I just don't want to say that that's the complete sort of scope of those—</p> <p>Senator KETTER: I'm interested in how many referrals you are expecting to go to the CDPP. Maybe a ballpark figure?</p> <p>Mr Mullaly: Out of a royal commission on wealth management? I'm reluctant to give a number without having that information with me. I'd prefer to take it on notice, if I could.</p>	ASIC	90,91	20-Feb
19	Whish-Wilson	Irregular transactions	<p>Senator WHISH-WILSON: I understand that ANZ was notified internally through AmBank in 2014 that there were irregular transactions. Did they notify you at the same time in 2014 that they, through their own internal structures, were aware of irregular transactions?</p> <p>Ms Armour: That is something that I don't have the answer to, so I would have to take that on notice.</p>	ASIC	92	20-Feb
20	Ketter	Take-up for the scheme	<p>Senator KETTER: I was asking about whether or not the take-up for the scheme was in line with expectations, or what was budgeted. Mr O'Halloran has indicated he is not aware of that and hasn't done work in relation to modelling on this. Can you tell us where that work would have been done?</p> <p>Ms Mrakovcic: I think it would have been done in Tax Analysis Division.</p> <p>Mr Brine: That's correct—</p> <p>Ms Mrakovcic: Together with the superannuation retirement area, which is in Fiscal Group. It's probably best for us to take the question on notice and get back to you with an answer on that between ourselves and Fiscal Group.</p> <p>Senator KETTER: Okay.</p> <p>Mr Brine: Can I just add one issue? We would need to get the returns in for the year after the activity occurred, so I'm expecting we wouldn't have the tax returns to conduct a detailed assessment at this point in time.</p> <p>Senator KETTER: Okay.</p> <p>Mr Brine: But we'll take it on notice and come back if that's correct.</p>	Tax Analysis Division	53	20-Feb
21	Ketter	Exemption for funeral expense products	<p>Senator KETTER: So why did ASIC ask for the exemption for funeral expense products to be removed from the corporation's regulations?</p> <p>Mr Price: We may have done so. Can we take that on notice, please?</p>	ASIC	102	20-Feb

22	Hume	Close and continuous monitoring program	<p>CHAIR: The Parliamentary Joint Committee on Corporations and Financial Services asked ASIC recently about the close and continuous monitoring program. You couldn't really tell us at that stage or give us an update, because you really had only just begun it. Perhaps you can give us a very, very brief description of where you are in that process?</p> <p>Mr Shipton: Thanks very much, Senator. We have commenced a close and continuous monitoring program. I think for the period from which it started, we have been on site in these financial institutions, the five financial institutions that we have targeted, for 40 of the 45 working days. We've had more than 100 interviews and meetings with a range of different officials and business leaders from those institutions, including the CEOs and senior business leaders. Already we are providing significantly important feedback directly to the CEOs and other business leaders as to concerns that we're finding in their management systems, their reporting systems, their control systems, so this work is off to an early but extremely strong start. We actually have one of our chief supervisory officers here. If time permits, I'd ask Mr Harvey to supplement—but only if time permits.</p> <p>CHAIR: I would love that, but we might have to wait until budget estimates as opposed to now just purely because we're running out of time this evening. But I think that would be terrific. Maybe you could take it on notice to give us an update on that program, because I think it's really important.</p> <p>Mr Shipton: Yes, Senator.</p>	ASIC	109	20-Feb
23	Hume	LWP Technologies	<ol style="list-style-type: none"> 1. Did ASIC let any other government agencies know that it was investigating LWP Technologies? 2. Earlier this year, LWP were given a partial Research and Development Grant by the ATO in the middle of being investigated by ASIC. Was the ATO made aware that ASIC were investigating at this time? 3. Directors liability insurance doesn't cover deliberate acts of dishonesty or acts of fraud. If a company has no money in the bank, a director has no assets in their own name and directors insurance is deemed null and void, what recourse is there available for shareholders if ASIC takes no action. This is a common situation and renders the class action option unviable. Should shareholders be expected to fork out \$200,000 - \$300,000 to take a company to court if they have already suffered significant losses due to misconduct? 4. LWP Technologies has admitted via ASX announcements and in replies to ASX queries that they have supplied both false and misleading information to the ASX. Why was this not looked at by ASIC and why was no action taken over this? 	ASIC	Written	25-Feb

24	Georgiou	Flinders Mine	<p>1. Do you believe it is the role of ASIC to promote confident and informed participation by investors and consumers in the financial system?</p> <p>2. ASIC has set up a dedicated email address to handle correspondence regarding Flinders Mine. How regularly has ASIC set up a dedicated email in relation to a delisting and when was the last time?</p> <p>3. In a Research Report* conducted in 2006 , they outlined the four major reasons companies deregistered. They were:</p> <ol style="list-style-type: none"> being acquired; failing to comply with listing rules (including payment of listing fees) and consequently being removed from the exchange; being liquidated; or being merged with another company. <p>* Nicholas Lew and Ian Ramsay, Harold Ford Professor of Commercial Law and Director, Centre for Corporate Law and Securities Regulation from The University of Melbourne</p> <p>4. In ASIC's assessment of Flinders Mine delisting – which of the above four reasons is the reason why Flinders Mine is delisting?</p> <p>5. Are you aware that the Todd Group attempted to purchase the Pilbara Iron Ore project?</p> <p>6. Are you aware that Deloitte made an estimated fair market value of PIOP of between 40 and 50 million?</p> <p>7. If the delisting goes ahead, will shareholders receive a fair return on their shares?</p>	ASIC	Written	26-Feb
25	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> List of functions; List of attendees; Function venue; Itemised list of costs (GST inclusive); Details of any food served; Details of any wines or champagnes served including brand and vintage; Any available photographs of the function; and Details of any entertainment provided. 	ASIC	Written	28-Feb

26	Whish-Wilson	ANZ shareholdings in Malaysian company AmBank	<p>1. Has ASIC been approached by the Malaysian Royal Commission into 1MDB to assist with their inquiry? If yes: please provide details.</p> <p>2. Has ASIC been approached by Malaysian regulators to assist with their inquiries into 1MDB? If yes: please provide details.</p> <p>3. Is ASIC actively investigating ANZ's involvement with 1MDB through its majority shareholding of AmBank?</p> <p>4. Has ASIC interviewed any current or former ANZ employees or directors in relation to AmBank's involvement with 1MDB? If yes: please provide details.</p> <p>5. Has ASIC interviewed any current or former AmBank employees or directors in relation to AmBank's involvement with 1MDB? If yes: please provide details.</p> <p>6. Has ASIC facilitated the interview of any current or former ANZ employees or directors by Malaysian authorities in relation to AmBank's involvement with 1MDB? If yes: please provide details.</p> <p>7. Has ASIC facilitated the interview of any current or former AmBank employees or directors by Malaysian authorities in relation to AmBank's involvement with 1MDB? If yes: please provide details.</p> <p>8. Has ASIC undertaken any investigation into the role of former AmBank CEO and former ANZ employee Ashok Ramamurthy?</p> <p>9. Is ASIC aware if Ashok Ramamurthy is a person of interest to the Malaysian investigation?</p> <p>10. Is Ashok Ramamurthy cooperating with the Malaysian investigation?</p> <p>11. Has ASIC investigated, or is ASIC aware of any illicit funds connected to 1MDB being laundered through the Australian financial or banking system?</p> <p>12. Has ASIC investigated, or is ASIC aware of any illicit funds connected to 1MDB being used to buy Australian property?</p> <p>13. Has ANZ ever notified ASIC of irregular transactions through AmBank? If yes: please provide details.</p> <p>14. What obligations would or did ANZ have to notify ASIC of any irregular transactions through AmBank?</p> <p>15. What obligations would or did ANZ appointees to the board of AmBank</p>	ASIC	Written	1-Mar
27	Patrick	Companies identified or presume haven't met their obligations	<p>dealing with that you've identified or you presume haven't met their obligations?</p> <p>Mr Price: At this very point in time? I'll need to take that question on notice, but I'm very happy to provide you with detail about our—</p> <p>Mr Day: If I can assist: in 2016-17 we issued 2,472 warning letters. In 2017-18 we issued approximately 1,400 warning letters. For 2017-18 we issued notices seeking compliance in 487 cases, and there were 222 matters that we then moved on for prosecution.</p> <p>Senator PATRICK: For which year?</p> <p>Mr Day: That's for 2017-18.</p>	ASIC	104	20-Feb

