Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

1 June 2010

Question: BET 252

Topic: RSPT staffing (ATO)

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Senator ABETZ—Is the ATO gearing up for the potentiality of the RSPT?

Mr D'Ascenzo—At the moment we are looking out for what is coming out of the consultation processes. Ms Granger is closely involved with that.

Senator ABETZ—Ms Granger, are you gearing up for the potentiality of the RSPT?

Ms Granger—As we do with any new policy announcement, we work with Treasury in relation to administrative aspects of design. I personally have been part of the consultation panel, for example. I would not call it 'gearing up'. We do have a small number of people we have taken offline to support both myself in that process and the Treasury interns of the consultation and design process. But they are very small numbers—a handful—at this stage.

Senator ABETZ—A handful. Is it correct that a second commissioner of the ATO has now been tasked already to deal with the potentiality of the RSPT?

Mr D'Ascenzo-There are a lot of other activities and tasks.

Ms Granger—It is part of the role of Second Commissioner, Law to manage the policy implementation issues for the Tax Office. So it is actually part of my day job, Senator.

Senator ABETZ—Is there any move underway to get a deputy commissioner or a second commissioner within the ATO to be responsible specifically for the RSPT?

Ms Granger—As I said, as part of my duties as Second Commissioner, Law I have overall responsibility for coordinating policy implementation for the Tax Office. We have taken a deputy commissioner offline to support me in that process.

Senator ABETZ—So we have already got a deputy commissioner offline to support you in the RSPT proposal?

Ms Granger—To help me with consultation and other implementation issues as they arise.

Senator ABETZ—So this is all being done in anticipation of this tax being passed.

Ms Granger—It is not unusual for the ATO to contribute to advice on the administrative impacts of new policy as it is being shaped and before it is law. It is actually quite routine for us to be doing that.

Senator ABETZ—So we have got a second commissioner working on the RSPT and a deputy commissioner seconded to working on the RSPT. I do not need to know the names, but what other designations are there? We have got a second commissioner and a deputy commissioner. What are the other designations for this handful people that you described?

Ms Granger-I would have to get the detail for you. But can I clarify again-

Senator ABETZ-It is pretty high level, though, isn't it?

Ms Granger—Can I clarify for you that my job is, as the commissioner said, much broader than this. It is not solely devoted to the RSPT. There is always a range of legislative proposals and a range of legal advice. I also have responsibility for the Tax Office's governance processes, its people and its finances. So there is actually a range of responsibilities that I have.

Senator ABETZ—That might explain your position, but a full deputy commissioner has been seconded for this particular task.

Ms Granger—That is correct.

Senator ABETZ—And that deputy commissioner's task is fully to be engaged in relation to the RSPT.

Ms Granger—To support me; that is correct.

Senator ABETZ—In relation to the RSPT?

Ms Granger—That is correct.

Senator ABETZ—Whilst it stands to reason that you might have other obligations, we have a deputy commissioner fully tasked to deal with this issue before it even becomes law. If it is only a handful of other people, you would have a fair idea, would you not, as to the designations?

Ms Granger—No, I do not.

Senator ABETZ-Senior as opposed to junior?

Ms Granger-I need to take that on notice.

Senator ABETZ—You would have a fair idea of the names of the five people involved, would you not?

Senator Sherry—If I can just answer as is my right: in taking that on notice, I do recall before the GST was introduced into law—and, frankly, before a whole range of taxes were introduced into law but particularly the GST—a very substantial amount of work from officers, budget et cetera done on the GST, much more than in this case today.

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Answer:

As at 1 June 2010, the ATO had the following staff working on the proposed Resource Super Profits Tax project:

- 1 x Deputy Commissioner
- 4 x Executive Level 2
- 1 x APS Level 6
- 1 x APS Level 4