

**SENATE STANDING COMMITTEE ON ECONOMICS QUESTION**  
(Supplementary Budget Estimates 20 October – 21 October)

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**Question: SBT 74**

**Topic: Lateness of Answers to Questions on Notice**

Senator Bushby asked:

1. Why did your organisation fail to submit your answers to questions on notice before the due date, even though the due date was pushed back from 30 July till 20 August 2010?
2. Who do you provide the answers to (direct to the committee, to Treasury or the Minister's office)?
3. What date did you provide the answers to Treasury?
4. When do you anticipate providing the rest of the answers (if some overdue still)?
5. Did any Senators invoke Standing Order 74(5) to request the answers? [if Senate has sat in that timeframe (30 days from due date)] – how often has this happened to your agency over the last decade?
6. What consequences could apply to taxpayers who fail to meet ATO timelines in terms of meeting information demands and payment schedules? Should such timeliness not also apply to the ATO itself?

**Answer:**

1. The ATO postponed the provision of responses to the Minister for approval during the caretaker period. The Assistant Treasurer the Hon Bill Shorten MP was appointed on 24 September 2010.
2. The answers were provided to the Parliamentary team in Treasury who submitted them to the Committee on the ATO's behalf.
3. The Minister's approved responses were provided to Treasury on 29 September 2010.
4. There are no outstanding ATO responses to questions on notice from the June 2010 hearing.
5. No standing order 74(5) was issued to the ATO in relation to Budget Estimates 2010 questions on notice. Records on [www.aph.gov.au](http://www.aph.gov.au) do not distinguish between standing orders issued to the ATO and the broader Treasury portfolio. Therefore the ATO is unable to advise whether these standing orders were issued to the ATO over the last decade.
6. Where a taxpayer fails to meet the conditions of a payment arrangement, the ATO generally gives taxpayers the opportunity to demonstrate their capacity to satisfy the conditions for a new payment arrangement before considering firmer recovery action. The ATO will take action based on the taxpayer's individual circumstances.  
The ATO understands the importance of timeliness and every effort is made to ensure deadlines are met.