

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

TREASURY

Australian Taxation Office

(Budget Estimates 30 May 2006)

Question **BET 162**

Topic: **Code of settlement register**

Hansard Page: **E117-E118**

Senator Watson asked:

Senator SHERRY—In terms of cases settled in the 2004-05 financial year, how many were settled and recorded in the ATO's settlement register?

Mr D'Ascenzo—I will have to take that on notice,.

Senator SHERRY—How many cases have been settled in 2005-06?

Mr D'Ascenzo—We can take that—

Senator SHERRY—Same question. How many cases in the two questions I have just asked have been subject to technical quality reviews under the ATO's Practice Statement Law Administration PS LA 2001/11 (GA)?

Mr D'Ascenzo—Again I will take that on notice,.

Senator SHERRY—What are the issues that have been identified by the technical quality reviews?

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Mr D'Ascenzo—Generally speaking, our QA has been quite favourable. There is always room for improvement. I can list the outcomes of that review in providing you with the questions on notice that you asked.

Senator SHERRY—Who has conducted those? You say it is quite favourable, but who is one?

Mr D'Ascenzo—We have senior people from the ATO but in addition to that we also have an external representative; in other words, an external expert that is on contract to us and they are part of our review processes. So there is a level of external objectivity to our quality review processes.

Senator SHERRY—Is it one external person or is it more than one?

Mr D'Ascenzo—I think we have different teams that operate in different areas. For instance, there might be a team that works in the small business area and a team that works in the large business area. So there would be a range of different people on those different teams.

Senator SHERRY—In respect to the first two questions I asked, could you provide the names and positions of the external consultants who have sat on those reviews?

Mr D'Ascenzo—Yes.

Senator SHERRY—Thanks. How many of these cases have been settled at commissioner level? You would have to take that on notice, wouldn't you?

Mr D'Ascenzo—I do not think there would be a case that necessarily comes in or is isolated at commissioner level to say that it is settled at commissioner level. The whole beauty of these processes is that there is a process that involves a range of people, a range of checks and balances and signatories to these arrangements. It is not usual for any of those to involve the signature of the commissioner in the settlement of those cases. In fact, none strike me just from memory as having occurred that way.

Senator SHERRY—Perhaps you could check. Is the settlement register maintained on computer or is it on hard copy, or both?

Mr D'Ascenzo—I think it is on computer.

Senator SHERRY—You think—but could you check?

Mr D'Ascenzo—I will. I am sure it is on computer, but I just have not looked at it recently.

Senator SHERRY—Who puts the information onto the settlement register after the ATO has settled an audit with a taxpayer?

Mr D'Ascenzo—The case manager that is responsible for that case puts it onto the register.

Senator SHERRY—Who can access that settlement register?

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Mr D'Ascenzo—They have to go through an area in the office of Chief Tax Counsel to access that register.

Senator SHERRY—What is that process?

Mr D'Ascenzo—You would need to explain what you wanted to access the register for and, if it is in the ordinary course of our duties, it would be allowed to occur.

Answer:

Please refer to response provided to question on notice, **BET 140**, which was received in writing following Budget Estimates of May/June 2006.