28	Whish-Wilson	Audit quality	<p>REF: Parliamentary Joint Committee on Corporations and Financial Services: Oversight of ASIC, the Takeovers Panel and the Corporations Legislation, Report No.1 of the 45th Parliament</p> <p>The committee recommended that "ASIC devise and conduct, alongside or within its current Audit Inspection Program, a study which will generate results which are comparable over time to reflect changes in audit quality."</p> <ol style="list-style-type: none"> 1. What steps has ASIC taken in regard to this request? 2. What parties has ASIC consulted in regard to this request? 3. Has or are ASIC dedicating additional resources to assessing audit quality? 4. Has or are ASIC seeking additional resources from any of the big-4 accounting firms to provide additional resources to assess audit quality? <p>Mr Price told the committee at Estimates that:</p> <p>...in Australia the types of non-audit work that can be provided by these firms is actually quite restricted by law. For example, the sort of work that would put an auditor into a management-type role within a company is not work that can be done if that firm is also doing the audit of the company.</p> <p>KPMG partner Andrew Yates was quoted in the Australian Financial Review on 19 February 2019 as saying that "at least half" of non-audit services related to regulatory requirements, and that "the majority of non-audit services ... involve assurance on information outside of their statutory financial report".</p> <ol style="list-style-type: none"> 5. What are the specific rules around non-audit work for an audit client? 6. What types of services are not permitted? 7. Is ASIC assessing the type of work being undertaken? 8. What is the level of non-audit work that is associated with regulatory compliance among the big-4 accounting firms? 9. Is ASIC concerned with the level of non-audit work that is associated with regulatory compliance among the big-4 accounting firms? 10. Does ASIC believe that the level of non-audit work that is associated with regulatory compliance among the big-4 accounting firms is within the spirit of the law? 	ASIC	Written	1-Mar
29	Whish-Wilson	Potential insider trading on Royal Commission Final Report	<p>1. Is ASIC investigating whether there was any irregular trading on 4 February 2019 that might be attributable to the final report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry</p>	ASIC	Written	1-Mar
30	Ketter	Information about individuals who have accessed the first home super scheme	<p>Senator KETTER: Are you able to give us any further information about the 879 [1879] individuals who have accessed the scheme and have had that \$23.3 million released?</p> <p>Mr O'Halloran: The only figure I have here is the average release amount, which is around \$12,000.</p> <p>Senator KETTER: And the location of these people?</p> <p>Mr O'Halloran: I would have to take the location on notice. I don't have that available.</p> <p>Senator KETTER: You gave us some information about the age demographic.</p> <p>Mr O'Halloran: I would need to confirm that. On some work we did recently, it seems to be that way, but as a matter of course we don't collect date of birth. Through TFN-matching and the like to assure the process, that seems to be the illustration. I am happy to take that on notice, subject to that caveat. I should probably confirm that we don't have a view in any gender element or age balance as to who should or shouldn't get it; it purely comes out as a consequence of assurance of the eligibility and the subsequent payment or release.</p>	ATO	54	20-Feb

31	Ketter	Enquiries received about the instant asset write off measure	<p>Senator KETTER: The government has announced that the expanded instant asset write off—\$25,000—applies from a date at the end of January. Are you aware of how many small businesses have taken this up, or will you not be aware of that until tax time?</p> <p>Mr Hirschhorn: That's correct. The information we get is at the time of lodgement of tax returns.</p> <p>Senator KETTER: Are you able to tell us how many enquiries you've received about the measure?</p> <p>Mr Hirschhorn: I'd have to take that on notice.</p>	ATO	57	20-Feb
32	Ketter	Gosford ATO	<p>Senator KETTER: Does the Gosford ATO use labour hire employees?</p> <p>Mr Chapman: There is a small contingent of labour hire. I think we have had nine labour hires commence with us in the last month. But the numbers of labour hire are very limited at our Gosford site.</p> <p>Senator KETTER: Why do you use labour hire?</p> <p>Mr Chapman: In terms of the particular function that those labour hire staff are undertaking, I'd have to take that on notice. But certainly our general use of labour hire is, again, to assist in work that needs to be undertaken during peaks in our workloads, generally for a specified time.</p> <p>[...]</p> <p>Senator KETTER: Do the labour hire employees perform a particular type of task?</p> <p>Mr Chapman: Those particular nine, I think, are all working on the same type of task, but I'll have to take on notice what that task is.</p> <p>[...]</p> <p>Senator KETTER: And is the level of permanent employment at Gosford comparable to offices of a similar size in other regional areas?</p> <p>Mr Chapman: We do see quite a bit of fluctuation across our sites, so I'd have to take that on notice.</p>	ATO	58, 59	20-Feb

33	Whish-Wilson	Aggregated figure	<p>Senator WHISH-WILSON: Obviously, they play a central role, as you've acknowledged, in determining the taxes received by governments. They are recipients of nearly \$2 billion in government contracts as well, so it is a significant matter of public interest. Are you able to provide the aggregated 2016-17 revenue and taxes paid by the partners of each of the big four firms?</p> <p>Mr Hirschhorn: Firstly, I do not have it to hand; but, secondly, we would not be able to provide it as it would be disclosing the tax information of individuals. I would note that the partnerships—</p> <p>Mr Jordan: Are you saying that it would be aggregated, so for all partners of all of the firms?</p> <p>Senator WHISH-WILSON: I am after the aggregated figure for—</p> <p>Mr Jordan: Some of the firms—in the UK, particularly—disclose their taxable income at the partnership level, and I think that might be voluntary over there. It would probably be a pretty big exercise, because we would have to literally get all of the different partners and whether we could totally assure ourselves that that covered the field—</p> <p>Senator WHISH-WILSON: But it wouldn't disclose the individual tax identities or arrangements.</p> <p>Mr Jordan: Not if we gave the aggregated figure. I suppose if we gave the aggregated figure for the big four, though, that would then just be split up between however many partners. You could look at their websites and see how many partners there were. But there are only four firms in the cohort, so that's where it gets a bit difficult. That's because if you only have four and you give an aggregate, well—it's like in the mining area. With the big banks, they are so few that it's difficult to give you those aggregated figures.</p> <p>We do do assurance work over the partnerships themselves to make sure they are not shifting too much income to their service trusts so that they can distribute that to entities, associates or partners and that they are claiming the right sort of deductions and those sorts of things. Once they get to the taxable income figure, clearly that is then distributed and taxes are paid by partners. But, over the decades, there has been a fairly settled process of how</p>	ATO	62,63	20-Feb
34	Stoker	GST obligations of a political campaigning entity	<p>Senator STOKER: What are the GST obligations of a political campaigning entity which is not a political party?</p> <p>Mr Geale: That is a question I would have to take on notice. I have not ever had to consider—</p> <p>Mr Hirschhorn: And, Senator, in relation to what particular things that they're invoicing or that they're charging for, I suppose is the question.</p> <p>Mr Jordan: Is it going to make a supply of something to have a GST liability—</p> <p>Senator STOKER: If they're supplying services associated with the conduct of campaigns, for instance—professional services.</p> <p>Mr Jordan: A consultancy or something.</p> <p>Mr Hirschhorn: So, just to clarify the question on notice: you're interested in a situation where an organisation charges another organisation for providing some sort of services around—</p> <p>Mr Jordan: A consultancy firm charging a political party; is that—</p> <p>Mr Hirschhorn: campaigning systems or whatnot?</p> <p>Senator STOKER: Yes.</p>	ATO	64	20-Feb

35	Patrick	Tax paid across Cotton Industry	<p>Senator PATRICK: [...] Finally, I have taken an interest in cotton lately. Back in 2016-17 the industry was worth \$2 billion, and in 2017-18 it was worth \$3 billion due to good seasons and high prices. I don't want to pry into any individual companies' details here, but, in aggregate, what sort of information could you provide to me as to the amount of tax paid across, perhaps, some of the bigger players or the industry? Is that hard to get access to? Is it possible to give an indication without revealing what would be considered personal information?</p> <p>Mr Hirschhorn: I'd have to look into what data we'd have. So, if it's all right, I could take that on notice and work out what sort of information we have.</p> <p>Senator PATRICK: Yes. We could even liaise on what is the best way to do that. As I said, I'm not trying to identify any companies. There are a lot of really big cotton companies, but they're not above a \$100 million turnover. It might just be the 10 largest or something that I might be interested in. So we could have a conversation.</p> <p>Mr Hirschhorn: We'll have a look into it. When people lodge their tax returns, our way of working out what business they're in is the industry code. I'm not sure offhand whether we have a cotton-farming industry code, so my first step will be to look to see if we do collect the data that way.</p> <p>Senator PATRICK: It might be that I would provide you with a list of all the largest companies, because there is data available on that, and then you would provide a total sum of tax paid or something.</p> <p>Mr Hirschhorn: Yes, we're very happy to work with you and see what we can provide.</p> <p>Senator PATRICK: Thank you very much.</p>	ATO	67	20-Feb
36	Whish-Wilson	Procurement assessment jurisdictions	<p>Senator WHISH-WILSON: I understand that the ABC got a comment from the company that they were compliant with all Australian laws. But, if they're consolidated as part of an international group that is being investigated for tax dodging and the use of tax havens and that kind of thing, does that go beyond your jurisdiction or the procurement assessment jurisdictions?</p> <p>Ms Cawthra: In our warranties around being up to date with all of their tax for the entirety of the time that they're with us, if we were to see anything come into the public domain, then we would raise questions with them regarding that. I'm sure my colleague on the other side of the fence—although we sit very closely—would also take into account any code of public comment.</p> <p>Senator WHISH-WILSON: Can you tell us today whether you have raised questions with the company since this report was published?</p> <p>Ms Cawthra: I'd have to take that on notice.</p>	ATO	68	20-Feb

