

# **Additional comments by Coalition senators**

## **Introduction**

While the Coalition broadly supports the Tax Laws Amendments (Confidentiality of Taxpayer Information) Bill 2009, there is some concern about the safeguards that are being applied.

## **Recommendation 1**

The Coalition believes that the first recommendation in the Committee Report is an appropriate one for the circumstances. Amending the bill to ensure that an appropriately authorised tax officer is the decision maker when a determination needs to be made regarding the public benefit against the taxpayers' privacy is a sensible measure that means that there is a level of independence from the business line area in question.

## **Additional safeguards**

There is some concern about the safeguards relating to the disclosure of taxpayer information and that that information may be inappropriately accessed. It is the opinion of the Coalition that there should be some consideration of regular independent reviews of the process of information flows. While the option of injunctive relief is a positive one, the risk of unauthorised tax officers or individuals accessing the relevant taxpayer information is one that needs to be considered.

The option of an independent review, with powers to investigate the transparency of relevant safeguards, should be considered by the Minister. Regular reviews of the disclosure provisions would encourage consistency by the relevant authorised tax officer, substantially reducing the risk of information fraud and the like.

## **Conclusion**

The Coalition is broadly supportive of the legislation and believes that consideration needs to be given for regular reviews of the process relating to the disclosure of taxpayer information, as well as considering safeguards for the disclosure of taxpayer information relating to other agencies or organisations who may receive information collected by the ATO.

**Senator Alan Eggleston**  
Deputy Chair

**Senator David Bushby**

