

REPORT HEADER PAGE**Report name & Reference:**

Header page for ERR 0910, ERR 1011, ERR 1112

Report produced by:

Anne Lawson

Key date of report:**Period reported on:**

financial year 2009/10 (01/07/2009-30/06/2010)
financial year 2010/11 (01/07/2010-30/06/2011)
financial year 2011/12 (01/07/2011-30/06/2012)
Financial year YTD 31 December 12 (01/07/2012-31/12/2012)

Data source/s:

FY 09/10, 10/11, 11/12 - ERR reporting spreadsheet (LPATS folder)
YTD 31 Decmber 2012 - siebel legals dump

Filters applied:

FY 09/10, 10/11, 11/12 - finalised ERR's only

Notes:

ERR to reported from siebel as at 1 July 2012

ERR for 2009 - 2010 (data as at 27 July 2010)

DOUBLE CLICK ON GREY CELL TO DRILL DOWN TO SOURCE DATA

Count of MYM		BSL												
resolution	reason	ATP	CAS	Debt	EXC	GST	LB&I	MEI	SME	SNC	SPR	TPALS	Grand Total	
Code of Settlement Practice - Other	Application of ATO View Changes for some Issues - All other situations						1		1				2	
	Assessment of Litigation Risk - Compliance or Reputational Risk						2			4	1		7	
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View						4		1		1		6	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed						3		1	3	1		8	
	Evidence available changes and affects some issues - tpr presented information previously requested								1				1	
	Evidence available changes and affects some issues - tpr presented unexpected facts								1				1	
	Penalty Remission Only						2					3	5	
Code of Settlement Practice - Other Total							12		5	7	3	3	30	
Conceded-in-Full by Commissioner	Application of ATO View Changes - All other situations						5		9	1		2	17	
	Application of ATO View Changes - Calculation or system errors								1				1	
	Application of ATO View Changes - Decision to grant extension of time to object							1					1	
	Assessment of Litigation Risk - Compliance or Reputational Risk								1	2	1		4	
	Assessment of Litigation Risk - Litigation Not Cost Effective - no effect on ATO View								1				1	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed						2		3	1		1	7	
	Change to ATO View - Lead Case								1				1	
	Change to ATO View - Other								2	1			3	
	Change to ATO View - Problems with earlier escalation processes									1			1	
	Evidence available changes - Expected facts/evidence not previously requested			1						1		1	3	
	Evidence available changes - Tpr presented information previously requested		30							6	1		37	
	Evidence available changes - Tpr presented unexpected evidence									7	3		10	
	Penalty Remission Only									3			3	
Conceded-in-Full by Commissioner Total		30		1			7	1	34	11	1	4	89	
Dismissed Prior to Hearing by AAT	Applicant failed to appear at a directions hearing, hearing or ADR	3											3	
	Applicant Failed to Comply with Directions	8					5	1	3	1			18	
Dismissed Prior to Hearing by AAT Total		11					5	1	3	1			21	
Other agreed outcomes	Alternative Assessment Conceded									10			10	
	Assessment of Litigation Risk - Compliance or Reputational Risk						1						1	
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View						1		7	3			11	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed								4				4	
	ATO View Changes for some Issues - All other situations						1		1	1		1	4	
	Change to ATO View which affects some issues - Other						1		2			1	4	
	Evidence available changes and affects some issues - expected facts/evidence not requested						1		2				3	
	Evidence available changes and affects some issues - tpr presented information previously requested						2		24	7		5	38	
	Evidence available changes and affects some issues - tpr presented unexpected facts						1		5	4			10	
	Penalty Remission Only						3	185	5	1		1	195	
Other agreed outcomes Total							11	185	50	26		8	280	
Withdrawn by Taxpayer	Correct legal position clarified	6				1	6	12	15	3		6	49	
	Reason not known	10			1	2	7		5	2			28	
	Taxpayer did not understand objection result					1			5				6	
	Taxpayer withdrew as the result of a concession/settlement for associated taxpayer/s	3											3	
	Taxpayer withdrew on cost/benefit analysis	19					9		3	4	1	2	38	
Withdrawn by Taxpayer Total		38			1	4	22	12	28	9	1	8	124	
Grand Total		79	1		1	4	57	199	120	54	5	23	544	

