

Senate Standing Committee on Economics  
ANSWERS TO QUESTIONS ON NOTICE  
Treasury Portfolio

**Inquiry into the Treasury Laws Amendment (Making Multinationals Pay Their Fair Share—  
Integrity and Transparency) Bill 2023**

**Division:** Corporate and International Tax Division  
**Topic:** Detail of Multilateral forums  
**Reference:** Spoken  
**Senator:** Dean Smith

**Question:**

Senator DEAN SMITH: For the benefit of the committee, could you detail which multilateral forums and which representatives of which governments may have read representations over the last six months in regard to the Australian government's preparation for this multinational tax avoidance bill? Turning specifically to the OECD, how did it make its representations?

Mr Robinson: The OECD secretariat has obviously been charged with leading the development of the two-pillars reforms. We have had quite regular engagement with members of the secretariat on a range of issues. I've had some discussions on some of these matters relating to the multinational tax measures on the sidelines of some of those broader discussions with the secretariat.

Senator DEAN SMITH: Again, if you could provide the detail of those meetings and who those meetings were held with, that would be great. If you could also include those formal and informal engagements, that would be of interest to the committee. Did the Department of Foreign Affairs and Trade make any representations to Treasury on the preparation of the legislation or the legislation itself?

Mr Robinson: I can't recall off the top of my head, Senator. I would need to take that on notice and check.

Senator DEAN SMITH: Have the minister for trade, the minister for industry, the Minister for Foreign

**Answer:**

Treasury has not had engagement with representatives of foreign governments or in multilateral forums, including the OECD, in relation to Schedule 1 – Multinational tax transparency disclosure of subsidiaries and Schedule 2 - Thin capitalisation of the *Treasury Laws Amendment (Making Multinationals Pay Their Fair Share—Integrity and Transparency) Bill 2023* introduced to Parliament on 22 June 2023 ('the Bill').

The Department of Foreign Affairs and Trade did not make representations to Treasury on Schedule 1 and Schedule 2 of the Bill.