

Recommendations

Recommendation 1

4.11 The committee therefore recommends that the Tax Laws Amendment (Confidentiality of Taxpayer Information) Bill 2009 be amended to remove the offending provisions along the lines of the amendments in Appendix 4, thereby leaving the existing law in this area to continue to operate.

4.12 This recommendation proposes two options for amendments to achieve this end:

Option (1) removes any reference to Parliament and its committees from the bill, thereby allowing the existing law to operate in conjunction with the existing procedural protections provided by standing and other orders of the Houses.

Option (2) removes the application of the offence provisions to dealings between taxation officers and Parliamentary committees and provides guidance to taxation officers in their dealings with Parliamentary committees and declares that disclosures to Parliament and its committees are not affected by the bill.

Recommendation 2

4.13 The committee further recommends that the Procedure Committee consider whether it is necessary to strengthen guarantees to safeguard the privacy of taxpayer information by means of a resolution of the Senate.

Recommendation 3

4.14 The committee further recommends that the Clerk of the Senate write to the Commissioner of Taxation drawing attention to the training provided by the Department of the Senate in parliamentary matters and the availability of the Department of the Senate to work with the Australian Taxation Office in developing appropriate in-house training materials.