37	Abetz	Tobacco	<p>1. Is the Australian Taxation Office aware that since the most recent tobacco excise increase went into effect on 1 September 2018, the prices of some cigarettes in my home State of Tasmania have actually fallen?</p> <p>2. In one recent example, a major Australian supermarket displayed Shuang Xi 20s on a price board for \$18.95. Given that the GST component of this product is \$1.72, and the tobacco excise paid on this product is \$16.1452, this leaves just \$1.0848 remaining for the trade margin for the supermarket (typically 10-15% of the sticker price), and the manufacturing and distribution costs of the manufacturer. Does the Australian Taxation Office examine apparent pricing anomalies such as this to ensure it is satisfied they have not triggered the 'reasonable to suspect [illicit trade]' requirement of the Government's recently enacted Treasury Laws Amendment (Illicit Tobacco Offences) Act 2018?</p>	ATO	Written	25-Feb
38	Abetz	Four Corners	<p>2. On 30th May 2018 in your opening statement to the Senate Estimates Committee did you refer to the Four Corners show "Mongrel Bunch of Bastards" and state: The various cases you saw reported on Four Corners represent the spectrum of behaviour we see ... Let me explain some of the behaviours we saw in this group of mainly old cases ...</p> <ul style="list-style-type: none"> • Some people claimed significant expenses and did not provide proof of their expenditure .. • They could not show us the assets that related to these expenses ... • They did not respond to repeated attempts by us to contact them or their agent ... • There was abuse of company and trust structures ... • Expenses were concocted and invoices falsified ... ? <p>2. The Four Corners show featured five specific cases identifying individuals. At least four of those individuals wrote to the Estimates Committee asking that you clarify whether your generalised allegations about their behaviours referred to in 1. above to each of them or not. In your reply published in the Hansard, https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/Economics/2018-2019_Budget_estimates/treasury) you stated that "I do not consider it appropriate to comment further ... "</p> <p>Can the Commissioner now advise in relation to any of the five persons referred to in the Four Corners show whether :</p> <ol style="list-style-type: none"> a. The Commissioner has had any further engagement of any sort with any of the five persons? b. The Commissioner has retracted any of the generalised allegations of behaviour he made about any of the five people? c. The Commissioner has apologised to any of the five people? d. The Commissioner or ATO has entered into discussions or negotiations of any sort with any of the five people in relation to compensation by the ATO 	ATO	Written	25-Feb

39	Stoker	Election campaigning organisation	<p>1. If a professional election campaigning organisation raises money regularly, and spends money on an irregular basis – with a spike in an election year – do they have the option for tax averaging, or must they be pay tax on their annual profits?</p> <p>2. Generally, what is distinctive about the tax obligations of professional political campaigning organisations, such as Getup? How should professional organisations be treated differently to charities?</p>	ATO	Written	25-Feb
40	Georgiou	Petroleum Resource Rent Tax return	<p>ATO requires petroleum producers to provide information regarding:</p> <ol style="list-style-type: none"> 1. petroleum receipts; 2. other relevant forms of income; and 3. deductible expenditure. <p>Can you confirm this?</p> <ol style="list-style-type: none"> 2) Can you also confirm that the quantity of production- that is, the amount these gas companies produce- is NOT reported to the ATO. 3) Please confirm that the ATO has the capacity to get any information it needs to verify the information in a tax return. 4) Has the ATO recently requested any large gas producer to provide you with their quantity of production? <ol style="list-style-type: none"> i. IF YES- Have you recently requested to see the gas supply contracts or any other information that showed what these companies received for our gas? What other information did you obtain to verify the information in these companies' tax returns? ii. IF NO- Why didn't you? 5) These gas producers are big companies producing a whole range of products, including Butane, Propane, Methane, Waxes, Light Oils etc. They also have a very comprehensive, very generous scheme for deductible expenditure. Compared to an individual or a small business, just how much more complex are the tax returns of these companies that are liable to pay PRRT? 6) Can you explain to me the ATO's resourcing for verifying the information contained in these tax returns- for example, do you have a team of full-time staff members looking into it, or do you only assign one person when there is an issue? 7) You may or may not be familiar with the recent story of the dispute between the State Government in my home state of WA, and mining giant BHP. That story is about an ongoing legal dispute, where the Government, pretty much by accident, found that BHP had been underpaying royalties to 	ATO	Written	26-Feb

41	Patrick	Processes used to track late returns	<p>Senator PATRICK: I want to go to some of the information you provided to the committee after an order for production. I'm not going to name names of companies, but I just want to talk about some of the details that were revealed in the data that was made available to the committee. Because I named the company Goldman Sachs in a question, I just want to put on the record that they are not on the list, just to tidy that up. There were a number of companies on that list that, for a number of years in a row, didn't provide a tax return within the six months. I think we came to an agreement that people can be late but within six months of lodging a return. I note that the occurrence of this has dropped off dramatically. How do you check that. and how do you deal with a company that is repeatedly not lodging tax returns?</p> <p>Mr Hirschhorn: Yes, again, we are talking in a slightly abstract way. I would note at the start that, as you point out, since 2014—so, from the 2014 to 2016 years—we only had one late return from that group of companies. So the behaviour is very different from the earlier period—the 2001 to 2004 years in particular, where there were more companies who were late.</p> <p>Senator PATRICK: Is that because of systems you've put in place?</p> <p>Mr Hirschhorn: There are a few elements. If I go back to those early years, tax consolidation was just coming in, so groups had to have lodged tax returns from multiple entities. Also, I think there was perhaps a laxer attitude towards particularly when you had a company which was in tax losses. Generally, there was a laxer attitude towards lodging on time because the penalties were based on the tax outstanding, which of course was nothing if you're in loss, so there was little consequence for being late putting in your tax returns in those early years.</p> <p>In terms of our current processes, we know who the big companies are, and it would be very obvious to us immediately if they lodged a tax return late. In one way, the problem has been solved to the extent that I would have to take on notice the exact processes that we use to track late returns because it just doesn't come up as a risk, because they're lodged. And, of course, most recently the penalties for large companies for lodging late have gone up to a</p>	ATO	65, 66	20-Feb
42	Patrick	Link to website	<p>Senator PATRICK: It was related to the larger companies they deal with. I asked—and I'll just use this as one example—whether Raytheon is a signatory to the government's tax transparency code. The bottom line is that I have a list of defence companies here, and I'll just read them out. But they said that they can't answer that and that's for you to answer.</p> <p>Mr Hirschhorn: The list of companies who have signed up to the tax transparency code is available on our website, so it is publicly available. It shows those who have signed up and those who have produced, so there's a lag. I don't have that list with me, but it is accessible on the website.</p> <p>Senator PATRICK: That's fine if it's on the website. Maybe you can give me a link on notice. That would be useful.</p>	ATO	67	20-Feb
43	Siewert	Australian Public Service staff surveys	<ol style="list-style-type: none"> 1. Is the ATO aware of requests for the ACNC to release data and comments from the last two Australian Public Service staff surveys to gauge staff morale at the ACNC? 2. Have matters of declining staff morale at the ACNC been raised with the ATO? 3. What is the ATO's assessment of staff morale in the ACNC? 	ATO	Written	27-Feb

44	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	ATO	Written	28-Feb
45	Ketter	Multiple superannuation accounts	<p>3. Using the latest available administrative data (specify date and source):</p> <ol style="list-style-type: none"> a. How many multiple superannuation accounts (defined as more than a single account per person) exist in the system and what is their sum value? b. How many multiple accounts identified in (a) are inactive due to not receiving a contribution or made a benefit payment in the past 16 months (or alternative time frame if 16 months is not available) and what is their sum value? c. How many inactive multiple accounts identified in (b) exist in each of the following sectors and what is their sum value?: <ol style="list-style-type: none"> i. Public Sector ii. Corporate iii. Industry iv. Retail v. Self-Managed Super Fund vi. Small APRA regulated <p>2. How many inactive multiple accounts identified in (1b) are in the following balance ranges?:</p> <ol style="list-style-type: none"> a. Less than \$1000 b. Between \$1001-\$6000 c. Between \$6001-\$10,000 d. Between \$10,001-\$25,000 e. Between \$25,001-\$50,000 f. Between \$50,001-\$100,000 g. Between \$100,001-\$250,000 h. Greater than \$250,000 <p>3. What is the average balance of inactive multiple accounts in each of the balance ranges specified in 2a-h?</p> <p>4. How many individual TFN holders have registered for MyGov and linked to the ATO?</p> <p>5. How many individual TFN holders who have registered for MyGov and linked to the ATO have (a) one superannuation account (b) more than one</p>	ATO	Written	28-Feb

