



## Senate Economics Legislation Committee

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

On 10 September 2019, the Senate agreed an order for the Commissioner of Taxation to provide to the Economics Legislation Committee (the committee) by no later than 5 pm on 16 September 2019, all documents relating to the disclosure generated or received by Mr Richard Boyle's supervisor, authorised officer and principal officer (as defined in the *Public Interest Disclosure Act 2013* (PID Act)), including but not limited to notes, minutes, memoranda, letters, other external or internal correspondence, emails and/or Microsoft Office Communicator conversations.

The Senate requested that once the committee had considered the documents, it report back to the Senate as to whether the Australian Taxation Office's (ATO) handling of disclosures by whistleblowers warrants further inquiry.

#### Report to Chamber

The ATO provided the committee with a series of documents by the allotted time requesting confidentiality which the committee granted.

The committee resolved to conduct a half day hearing on 6 December 2019 in Canberra. Evidence was taken from representatives of the ATO, Commonwealth Ombudsman and the Inspector-General of Taxation and Taxation Ombudsman's (IGTO) offices. Specifically, the focus was to examine the ATO's handling of disclosures made by whistleblowers, the PID process, and the internal investigation undertaken by the ATO in examining the garnishee notices—the subject of the disclosures.

The majority of evidence taken was in camera which the committee has agreed not to disclose. However, based on the evidence received from witnesses, and in particular from the Commonwealth Ombudsman, the committee is concerned that the standard of the ATO's investigation could appear to the public to be superficial in addressing the serious concerns raised by ATO whistleblowers.

Aligned to this inquiry, the committee is also due to table, on 17 June 2020, a report into its self-referred inquiry into the Performance of the Inspector-General of Taxation and Taxation Ombudsman, which deals more broadly with the IGTO's investigation into the ATO's handling and administration of garnishee notices.

Based on its investigations, the committee is of the view that further inquiry into the OPD matters is not required, though it will reconsider its position if further information comes to light.

The committee thanks all those who appeared before it.

Senator Slade Brockman  
Chair

**Senate Economics Legislation Committee**