

**Senate Economics Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**TREASURY**  
**Australian Taxation Office**  
Supplementary Budget Estimates 3 November 2005

**Outcome**

**Topic:                   Worthington Di Marzio-research**

**SBT-80                   Hansard Page:E18**

Senator Sherry asked:

What was the research that Worthington Di Marzio conducted into small- to medium enterprise market sector all about?

Answer:

There were a number of broad aims identified for this project, including gaining a level of insight and understanding of:

- the broad business, economic and regulatory environment in which SMEs operate — including how they see business conditions;
- how the business environment affects their view and interaction with the tax system and the Tax Office;
- how SME entities approach their compliance with tax obligations and their attitudes toward these;
- how the sector views the Tax Office — and their detailed attitudes toward it;
- the perception of SMEs toward the respective levels of compliance and non-compliance within their sector (compared to those business entities both larger and smaller); and
- attitudes among SMEs upon guidance as to how the Tax Office may address some of the needs and requirements of the sector.