

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

2017 - 2018

Division/Agency: Australian Taxation Office
Question No: 305
Topic: Multinational tax cases
Reference: Hansard page 23 (30 May 2017)
Senator: Ketter, Chris

Question:

Senator KETTER: Just to be clear, were the Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) and the Tax Laws Amendment (Cross-Border Transfer Pricing) legislation used as part of the case?

Mr Konza: I have to confess that the titles of those acts all sound the same to me. I cannot remember what is in which one, so I cannot give you a definite answer.

Senator KETTER: You can take that on notice.

Answer:

Yes, as well as other provisions of the *Income Tax Assessment Act 1936*.