46	Ketter	Single touch payroll and superannuation payment frequency	<p>1. What number and proportion of active businesses registered with the ATO are estimated to be utilising electronic payroll software solutions that are now STP compliant (split by small and substantial employers)?;</p> <p>2. What data does the ATO have available on the frequency of superannuation payment by employers (quarterly, monthly, fortnightly) by business size?;</p> <p>3. What trends are evident over time in payment frequency of superannuation by employers and what characteristics are evident for employers who pay more frequently than quarterly (size, industry segment, tax compliance, other factors)?</p>	ATO	Written	28-Feb
47	Ketter	Account consolidation provisions in Protecting Your Superannuation Package Bill 2019	<p>1. In 2019-20 an estimated 6 million small inactive accounts with a value of \$7.5 billion were estimated to have been transferred to the ATO by RSE's as a result of Schedule 3 of the Protecting Your Super Bill. How many accounts and what value are now estimated to be transferred due to the inactivity period increasing from 13 to 16 months in the final Bill as passed?</p> <p>2. In 2019-20 how many small inactive accounts does the ATO anticipate will not be eligible for consolidation due to the operation of S 24NA (2)(d) of the Superannuation (Unclaimed Money and Lost Members) Act 1999 and what is their total value?</p> <p>3. In 2019-20 how many small inactive accounts does the ATO anticipate will not be eligible for consolidation due to the operation of S 24NA (2)(c) of the Superannuation (Unclaimed Money and Lost Members) Act 1999 and what is their total value?</p>	ATO	Written	28-Feb
48	Whish-Wilson	Big-4 accounting firms	<p>To assist the ATO in fulfilling Senator Whish-Wilson's request to provide the committee with aggregated income and tax paid of the four big accounting partners:</p> <p>1. Can you provide any simple profit and loss, cash flow and balance sheet statements for the past five years would also benefit the Committee's work in assisting tax transparency measures in the public interest, without impacting on the tax privacy of individuals?</p> <p>Further:</p> <p>2. Has the ATO sought assurance that the big-4 accounting firms are not shifting income or claiming incorrect deductions for partners of the firms?</p> <p>3. Does the ATO have any modelling or reports on the average tax paid by partners of the big-4 accounting firms?</p>	ATO	Written	1-Mar
49	Whish-Wilson	Contractors for the ATO	<p>1. Can you please outline what work Stellar has done for the ATO since 2012?</p> <p>2. What is the value of this work?</p> <p>3. Has the ATO increased its use of Stellar's services in recent years?</p> <p>4. Has the ATO undertaken a probity assessment of Stellar? What was the result of this?</p> <p>5. Does the ATO undertake any regular probity regarding the contractors you use?</p> <p>6. Does the ATO assess whether contractors you use are engaged tax avoidance before engaging them?</p>	ATO	Written	1-Mar

50	Patrick	ATO officials with lounge access to both Virgin and Qantas	<p>1. Acting Commissioner Mills advised the committee on 05 July 2018 that there are six ATO officials with lounge access to both Virgin and Qantas and one official with just Qantas lounge access. For FY 17/18 and 18/19 to date, What is the breakdown of flights with Qantas and Virgin for the six ATO officials with lounge access to both Qantas and Virgin and the one official with just Qantas Lounge access?</p>	ATO	Written	1-Mar
51	Patrick	Four Corners and Fairfax Media investigation	<p>With reference to this article: https://mobile.abc.net.au/news/2018-04-10/government-launch-investigation-into-ato/9638462?pfmredir=sm</p> <ul style="list-style-type: none"> • What is the status of the investigation? • Has a report been produced - either interim or final? • Have any recommendations flowed either an interim report or final report? • Please provide the committee with a copy of the report, either interim or final 	ATO	Written	1-Mar
52	Whish-Wilson	Oversight of negative gearing	<ol style="list-style-type: none"> 1. What does the ATO do to ensure claimants have legitimately put their property on the market? 2. What does the ATO do to ensure claimants have legitimately put their property on the market at a fair price? 3. What does the ATO do to ensure claimants of tax deductions on investment properties are actually living in their primary place of residence? 4. How many property investors have been penalised for breaches of any of these conditions? 	ATO	Written	1-Mar
53	McAllister	Is \$8.8 billion the largest amount of revenue reductions	<p>Senator McALLISTER: Is the \$8.8 billion the largest amount of revenue reductions in decisions-taken-but-yet-not-announced line in a MYEFO ever? Is it a record? Senator Cormann: We might have to take that on notice.</p>	Budget Policy Division	46	20-Feb
54	Ketter	Payments-to-GDP ratio	<p>Senator KETTER: What is the actual payments-to-GDP ratio over that medium term? Mr Atkinson: Payments-to-GDP ratio? I would have to take that on notice.</p>	Budget Policy Division	38	20-Feb
55	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	CGC	Written	28-Feb

56	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	Chief Financial Officer Division	Written	28-Feb
57	Bilyk	Executive office upgrades	<p>Were the furniture, fixtures or fittings of the Secretary's office, or the offices of any Deputy Secretaries, upgraded in calendar year 2018? If so, please provide an itemised list of costs (GST inclusive).</p>	Chief Financial Officer Division	Written	28-Feb
58	Bilyk	Facilities upgrades	<p>Were the facilities or any of the Department's premises upgraded in calendar year 2018, for example, staff room refurbishments, kitchen refurbishments, bathroom refurbishments, the purchase of any new fridges, coffee machines, or other kitchen equipment?</p> <p>If so, please provide a detailed description of the relevant facilities upgrade together with an itemised list of costs (GST inclusive). Please provide any photographs of the upgraded facilities.</p>	Chief Financial Officer Division	Written	28-Feb
59	Bilyk	Staff travel	<p>What was the total cost of staff travel for departmental employees in calendar year 2018?</p>	Chief Financial Officer Division	Written	28-Feb

60	Ketter	Tax Integrity information campaign	<p>1. Senator KETTER: In fact, will all the moneys be spent before the federal election?</p> <p>Mr Flavel: I think, on current planning, the campaign is still likely to run until around April or May, but I might have to take that on notice.</p> <p>[...]</p> <p>2. Senator KETTER: What about the other external agencies?</p> <p>Mr Flavel: I might take that on notice, because it varies for those other components that I've given you.</p> <p>Senator KETTER: Is Universal McCann an Australian company?</p> <p>Mr Flavel: I understand it is, but I would have to take on notice the formal corporate structure they use.</p> <p>[...]</p> <p>3. Senator KETTER: Okay. Just in terms of the specifics of the website, have you taken on notice the actual cost of the website?</p> <p>Mr Flavel: No. I indicated, I think, that it was included as part of the contract with BMF Advertising.</p> <p>Senator KETTER: Can you come back to me with the specifics.</p> <p>Mr Flavel: Yes, sure. I'm happy to take that on notice.</p> <p>Senator KETTER: What about the billboards? How much was spent on that?</p> <p>Mr Flavel: Again, if it's a subcomponent of the broader contracts, I'll need to take that on notice.</p> <p>[...]</p> <p>4. Senator KETTER: In terms of the advertising, where was it targeted to?</p> <p>Mr Flavel: It was targeted to a range of stakeholders. There's a number of channels, as identified through TV, media and other groups—the sorts of culturally and linguistically diverse groups—as well.</p> <p>Senator KETTER: What about the billboards?</p> <p>Mr Flavel: Again, they were just one part of an overall strategy.</p> <p>Senator KETTER: But where were they specifically targeting?</p> <p>Mr Flavel: Do you mean in terms of which—</p> <p>Senator KETTER: Locations.</p>	Communications and Parliamentary Division	34, 35, 36	20-Feb
61	Bilyk	Ministerial Functions	<p>In relation to any functions or official receptions hosted by Ministers or Assistant Ministers in the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees including departmental officials and members of the Minister's family or personal staff; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	Communications and Parliamentary Division	Written	28-Feb
62	Bilyk	Media monitoring	<p>What was the Department's total expenditure on media monitoring in calendar year 2018?</p> <p>Please provide an itemised list of all Austender Contract Notice numbers for all media monitoring contracts in that period.</p>	Communications and Parliamentary Division	Written	28-Feb

63	Bilyk	Advertising and information campaigns	<p>What was the Department's total expenditure on advertising and information campaigns in calendar year 2018?</p> <p>What advertising and information campaigns did the Department run in the relevant period?</p> <p>Please provide an itemised list of all Austender Contract Notice numbers for all advertising and information campaign contracts in that period.</p>	Communications and Parliamentary Division	Written	28-Feb
64	Bilyk	Promotional merchandise	<p>What was the Department's total expenditure on promotional merchandise in calendar year 2018?</p> <p>Please provide an itemised list of all Austender Contract Notice numbers for all promotional merchandise contracts in that period.</p> <p>Please provide photographs or samples of relevant promotional merchandise.</p>	Communications and Parliamentary Division	Written	28-Feb
65	Bilyk	Social media influencers	<p>What was the Department's total expenditure on social media influencers during calendar year 2018?</p> <p>What advertising or information campaigns did the Department use social media influencers to promote?</p> <p>Please provide a copy of all relevant social media influencer posts.</p> <p>Please provide an itemised list of all Austender Contract Notice numbers for all relevant social media influencer contracts.</p>	Communications and Parliamentary Division	Written	28-Feb
66	Ketter	Email notifications from Treasury Ministers	<p>The format of email notifications from Treasury and Treasury Ministers notifying when media releases etc. have been released appear to have changed from their format from early January 2019 to now.</p> <ol style="list-style-type: none"> 1. Can you explain who made the change in this format? 2. What is the reason for making the change? 3. Was the Treasurer or the Treasurer's office involved in deciding on this change? 	Communications and Parliamentary Division	Written	28-Feb
67	Ketter	Date first advice was provided to the government on the outcome of the consultation process	<p>Senator KETTER: At that point, when was the decision made to not take it any further, or was there a non-decision about that?</p> <p>Ms Williamson: We provided advice to the government subsequent to that consultation process and it is with government for consideration.</p> <p>Senator WHISH-WILSON: So, in early 2017?</p> <p>Ms Williamson: Yes.</p> <p>Senator KETTER: It was sometime after March, was it?</p> <p>Ms Williamson: Correct.</p> <p>Senator KETTER: Can you tell us when that was?</p> <p>Ms Williamson: I don't have the date on me. Can I take on notice to provide the date that we first provided advice to the government on the outcome of the consultation process?</p>	Consumer and Corporations Policy Division	76	20-Feb

