



## Order for the Production of Documents (OPD) – Australian Taxation Office (ATO)

The following events are noted:

1. 12 Oct 17 – Mr Richard Boyle, an employee in the Adelaide offices of the ATO, lodged a Public Interest Disclosure (blew the whistle) about an unethical directive given by senior leaders in the Debt Business Line of the ATO. The directive instructed staff to issue enduring garnishees notices (broad ranging, ongoing with a high impact on businesses) in cases where it would usually be more appropriate to issue point-in-time garnishee notices (narrow ranging, one time with less impact on businesses).
2. 27 Oct 17 – The Public Interest Disclosure was rejected by the ATO.
3. 21 Nov 17 – Mr Boyle lodged a redacted version of his Public Interest Disclosure, rebranded as a complaint, to the Inspector General of Taxation
4. 09 Apr 18 – ABC 4Corners program 'Mongrel bunch of bastards' airs on the television examining whether the ATO was playing by the rules and acting fairly and ethically. Mr Boyle appeared on the program.
5. May 18 - The Inspector General of Taxation announced an investigation into the use of garnishee notices by the Australian Taxation Office to claw back outstanding tax debts from businesses and individuals.
6. 4 Jan 19 – Mr Boyle was charged by the ATO for copying and disclosing taxpayer information to the media.
7. May 19 – The Inspector General of Taxation releases his Review into the ATO's use of Garnishee Notices stating, inter alia, "*Problems did arise in certain localised pockets with the issuing of enduring garnishee notices for a limited period, particularly so at the ATO's Adelaide local site ...*"

But for the superficial nature of the ATO investigation into Mr Boyle's Public Interest Disclosure, events 3 through 7 would never have occurred.

Senator Rex Patrick

18/6/2020

**Electorate Office**

Level 2, 31 Ebenezer Place  
Adelaide, South Australia 5000  
Phone: (08) 8232 1144  
Fax: (08) 8232 3744  
Email: Senator.Patrick@aph.gov.au

**Parliament House**

Canberra, ACT 2600  
Phone: (02) 6277 3713  
Fax: (02) 6277 5834