

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Additional Estimates

2016 - 2017

**Division/Agency:** Tax Analysis Division

**Question No:** 228

**Topic:** 2016-17 MYEFO measure – Commonwealth Penalty Unit – increase in value

**Reference:** Written

**Senator:** Ketter, Chris

**Question:**

1. What is the assumption for the amount of penalty units per financial year?
2. Has the costing for this measure been performed at the individual Commonwealth law level (that is, is there a breakdown of what is assumed for particular fines under particular laws), or is it at the general aggregate level (that is, the overall fines under Commonwealth laws in general)?

**Answer:**

1. The costing is not based on the volume of penalty units issued per year.
2. The costing is based on penalties imposed by the Australian Taxation Office which is a major and consistent share of penalties raised. Other penalties are relatively volatile and there is little data available on aggregate revenue from penalty units.