68	Ketter	Law enforcement agencies	<p>Senator KETTER: Which law enforcement agencies have argued in favour of a beneficial ownership register?</p> <p>Ms O'Rourke: We have got all of the submissions available, but we might take on notice exactly which agencies are the ones that have supported the different options that Ms Williamson described.</p> <p>Senator KETTER: The ATO, for example?</p> <p>Ms O'Rourke: Again, I'd like to take the question on notice to make sure I properly describe their position.</p>	Consumer and Corporations Policy Division	76	20-Feb
69	Ketter	Which stakeholders argued against a beneficial ownership register	<p>Senator KETTER: Can you tell me which stakeholders argued against a beneficial ownership register?</p> <p>Ms O'Rourke: If you don't mind, I'd like to take that on notice to give you a complete list?</p>	Consumer and Corporations Policy Division	77	20-Feb
70	Whish-Wilson	PRRT Gross figure	<p>Mr McCullough: Before we move on, could I add a bit of information to the questions about the PRRT asked by Senator Whish-Wilson. I think, Senator, you were asking for the expected effect of the changes with respect to PRRT that the government introduced in the bill of 13 February 2019. My brief actually says that it's \$6 billion over the medium term, which is 10 years to 2028-29.</p> <p>Senator WHISH-WILSON: Is that net of tax credits?</p> <p>Mr McCullough: Yes. That's additional revenue.</p> <p>Senator WHISH-WILSON: That's gross revenue then.</p> <p>Unidentified speaker: And that's for the total package.</p> <p>Senator WHISH-WILSON: What percentage of that is the tax credits? Do you know or can you take it on notice?</p> <p>Mr McCullough: That's a net figure, so there's a revenue raised figure—</p> <p>Senator WHISH-WILSON: The \$6 billion is a net figure. Okay. Can you tell us what the gross figure is or take that on notice?</p> <p>Mr McCullough: I'm not sure that would be possible. I'll have to take that on notice.</p>	Corporate and International Tax Division	68,69	20-Feb
71	Storer	Housing affordability Bill impact	<p>Senator STORER: Okay. Does the department have any information on how many people this bill will impact in terms of the stated requirement to provide more housing affordability through this measure? Is there any information? Are you aware of the quantum of people?</p> <p>Mr McCullough: I think we'd have to take on notice the question of how many might potentially be affected.</p>	Corporate and International Tax Division	51	20-Feb
72	Storer	Tax residency of their former partner when selling the marital home	<p>Australians going through divorce proceedings in the Family Court could also be affected, with anyone receiving property in a settlement facing being required to determine the tax residency of their former partner when selling the marital home.</p> <p>Have you considered this situation in the bill's implementation?</p> <p>Mr McCullough: So we're talking about a home that is owned by one partner, rather than jointly?</p> <p>Senator STORER: Yes, in divorce proceedings—'anyone receiving property in a settlement facing being required to determine the tax residency of their former partner when selling the marital home'.</p> <p>Mr McCullough: I'd have to take it on notice. It's something I'd have to think through.</p> <p>Ms Mrakovcic: We will take it on notice, but my recollection is that those circumstances which Mr McCullough referred to earlier around sickness and death may have included divorce and other aspects as well. So, if it goes to those kinds of special circumstances, I think that we just have to take the whole question on notice.</p>	Corporate and International Tax Division	52	20-Feb

73	Ketter	Housing industry roundtable	<p>Senator KETTER: Derisively. Alright. There was a housing industry roundtable held at Parliament House on Monday this week. Did Treasury provide any support for that roundtable?</p> <p>Ms Mrakovic: I'll have to take that question on notice. I can say not that I am aware of, but I would like to take the question on notice to check with others. But certainly not that I am aware of.</p>	Corporate and International Tax Division	50	20-Feb
74	Ketter	Alliance for a Fairer Retirement Forum	<p>House on Wednesday 20 February 2019:</p> <ol style="list-style-type: none"> 1. Did Treasury provide any support for this forum, and if so, what support was provided? 2. Did Treasury or any Treasury portfolio minister provide financial assistance for the forum or for any attendees? If so, what assistance was provided, and to what level? 3. Who organized this Forum to occur within Parliament House? 4. Who sent invitations for this Forum? Who would have received the RSVPs for this Forum? 5. Can you provide the list of invitees for the Forum? 6. How many attendees were there at the Forum? 7. Was there any catering at this Forum? If so, what was the cost? 	Corporate and International Tax Division	Written	28-Feb
75	Ketter	Consultation with stakeholders	<p>Senator KETTER: between the time when the fund was announced on 14 November last year and the time when the official public consultation on the fund was announced on 21 December last year, what consultation was undertaken by Treasury with stakeholders?</p> <p>Ms D Brown: There was considerable consultation. If you want the particular parties, I'll have to take that on notice and get the names, but there was consultation across the industry and with small business industry bodies as well.</p>	Financial Systems Division	78	20-Feb
76	Ketter	Submissions	<p>Senator KETTER: I note on your website for consultation, there are ten submissions posted. Were there any more submissions?</p> <p>Ms D Brown: I'd have to take that on notice. It is a practice not to publish submissions which are requested to be kept confidential. But I'm not aware if there were any in this case.</p>	Financial Systems Division	78	20-Feb
77	Ketter	face-to-face meetings	<p>Senator KETTER: Are you able to tell me how many face-to-face meetings with stakeholders were held in relation to the consultations on this fund?</p> <p>Ms D Brown: I would have it take that on notice.</p>	Financial Systems Division	78	20-Feb
78	Ketter	Idea from Treasury?	<p>Senator KETTER: Was this an idea that was originally floated by Treasury?</p> <p>Ms D Brown: I would have to take that on notice. We were asked to look at ways to improve access for small business, and we did put forward a range of proposals. It is a proposal that operates overseas. A number of overseas jurisdictions have a similar fund, so it could well have been proposed by Treasury, given that background.</p>	Financial Systems Division	78	20-Feb
79	Ketter	Constitutional head of power for recouping funds	<p>Senator KETTER: What is the constitutional head of power for recouping funds if they're loaned out to private businesses?</p> <p>Ms D Brown: There are about nine of the constitutional powers, and they've all been expressed in the legislation. I'd have to—</p> <p>Senator KETTER: I'm sorry, could you repeat that?</p> <p>Ms D Brown: There are a number of heads of powers that have been relied on in drafting legislation, and they're specified in the legislation, but I'd have to take that on notice to make sure I don't get those heads wrong.</p>	Financial Systems Division	79	20-Feb

80	McAllister	Reforms not identified by Markets Group as being necessary earlier in the process	<p>Senator McALLISTER: I'll try this again. The royal commissioner made a series of recommendations for legislative reform. My question to you is: why were those reforms not identified by Markets Group as being necessary earlier in the process?</p> <p>Mr Gaetjens: I will take that on notice because, basically, that refers to a period when I was not there. But I don't think there was a finding or a recommendation from Commissioner Hayne that actually said that there was an issue with the policy areas, but I will take that on notice and address it.</p>	Financial Systems Division	23,24	20-Feb
81	Whish-Wilson	Prudential regulations around mortgage lending standards	<p>Senator WHISH-WILSON: On 19 December 2018, just prior to Christmas, APRA removed their interest-only benchmark for residential mortgage lending. Did Treasury have any consultation or were you involved in any formal or informal process in corresponding with APRA about potential changes to their prudential regulations around mortgage lending standards?</p> <p>Mr Gaetjens: Yes, that issue was actually discussed at the Council of Financial Regulators. I think we have just started releasing either our minutes or findings. I don't know whether it would have related to that committee., but, yes, I think—</p> <p>Senator WHISH-WILSON: When was that meeting?</p> <p>Mr Gaetjens: It would have been before December. Can I take it on notice to get the details?</p> <p>Senator WHISH-WILSON: Can you also take on notice if there was any other formal or informal correspondence with APRA around the changes? The supervisory benchmark was deemed by APRA to be only a temporary measure.</p> <p>Mr Gaetjens: Yes.</p>	Financial Systems Division	28	20-Feb
82	McAllister	Legislative responses to recommendations	<p>Senator McALLISTER: That's a very good point. It ought not be an estimates committee for people who are staffers. Mr Gaetjens, you will be aware that former Prime Minister Turnbull made a comment just after the release of the final report of the banking royal commission, indicating that in retrospect he regretted delaying commencement of the inquiry and that the royal commission had shown itself to be useful and ought to have commenced earlier. Do you agree with that assessment?</p> <p>Mr Gaetjens: I think that is asking for an opinion, Senator, and I am not obliged to give opinions at this committee hearing.</p> <p>Senator McALLISTER: Has Treasury commenced any work on legislative responses to the recommendations in the advice?</p> <p>Mr Gaetjens: I think that would probably be best answered by Markets Group when they come later, but we have certainly looked at and in fact introduced, I think it was two, amendments. Revenue Group will be the point to ask. I think there were two amendments that related to the royal commission included in some superannuation legislation that was passed this week. That related to hospitality, and there was one other which escapes me, so I'll take that on notice. We didn't require legislation for the APRA capability review. Again, I'll take that question on notice, but it could be directed to the Markets Group when they appear later today as well.</p>	Financial Systems Division	23	20-Feb

