

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**TREASURY**

**Australian Taxation Office**

(Additional Estimates 15 February 2006)

**Topic: DPP briefs**

**AT95 WQ: Senator Ludwig**

Senator Ludwig asked:

1. How many briefs have you forwarded to the DPP for 2001-02, 2002-03, 2003-04, 2004-05?
  - a. How many briefs were returned without action, and how many were actioned?
2. For each year, what was the average time (as well as indicating the minimum and maximum time in each case) in which it took the DPP to...
  - a. Bring charges against the accused party
  - b. Formally bring the matter to a conclusion through either a verdict of guilty or not guilty, the entrance of a nolle prosequi or dropping the charges
  - c. Return the brief for no further action
3. Did the department or agency forward any formal complaints to the DPP regarding the handling of the brief?
  - a. If so, give details.
4. Did the department or agency forward any informal complaints to the DPP regarding the handling of the brief?
  - a. If so, give details.

Answer:

1.

Briefs forwarded to DPP	
2001/02	146
2002/03	194
2003/04	227
2004/05	117

Note: By agreement with the DPP, the Tax Office directly undertakes prosecutions for certain types of offences. In broad terms these may be described as 'summary offences'. Under this agreement, if the defendant enters a 'not guilty' plea, then the matter is referred to the DPP to take carriage of the prosecution. The above figures do not include these cases. On occasions briefs are also forwarded to the Australian Government Solicitor (AGS) for some excise matters. The above table excludes AGS

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referrals as well as briefs referred to the DPP arising from tax office internal investigations.

In July 2004 the Tax Office introduced a new case management system for the management of 'serious offence' investigations. Accordingly, reliable figures only exist for the 2004/05 year to determine briefs returned from the DPP, and in that year 31 briefs were returned. Note that a brief may not be actioned in the year in which it is referred. The number of briefs actioned (as in the commencement of prosecution) is not available, however the number of prosecutions completed is as follows:

Prosecutions completed	
2001/02	121
2002/03	167
2003/04	172
2004/05	164

2. The Tax Office does not have reliable data to determine time periods for the DPP taking specific action with Tax Office referred briefs. Some data is available since the introduction of the Tax Office's new case management system for 'serious offence' type cases in July 2004; however the data is not representative due to the short time period in which this system has been operating. The DPP would be the appropriate agency to conclusively report on these timeframes. Note however that those matters which originate under the delegated prosecution function exercised by the Tax Office are already before the courts when the DPP assumes responsibility for the matter.
3. The Tax Office has not forwarded any formal complaints to the DPP regarding the handling of a brief.
4. The Tax Office has not forwarded any informal complaints to the DPP regarding the handling of a brief.