

**Senate Economics Legislation Committee
Treasury Laws Amendment (2023 Measures No. 1) Bill 2023**

ANSWERS TO QUESTIONS ON NOTICE

Agency: Australian Taxation Office
Topic: Accidental construction of tax avoidance
Senator: Senator O'Neill

Question:

Senator O'NEILL: Chair, can I back that question in? I think Treasury indicated that they are in preparation for the budget, so they didn't hear the evidence today. Did anyone from the ATO hear the evidence from today?

Ms Saint: No, we haven't heard the evidence today, either.

Senator O'NEILL: I think you would understand Senator McKim's last questions a lot more clearly if you had heard the statements that were made today. So can I ask you to, on notice, review the evidence that will provide context to the questions that Senator McKim asked around the accidental construction of tax avoidance by the implementation of schedule 5, which was the subject of some discussion today?

Ms Saint: Yes.

Mr Webrik: We can do that.

Answer:

Please see the response to Senator McKim's question on potential for shifting debt.