83	Ketter	2018-19 MYEFO measure – Banking Royal Commission implementation and record keeping	Treasury received \$2.4 million in the 2018 MYEFO for ‘implementation and record keeping’ in relation to the banking royal commission. Can you outline: 1. Whether this funding relates to the taskforce already constituted in the Department, and if not, what was the funding for? 2. Is there any money for new staff, if so, how many and what levels are they? 3. How long will the Taskforce be constituted for?	Financial Systems Division	Written	28-Feb
84	Ketter	Royal Commission Final Report – Government Response	1. When did Treasury receive access to the Final Report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry after it was presented to the Governor-General? 2. Who in Treasury received access to the Final Report after it was presented to the Governor-General? 3. What decision-making process was undertaken to determine the Government’s response to the Final Report - was it the Ministry, Cabinet, Expenditure Review Committee? If so, when did they meet? If not, what was the decision-making process?	Financial Systems Division	Written	28-Feb
85	Waters	Great Keppel Island	1. In relation to development on Great Keppel Island, Queensland, by Tower Holdings, we understand that Tower Holdings has contracted to sell the lease and relevant development approvals (presumably including EPBC approvals) to a Singaporean/Taiwanese company called Wei Chao. a. Is/would Foreign Investment Review Board approval required for this sale or transfer? b. If so, what parameters guide the decision?	Foreign Investment Division	Written	26-Feb
86	Bilyk	Departmental Functions	In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following: • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided.	IGT	Written	28-Feb
87	Ketter	LMITO recipients	1. How many taxpayers are eligible to receive the Low and Middle Income Tax Offset? 2. In relation to the different value of the offset depending on taxable income, how many taxpayers are there with a taxable income of: a. \$37,000 or less; b. Between \$37,000 and \$48,000; c. \$48,001 to \$90,000; and d. \$90,001 to \$125,333?	Individuals and Indirect Tax Division	Written	28-Feb

88	Ketter	Beneficial ownership issues	<p>Senator KETTER: Thanks. The global financial action task force has found that Australia is partially compliant or completely noncompliant in the case of trusts, with regard to beneficial ownership. Do you agree with that assessment?</p> <p>Ms Williamson: We will have to take the issue on notice, because I'm afraid beneficial ownership issues with regard to trusts are managed Revenue Group, which just appeared before the committee. We're happy to take that on notice and come back to you.</p>	Individuals and Indirect Tax Division	76	20-Feb
89	Ketter	Appointment of Mr Ian Klug as chairman of the Tax Practitioners Board	<p>Senator KETTER: I'm inquiring about the appointment of Mr Ian Klug as chairman of the Tax Practitioners Board and when that decision was made.</p> <p>Ms Purvis-Smith : I'll take that on notice for you, Senator—I'll get back to you; I don't have that with me.</p> <p>Senator KETTER: Alright. Did the Treasurer consult the opposition about the appointment, noting how close to the election this is?</p> <p>Ms Mrakovic: That would be a matter for government.</p> <p>Ms Purvis-Smith : I think that would be a question to ask the Treasurer—I'm not aware.</p> <p>Senator KETTER: Minister, perhaps you might be aware: did the Treasurer consult the opposition about the appointment of Mr Ian Klug?</p> <p>Senator Cormann: The appointment, like any such appointment, is conducted in the usual way, in the same way as similar appointments—or perhaps even the same appointments—would have been conducted by the previous government.</p> <p>Senator KETTER: Are you aware of when the decision was made?</p> <p>Senator Cormann: I'm personally not aware, but I'm happy to take it on notice.</p> <p>Senator KETTER: Minister, do you know how well the Treasurer knows Mr Klug personally?</p> <p>Senator Cormann: I'm not aware. Again, if you want to me to ascertain any information that I might be able to provide to the committee on notice, I'm happy to do so.</p>	Individuals and Indirect Tax Division	56	20-Feb
90	Leyonhjelm	Approximation in dollars of how much more GST WA generates compared to their equal per capita share	<p>Senator LEYONHJELM: Thank you, Chair. After last estimates, I put in a question on notice to Treasury asking about how much more GST Western Australia generates compared to their equal per capita share. The response I got was that Treasury doesn't know; it doesn't calculate that. I have a related question. By looking at measures of economic activity in WA compared to the rest of Australia, can the Treasury provide an approximation in dollars of how much more GST WA generates compared to their equal per capita share, and compared to the actual GST payments WA receives?</p> <p>Mr Atkinson: Senator, we'd have to take that on notice. Obviously there's quite a bit of calculation in that. It's probably our Revenue Group. We don't have that to hand. It's a little bit difficult because the CGC actually calculates the fiscal capacity.</p> <p>Senator LEYONHJELM: The CGC?</p> <p>Mr Atkinson: The Commonwealth Grants Commission.</p> <p>Senator LEYONHJELM: I see. Okay.</p> <p>Mr Atkinson: We could take that on notice and see what we could do for you.</p> <p>Senator LEYONHJELM: All right. I'll leave that on notice, thank you. That's me done, Chair.</p>	Individuals and Indirect Tax Division	45	20-Feb

91	Ketter	Instant asset write off	<p>Senator KETTER: [...] I'd like to ask about the instant asset write off. How many small businesses have taken the instant asset write off since it was first started in 2015? Is anyone able to help with that?</p> <p>Mr Hirschhorn: I may not be able to answer the exact question, but I can give you some statistics which might be helpful.</p> <p>Senator KETTER: Yes.</p> <p>Mr Hirschhorn: In 2016-17, there were about 360,000 claimants, and that was about a 10 per cent increase over the previous year. For the first six months of the 2017-18 year lodgement period, it seems to be tracking along a similar trajectory.</p> <p>CHAIR: Can I just clarify that that's 360,000 separate businesses? Is that correct?</p> <p>Mr Hirschhorn: Indeed.</p> <p>CHAIR: Can I also clarify that they don't all claim the full \$20,000?</p> <p>Mr Hirschhorn: No, Senator. The limit on any individual item of plant is the \$20,000. The average claim is around \$11,000, and that's an in-total claim.</p> <p>Senator KETTER: Can you tell me how these numbers compare to what was expected or budgeted?</p> <p>Mr Hirschhorn: In a sense, we administer the program as is. We don't routinely check against the original projections.</p> <p>Ms Mrakovcic: We'll take it on notice.</p> <p>[...]</p> <p>Senator KETTER: Did the Department of Jobs and Small Business play any part in any development or announcement of the expanded instant asset write off?</p> <p>Ms Purvis-Smith: I would have to take that on notice. I can get back to you on that.</p>	Individuals and Indirect Tax Division	57	20-Feb
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92	Ketter	IGT replacement for Mr Noroozi	<p>Senator KETTER: My next question is to the minister in terms of the interviews for the replacement for Mr Noroozi, are you able to tell us—whoever did conduct those interviews; perhaps there was a panel of some sort—whether there has been a recommendation to the Treasurer?</p> <p>Senator Seselja: I'll have to take that on notice.</p> <p>Senator KETTER: Are you able to tell me whether there was a tax lawyer at a Sydney law firm recommended to the Treasurer?</p> <p>Senator Seselja: I'll take that on notice.</p> <p>Senator KETTER: I would also like to know why the Treasurer has not signed off on the recommended candidate for the role.</p> <p>Senator Seselja: Again, I'll take that on notice.</p> <p>Senator KETTER: If that is going to be the case, I have a number of questions that perhaps I will follow up with. I'll put these on notice, based on that. My question would be: does the Treasurer have a preferred candidate that is different to the panel's recommendation?</p> <p>Senator Seselja: If you want to list a bunch of them, I'm happy to take them on notice.</p> <p>Senator KETTER: Okay. When is a new IGT expected to be announced? Will the government consult with the opposition about any appointment close to an election? I'm interested, given that the government's moved fairly quickly on other appointments recently, why this particular appointment has taken so long. Is the government working with the IGT on a restructure or modification of the IGT's remit? Mr McLoughlin, you might be able to answer that question. Are you working with the government on a restructure or modification of the remit of the IGT?</p> <p>Mr McLoughlin: It's a matter for government, but I'm certainly not involved in anything of that nature.</p> <p>Senator KETTER: Back to you, Minister. Have any government announcements about changes to the IGT, including its name, delayed the appointment of an IGT? Those are the questions. Are you happy to take all those on notice?</p> <p>Senator Seselja: Yes.</p>	Individuals and Indirect Tax Division	84	20-Feb
93	Ketter	How many people are participating in the First Home Super Saver Scheme?	<p>Senator KETTER: I have some questions for the ATO, firstly, in relation to the First Home Super Saver Scheme. Can you tell us when the First Home Super Saver Scheme started operation?</p> <p>Mr O'Halloran: Please just bear with me, Senator. It came into operation and effect in this financial year; I will just see if it was 1 July as quickly as I can. But from the ATO's perspective that's when it came into operation, as opposed to announcement.</p> <p>Senator KETTER: So 1 July last year?</p> <p>Mr O'Halloran: Yes, that's correct.</p> <p>Senator KETTER: How many people are participating in the scheme?</p> <p>Mr O'Halloran: We've issued 5,102 determinations. Those are in relation to where people inquire, in effect, as to what their interest is in the First Home Super Saver Scheme. We have received, as follow-on, 2,374 release requests to the value of \$28.4 million. And I think that there was some interest in the scheme, perhaps in terms of a couple of things—if this is useful. I need to assure the data, but it certainly does seem from some information I have that, whilst I'm not focused on age, relatively young people—perhaps under 40 or 30—seem to be representative of the sorts of applicants. But I would need to assure that data.</p>	ATO	52	20-Feb

