

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

2016 - 2017

Division/Agency: Corporate and International Tax Division

Question No: 445

Topic: Unincorporated Small Business Tax Discount – 8 per cent only

Reference: Written

Senator: Ketter, Chris

Question:

What is the cost, over the forward estimates and over the medium-term cost (to 2026-27), of the 2016-17 Budget measure “Ten Year Enterprise Tax Plan – increase the unincorporated small business tax discount”, if the discount was increased to 8 per cent only?

Answer:

The Government has not provided costings for alternative policies to increase the unincorporated small business tax discount.