

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

**Supplementary Budget Estimates**

20 – 21 October 2010

**Question: SBT 213**

**Topic: Treasury document on how mining tax would operate**

**Senator Brandis asked:**

**Senator BRANDIS**—The next five pages are an extract from legal advice, specifically paragraphs 6 through to 8, 21 through to 24, and 50 through to 72, of advice from the Australian Government Solicitor?

**Mr Parker**—Yes, that is correct.

**Senator BRANDIS**—That is attachment A. Then the balance of the document—attachment B—is a document entitled ‘How the tax would operate’.

**Mr Parker**—Yes, that is right.

**Senator BRANDIS**—And that is a Treasury document, attachment B?

**Mr Parker**—Yes.

**Senator BRANDIS**—All right. I just want to ask you a number of questions about the document itself before we get into the content of it. On what date was the Treasury advice—that is the first two pages of the document—prepared?

**Mr Parker**—I see. I do not have that information in my head, Senator. I do have the information in my head about the date of the AGS advice. If you like, I will take that on notice.

**Senator BRANDIS**—I will come to that. I just want to take you through this in a methodical way. May we take it that the reference to the RSPT means that this document was prepared before the abandonment of the RSPT or its re-announcement as the MRRT on 2 July?

**Mr Parker**—Yes, that would be right. The freedom of information request by the *West Australian*, specifically Shane Wright, was, through a number of stages, limited to documents which were briefings to the Treasurer in the period between the announcement of the RSPT and the announcement of the MRRT.

**Senator BRANDIS**—And the RSPT was announced, was it not, on 2 May?

**Mr Parker**—Correct.

**Senator BRANDIS**—So this document was prepared in either May or June of this year?

**Mr Parker**—That is correct.

**Senator BRANDIS**—All right. Can you do any better than that or are there any other officers in the room who can assist with the actual date of the minute?

**Mr Parker**—No.

**Senator BRANDIS**—All right. You will take that on notice, will you?

**Mr Parker**—Yes.

**Senator BRANDIS**—Are you able to do any better in locating the date? Was it in May or was it in June, do you know?

**Mr Parker**—I am not certain, Senator. I will take it on notice.

**Answer:**

The document entitled ‘Resource Super Profits Tax and Constitutional Issues’ was prepared on 5 May 2010.