Performance of the Inspector-General of Taxation Submission 15



## Blackwater Treatment Systems

## PTY LIMITED

ACN 114 428 090 ABN 15 114 428 090 Sustainable Environmental Solutions & Water Security

06 December 2019

Senate Economics Committee
The Senate, Parliament House, Canberra.

**RE: Performance of the Inspector General of Taxation** 

•
Dear Sir
The IGT action taken on behalf of the BTS Complaint ref no: 10 July 2017 as listed below. The IGT's areas of investigation changed to omitted the primary areas of investigation. The IGT review ref no: 21 December 2017 appears to provide the ATO with an unconditional benefit of the doubt which allows the ATO to avoid addressing the factual issues of the BTS complaint or provide a logical clarification or transparency of the ATO procedures. Consequently
the IGT conclusion allows the ATO to provide a review 18 May 2018 of mainly minor
ATO audit conduct.
10 July 2017 IGT response to BTS Complaint
The IGT will seek to independently assure that relevant facts have been appropriately considered by the ATO in forming its decision. It is important to note that, as discussed previously, the IGT cannot compel the ATO to make a particular decision in this regard. In order to provide such assurance, we intend to investigate the following aspects of the CDDA decision and internal review:
<ol> <li>The basis on which the 2011 audit was finalised and the documents that you had provided to the ATO during that active compliance activity;</li> </ol>
2. The period over which refunds were retained;
<ol> <li>The point at which the auditors in the 2012-13 audit identified the specific documents they needed and the reasons they gave for rejecting the documents that the taxpayer had provided; and</li> </ol>
4. Whether the documents provided to the objections officer were materially different to those provided
previously.
The above points of investigation may on the surface appear to be quite innocuous, however the ATO's continual refusal to address these points of investigation do allude to a more disturbing circumstances. For if each point of investigation is

properly addressed and investigated it would infer a reference to breaches of the Criminal Code Act 1995 Division 5 – Fault elements, 5.1 Fault elements may be

intention, knowledge, recklessness negligence.

Mark Freeman Director Performance of the Inspector-General of Taxation Submission 15