94	Bilyk	Ministerial overseas travel	<p>Please provide an itemised list of the costs of all international travel undertaken by Ministers or Assistant Ministers in the portfolio in calendar year 2018.</p> <p>This list should include the costs of:</p> <ul style="list-style-type: none"> • Flights for the Minister and any accompanying members of the Minister's personal staff or family members, as well as any accompanying departmental officials, and identify the airline and class of travel; • Ground transport for the Minister and any accompanying members of the Minister's personal staff or family members, as well as any accompanying departmental officials; • Accommodation for the Minister and any accompanying members of the Minister's personal staff or family members, as well as any accompanying departmental officials, and identify the hotels the party stayed at and the room category in which the party stayed; • Meals and other incidentals for the Minister and any accompanying members of the Minister's personal staff or family members, as well as any accompanying departmental officials. Any available menus, receipts for meals at restaurants and the like should also be provided; and • Any available photographs documenting the Minister's travel should also be provided. 	International Policy and Engagement Division	Written	28-Feb
95	Ketter	FOI - Treasury costing Labor's retiree tax	<p>earlier, with the heading 'Treasury costing Labor's retiree tax'—this related to the denial of refunds of franking credits—do you agree that that's a retiree tax?</p> <p>Senator Cormann: I haven't seen what you're referring to. I'll take on notice and see what I can add for you on notice. It's not a matter for me to agree or disagree with the headline in relation to an FOI log. Is that what you're saying it is—is this in an FOI log?</p> <p>Senator KETTER: It's an FOI.</p> <p>Senator Cormann: Is it a headline in an FOI log?</p> <p>Senator KETTER: Yes.</p> <p>Senator Cormann: I would have to find out who is responsible for the description on the log and what the rationale is for that description. I will take that on notice and we will see what we can do to assist.</p>	Law Design Office	48	20-Feb
96	Ketter	Historical average	<p>Senator KETTER: Over what period of time do you assess that historical average.</p> <p>Ms Quinn: A 30-year average at the moment.</p> <p>Senator KETTER: When was the last time you reviewed that.</p> <p>Ms Quinn: I'll just ask my colleague—we have used a 30-year assumption for a very long time, but as we move through time the actual number that results from the 30-year assumption has changed.</p> <p>Senator KETTER: Is it a rolling 30 years?</p> <p>Ms Quinn: Yes. We update as we move forward through time. It was reduced modestly sometime in the last two years. I can't remember exactly—I would have to take it on notice. But the 30-year average did get reduced to 1.6.</p>	Macroeconomic Conditions Division	27	20-Feb

97	Ketter	Forecasting and projection	<p>Senator KETTER: So since the last budget, you're saying there has been quite a bit of work done in this regard, in respect of both forecasting and projection?</p> <p>Ms Quinn: Internal work at this stage—changes in internal abilities in the forecast, but no changes to the methodology for the projections at this stage.</p> <p>Senator KETTER: I'm interested in the specific work that's been done since the last budget. Can you give me a bit more detail?</p> <p>Ms Quinn: We've been building a macroeconomic model. We had a project plan. We've moved through to complete the prototype of that model and to test it alongside our existing frameworks. We need further work on that, but we've made a fair bit of progress on those aspects. As I said, I can take on notice a bit more of the individual sector econometric equations and things that we've done work on, but we certainly have made improvements there. And in terms of projections, we do assessments of how it's working and the implications. We do that regularly, not just in the last 12 months but every 12 months.</p>	Macroeconomic Conditions Division	26	20-Feb
98	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	NCC	Written	28-Feb

99	McAllister	Treasury's internal process when a request comes in from the Treasurer's office	<p>Senator McALLISTER: We might come back to that later. Mr Gaetjens, we were talking about the process by which material produced by Treasury appears on the front page of The Australian, particularly material alleged to be produced by Treasury that is said to cost Labor policies. We wouldn't accept, on many of those occasions, that what's produced actually goes anywhere near assessing the impact of Labor policies, but that's by the by. What is the internal process in Treasury when a request comes in from the Treasurer's office for tax data or a costing that resembles Labor's tax policies? What are the steps you take?</p> <p>Mr Gaetjens: I think you can also ask the particular areas that do costings. In a general sense, if the government makes a request of Treasury for information, we will generally seek to do what the government has asked us. I think it's fair to say that government—I might take this on notice as well, because I don't want to mislead the committee. I don't think we are asked—nor do I think we would respond—'Would you cost another party's policies?' But we can be asked to cost some things that are specified by the Treasurer or his office, and we will generally seek to do that.</p> <p>Senator McALLISTER: What visibility do you or the deputy secretaries have on these sorts of requests coming in?</p> <p>Mr Gaetjens: What sort of—</p> <p>Senator McALLISTER: What sort of visibility do you have? Are you cc'd into the request? Are you the immediate recipient of the request, Mr Gaetjens, as the secretary? I'm asking a process question about how the request comes into the department and how the response leaves the department, and your involvement in that process.</p> <p>Mr Gaetjens: Again, it might be worthwhile following up with the deputy secretaries in Fiscal and in Revenue; they're generally the people who directly deal with expense costings, which can also be done in conjunction with Finance. The Revenue Group does the revenue costings.</p> <p>Senator McALLISTER: But are you cc'd in the request that comes in from the minister's office? Do you see it?</p>	Office of the Secretary	17,18	20-Feb
100	Keneally	Government's inquiry into refundable excess franking credits	<p>Senator KENEALLY: Mr Gaetjens, I assume you're aware of the government's inquiry into refundable excess franking credits?</p> <p>Mr Gaetjens: Yes.</p> <p>Senator KENEALLY: Have you spoken with the Treasurer about this inquiry?</p> <p>Mr Gaetjens: I would take it on notice, except that the answer is no.</p> <p>Senator KENEALLY: But you will take that on notice and confirm?</p> <p>Mr Gaetjens: Just to double check, again, but my predisposition is no.</p>	Office of the Secretary	21	20-Feb
101	Keneally	Drafting referrals for the Treasurer to give to the House of Representatives Economics Committee	<p>Senator KENEALLY: Thank you. Does Treasury play a role in drafting referrals for the Treasurer to give to the House of Representatives Economics Committee?</p> <p>Mr Gaetjens: I am unaware of that. I'll take it on notice, but I'm not aware of it.</p> <p>Senator KENEALLY: No?</p> <p>Mr Gaetjens: Personally, I'm not aware. I will take it on notice and check.</p> <p>Senator KENEALLY: Okay.</p>	Office of the Secretary	21	20-Feb

102	Keneally	Drafting the reference letter to the Treasurer to write to the chair of the House economics committee for the franking credits inquiry	<p>Senator KENEALLY: What role did Treasury played in drafting the reference letter to the Treasurer to write to the chair of the House economics committee for the franking credits inquiry. That is, the Treasurer wrote to the chair of the House economics inquiry. I'm asking: what role did Treasury play in drafting that?</p> <p>Mr Gaetjens: I will take that on notice.</p>	Office of the Secretary	22	20-Feb
103	Keneally	interaction between Treasury and the Treasurer's office	<p>Senator KENEALLY: What interaction was there between yourself and/or Treasury and the Treasurer's office in commissioning this inquiry?</p> <p>Mr Gaetjens: From me personally, no interaction. I will take it on notice or get other people in the department to answer that question itself.</p>	Office of the Secretary	22	20-Feb
104	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	PC	Written	28-Feb
105	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	RAM	Written	28-Feb
106	Whish-Wilson	Payments system	<ol style="list-style-type: none"> 1. Are all ADIs fully participating in the New Payments Platform? 2. Are all major banks fully participating in the New Payments Platform? 	RBA	Written	1-Mar
107	Whish-Wilson	Committed Liquidity Facility	<ol style="list-style-type: none"> 1. How does the RBA distinguish between liquidity risk and credit risk when determining the fee structure for the CLF? 2. How does the RBA determine the price of liquidity risk when determining the fee structure for the CLF? 3. Has the RBA assessed whether a distinction between liquidity risk and credit risk is still as valid as it was once perceived to be? In other words: in the post-GFC era, has the RBA investigated whether the overlap between liquidity risk and credit risk has increased? 	RBA	Written	1-Mar

