

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Supplementary Estimates 22-23 October 2008

**Question: sbt 5**

**Topic: Tax Design Review Panel - Implementation of Recommendations**

**Hansard Page: Written**

**Senator BUSHBY asked:**

1. How is the ATO progressing with the implementation of the recommendations of the Tax Design Review Panel's recommendations?
2. What is the timeframe for implementation?
3. Is the ATO adequately resourced to carry out the review and implementation?
4. When will changes start to be made to the tax system?

**Answer:**

1. Treasury is responsible for providing the Government with advice on taxation policy and the design of taxation laws. The Government has asked Treasury to implement the recommendations of the Tax Design Review Panel and this is occurring progressively. Some recommendations have already been implemented (for example, additional public consultation on taxation proposals and the launch of the Tax Issues Entry System), others are still under development.
2. Implementation is occurring progressively but all the changes are expected to be in place by the middle of next year.
3. Neither the ATO nor the Treasury received additional resources to conduct the review. Treasury provided the Panel with secretariat services from within its existing resources. The Government will consider whether extra resources are needed to implement the recommendations.
4. As mentioned above, some changes to tax design processes have already been implemented, others are still under development and will be rolled out over coming months.