

## Senate Standing Committee on Economics

### ANSWERS TO QUESTIONS ON NOTICE

#### Treasury Portfolio

#### Additional Estimates

16 February 2012

**Question No:** AET 276

**Topic:** Climate change (ATO)

**Hansard Page:** Written

**Senator Bushby asked:**

Are there climate change sections or areas that work on climate change in your department/agency? If yes, list details.

**Answer:**

No, the ATO does not have climate change sections or areas.

The ATO has discussions with the Department of Climate Change and Energy Efficiency (DCC&EE) as appropriate about the tax implications for new climate change proposals and is represented on interdepartmental committees.

As part of the overall clean energy initiatives that DCC&EE is responsible for, the following areas in the ATO are responsible for implementing the related consequential changes to the tax system:

- Micro Enterprises and Individuals - personal tax changes involving increases to the tax-free threshold and rate changes
- Indirect Tax - changes to fuel tax credits and excise
- Small and Medium Enterprises - refundable tax offset for conservation tillage.

There are also certain income tax and GST consequences arising which the ATO's Large Business and International and Indirect Tax areas will have a responsibility to administer.