

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20 October 2011

Question No: SBT 8

Topic: Excess Contributions Tax – directives to case officers

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Senator CORMANN: Thank you. Was there policy or any form of communication or directive that led case officers, in the lead-up to this year's budget, to stall or hold off on determining applications, pending the outcome of the budget this year?

Mr Olesen: No, Senator.

Senator CORMANN: You might want to take that on notice and just confirm that before you lock yourself into that.

Mr Olesen: I will take your advice on that!

Answer:

The ATO did not issue any communication or directive to case officers to place on hold any applications for the Commissioner's discretion in relation to excess contributions tax, pending the outcome of the Budget.

However, the ATO did have a process for drawing together certain complex cases to ensure a consistent approach to decision making, and this did lead to some delays in resolving those cases.