108	Ketter	Superannuation bill consultation	<p>Senator KETTER: Just on the issue of the superannuation objective, can you tell us where that legislation is up to?</p> <p>Mr Jeremenko: Certainly, so the objective for the superannuation bill—that's my paraphrase of the title—is before the Senate.</p> <p>Senator KETTER: And apparently there were reports on the weekend from the Treasurer saying that the government continues to work with all parties to secure its passage through the Senate. So, perhaps you could tell us, Mr Jeremenko, what consultation is happening at the moment—is there any consultation happening with the Labor Party?</p> <p>Mr Jeremenko: The bill was introduced in 2016 and it was passed through the lower house. I believe this committee, or the references committee, examined it—I presume it was this committee—and recommended it pass in early 2017. I must say this was before my time in this role. As part of the introduction and the Senate committee process, I'll have to take on notice the exact answer, but I would've been surprised if there wasn't extensive consultation on the actual bill.</p> <p>[...]</p> <p>Senator KETTER: My questions go to the reports over the weekend where the Treasurer said that the government continues to work with all parties to secure the passage of the Superannuation (Objective) Bill through the Senate. I'm asking what consultation, what meetings are happening with the opposition—</p> <p>Senator Cormann: I think the Treasurer's statement is self-explanatory. Obviously, there was passage of an amended bill last week and, as the government indicated in the Senate chamber at the time, we remain committed to the overall policy objective as contained in the original bill and we will continue to work to secure the passage of the reforms in full. As I said, on behalf of the government, in the chamber at the time, we are a pragmatic government. Obviously, when there is an opportunity to lock in a significant proportion of the reforms we would like to see—although not all—then we will do that when we can and then pursue the remainder at the earliest</p>	Retirement Income Policy Division	42,43	20-Feb
109	McAllister	Brief crossbench senators	<p>Senator McALLISTER: Mr Jeremenko—if you don't mind, Senator Ketter—has Treasury been asked to brief crossbench senators at all since October last year? Have any briefings being provided by Treasury to those senators?</p> <p>Mr Jeremenko: On this particular matter?</p> <p>Senator McALLISTER: On this particular matter.</p> <p>Mr Jeremenko: I would have to take that on notice.</p>	Retirement Income Policy Division	42	20-Feb
110	Williams	Trustees	<p>Mr Crennan: It's not a correction. I just would like to reflect on Senator Williams's question about trustees (see page 96), and I may provide a supplementary answer in writing.</p>	ASIC	98	20-Feb

111	Bilyk	Departmental Functions	<p>In relation to expenditure on any functions or official receptions etc. hosted by the Department or agencies within the portfolio in calendar year 2018, please provide the following:</p> <ul style="list-style-type: none"> • List of functions; • List of attendees; • Function venue; • Itemised list of costs (GST inclusive); • Details of any food served; • Details of any wines or champagnes served including brand and vintage; • Any available photographs of the function; and • Details of any entertainment provided. 	SCT	Written	28-Feb
112	McKim	Tasmanian Gender Reform Laws & Stuart Robert	<ol style="list-style-type: none"> 1. On what/whose advice did Assistant Treasurer Stuart Robert condemn Tasmania's gender reform laws? 2. Does the Department stand by these arguments? 3. How is overriding this particular piece of state legislation with federal legislation a justifiable use of the Department's and Parliament's jurisdiction and resources? 	AT Office/ABS	Written	4-Mar
113	Ketter	Privacy impact assessment	<p>Senator KETTER: I have some questions about the Consumer Data Right. Firstly, in relation to the privacy impact assessment, can you tell me when the draft PIA was released or sent to stakeholders?</p> <p>Ms D Brown: The comprehensive data right bill is a bill that's got an interest of both Markets Group and what is now Fiscal Group. Markets Group did a lot of the work around the open banking review by Scott Farrell. Since the development of the consumer data right legislation itself would've done the work around the privacy questions that you've asked, they're questions better directed towards Fiscal Group rather than Markets Group.</p> <p>Senator KETTER: So you haven't done any work in relation to the privacy impact assessment?</p> <p>Ms D Brown: There has been work done. But to give you a better answer—it's actually a question—the work would have been done by what is now the Fiscal Group, previously Structural Reform Group. I'm happy take that on notice, but they are the more appropriate group to answer that question.</p>	Structural Reform Division	81	20-Feb

114	Ketter	Spectrum Auction	<p>1. Is Treasury aware that in the recent 5G spectrum auction, the metropolitan licences only sold for \$160m, despite the regional licences selling for nearly \$690million?</p> <p>2. What is Treasury's understanding of why the regional licences sold for between 4 to 6 times more than the metropolitan licences?</p> <p>3. On 31 August 2018 TPG and Vodafone announced they would be seeking a merger, and would form a Joint Venture for the purpose of bidding on the spectrum. This reduced the number of bidders for metropolitan spectrum auction. It did not undermine competition in the regional auction. Did Treasury receive any advice as to what risks this could have for revenue if the auction were to continue under its original design?</p> <p>4. On what principle of economic efficiency do the metropolitan licences sell for six times less than the regional licences?</p> <p>5. Is Treasury aware the metro auctions all tracked the low reserve price? But the regional prices exceeded the reserve price by a factor of 15?</p> <p>6. Is Treasury aware the Australian Communications and Media Authority could not identify any previous auctions that had produced such a discrepancy between regional and metropolitan auction prices? Usually it is the other way around.</p> <p>7. Has Treasury received advice on the amount of additional revenue to the Commonwealth if the metropolitan licences achieved the same price as the regional licences?</p> <p>8. The auction figures published by the ACMA indicate the Commonwealth would have generated an additional \$650m to \$950m in revenue if the</p>	Structural Reform Division	Written	28-Feb
115	Ketter/McAllister	Figures for the tax receipts from 2025-26 to 2028-29	<p>Senator KETTER: The graph on page 34 of MYEFO shows the underlying cash balance under an unconstrained scenario. Is it just the increased tax receipts that are driving the difference between the unconstrained line and the main 2018-19 MYEFO line in that graph?</p> <p>Senator Cormann: Yes. Essentially the settings on the spending side of the budget are reflected in the budget bottom line based on the policy settings as established. But what this shows is that in order to remain below the 23.9 per cent tax as a share of GDP cap, future policy decisions will be required to lower the tax burden in the economy to ensure that happens, and that is exclusively an impact on the tax revenue side of the budget.</p> <p>Senator KETTER: Do you have the figures for the tax receipts in those years, from 2025-26 to 2028-29?</p> <p>Senator Cormann: We might have to take that on notice.</p> <p>Senator McALLISTER: Could you, on notice, provide the data that informs the unconstrained line in chart 3.2?</p> <p>Senator Cormann: These are medium-term projections.</p> <p>Senator McALLISTER: Sure. I'm asking you on notice.</p> <p>Senator Cormann: We can see what we can provide on notice, but it essentially goes to projection methodology.</p>	Tax Analysis Division	38	20-Feb

116	McAllister	Franking credits and changes to negative gearing	<p>Senator McALLISTER: Some of the costings we have received are very explicit in referring to taxable income. In developing the costings for denying franking credits and changes to negative gearing, was Treasury specifically asked to use taxable income rather than total income or measures of wealth? Is that one of the requests in the specification, Mr Brine?</p> <p>Mr Bielicki: That's right. We would have asked for those details to be provided to us and then provided that advice accordingly.</p> <p>Senator McALLISTER: When you say you 'would have', it suggests a hypothetical. Do you mean you did ask?</p> <p>Ms Mrakovcic: I think we will have to take this specific question on notice. I think Mr Brine is indicating that that sounds like the type of question that we would generally seek clarity on, but if you're asking specifically for a definitive answer to that, we would have to take it on notice.</p> <p>Senator McALLISTER: Does Treasury think that taxable income is an accurate reflection of the income of those affected by policies such as franking credits or negative gearing?</p> <p>Ms Mrakovcic: I think that goes to policy advice.</p> <p>Senator McALLISTER: It doesn't really, does it? If we're talking about superannuation—</p> <p>Senator Cormann: It goes to policy advice. You're asking for an opinion.</p> <p>Senator McALLISTER: Is the household income of a retiree likely to be the same as their taxable income?</p> <p>Ms Mrakovcic: I will take that on notice. We would have to take on notice to give you a definitive answer.</p>	Tax Analysis Division	49	20-Feb
117	Ketter	GST receipts	<p>Senator KETTER: GST receipts were revised down \$5.8 billion over the forward estimates, and in MYEFO it states that it's because of weaker than expected collections since the budget and lower forecasts for growth of consumption subject to GST and dwelling investment. Can you tell us how much of the \$5.8 billion relates to consumption and to dwelling investment?</p> <p>Mr Brine: I would need to take that on notice to give a disaggregation.</p>	Tax Analysis Division	50	20-Feb