Year		2010/11									
DOUBLE CLICK ON GREY CELL TO DRILL DOWN TO SOURCE DATA											
Count of dtid		BSL									
resolution	reason	ATP	Debt	EXC	GST	LB&I	MEI	SME	SNC	SPR	Grand Total
Code of Settlement Practice - Other	Application of ATO View Changes for some Issues - All other situations					3	1	6	4		14
	Assessment of Litigation Risk - Compliance or Reputational Risk					2			2		4
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View					1		3			4
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed					1				2	3
	Evidence available changes and affects some issues - tpr presented information previously requested					2		1	9		12
	Evidence available changes and affects some issues - tpr presented unexpected facts				3			8			11
	Penalty Remission Only					3					3
Code of Settlement Practice - Other Total					3	12	1	18	15	2	52
Code of Settlement Practice - Widely Based Tax Dispute Panel		378									378
Code of Settlement Practice - Widely Based Panel Total		378									378
Conceded-in-Full by Commissioner	Application of ATO View Changes - All other situations					1	1	3	1		9
	Application of ATO View Changes - Decision to grant extension of time to object					1					1
	Assessment of Litigation Risk - Compliance or Reputational Risk					1			2		3
	Assessment of Litigation Risk - Decision to grant extension of time to object							1			1
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed							3			3
	Change to ATO View - Problems with earlier escalation processes					1		2			3
	Evidence available changes - Expected facts/evidence not previously requested					2		7	2		11
	Evidence available changes - Tpr presented information previously requested	16				2		3			23
	Evidence available changes - Tpr presented unexpected evidence							3	1		5
	Penalty Remission Only					1		4			5
Conceded-in-Full by Commissioner Total		16				9	1	26	6		64
Dismissed Prior to Hearing by AAT	Applicant failed to appear at a directions hearing, hearing or ADR					3		1	1		6
	Applicant Failed to Comply with Directions					5		3			8
	Lack of jurisdiction/no reviewable decision					1		1			3
Dismissed Prior to Hearing by AAT Total						9		5	1		17
Other agreed outcomes	Assessment of Litigation Risk - Compliance or Reputational Risk							1			1
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View	1				2	1	5	2		12
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed			1		1	2	4		3	11
	ATO View Changes for some Issues - All other situations					2		1	3		6
	ATO View Changes for some Issues - Calculation or system errors								1		1
	Change to ATO View - Problems with earlier escalation					1					1
	Change to ATO View which affects some issues - Lead Case						1				1
	Evidence available changes and affects some issues - tpr presented information previously requested					6		15	1		23
	Evidence available changes and affects some issues - tpr presented unexpected facts				1	1		4			7
	Penalty Remission Only					5	4	7			16
Other agreed outcomes Total		1	1	1	18	8	37	7	3	3	79
Withdrawn by Taxpayer	Alternative Assessment Conceded							1			1
	Correct legal position clarified					9	6	9			29
	Reason not known	7		1		8	1	12	2		33
	Taxpayer did not understand objection result					2		3	1		8
	Taxpayer withdrew as the result of a concession/settlement for associated taxpayer/s	1				1			1	1	5
	Taxpayer withdrew on cost/benefit analysis	2				10		10	1		25
Withdrawn by Taxpayer Total		10		1		30	7	35	5	1	101
Grand Total		405	1	5		78	17	121	34	6	691

Year	(Multiple Items)
------	------------------

Count of dtid		BSL									
resolution	reason	ATP	EXC	GST	LB&I	MEI	SME	SNC	SPR	Grand Total	
Code of Settlement Practice - Other	Application of ATO View Changes for some Issues - All other situations				1					1	
	Assessment of Litigation Risk - Compliance or Reputational Risk								2	2	
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View				1			2	12	15	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed				5		1	2	1	10	
	Evidence available changes and affects some issues - tpr presented information previously requested				1		3			4	
	Evidence available changes and affects some issues - tpr presented unexpected facts				2			4		6	
	Penalty Remission Only		1		1					2	
Code of Settlement Practice - Other Total		1			11		4	8	15	40	
Code of Settlement Practice - Widely Based	Settlement by Widely Based Tax Dispute Panel	6								6	
Code of Settlement Practice - Widely Based Panel Total		6								6	
Conceded-in-Full by Commissioner	Alternative Assessment Conceded						1			1	
	Application of ATO View Changes - All other situations				2		3	5		11	
	Application of ATO View Changes - Calculation or system errors				1					1	
	Application of ATO View Changes - Decision to grant extension of time to object						1			1	
	Assessment of Litigation Risk - Litigation Not Cost Effective - no effect on ATO View				1		1	1		3	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed				2		8	1		13	
	Change to ATO View - Lead Case				1		5			6	
	Change to ATO View - Problems with earlier escalation processes				1				1	2	
	Evidence available changes - Expected facts/evidence not previously requested				1		7		4	12	
	Evidence available changes - Tpr presented information previously requested					1	8	2	3	14	
	Evidence available changes - Tpr presented unexpected evidence				1		8			9	
Penalty Remission Only						3	1		4		
Conceded-in-Full by Commissioner Total					10	1	45	10	11	77	
Dismissed Prior to Hearing by AAT	Applicant failed to appear at a directions hearing, hearing or ADR	1			3			4	1	9	
	Applicant Failed to Comply with Directions			1	1					2	
	Lack of jurisdiction/no reviewable decision						3			3	
Dismissed Prior to Hearing by AAT Total		1	1		4		3	4	1	14	
Other agreed outcomes	Assessment of Litigation Risk - Compliance or Reputational Risk			1						1	
	Assessment of Litigation Risk - Litigation Not Cost Effective for some issues - no effect on ATO View	1					3			4	
	Assessment of Litigation Risk - Weighting or credibility of evidence reassessed				2		5		3	11	
	ATO View Changes for some Issues - All other situations				1		7	3		11	
	Change to ATO View - Problems with earlier escalation						1	1		2	
	Evidence available changes and affects some issues - expected facts/evidence not requested						9			9	
	Evidence available changes and affects some issues - tpr presented information previously requested			2	7		8	2	2	23	
	Evidence available changes and affects some issues - tpr presented unexpected facts						2	2	2	6	
Penalty Remission Only			1	2		15	4		22		
Other agreed outcomes Total		1	4		12		50	12	5	89	
Withdrawn by Taxpayer	Correct legal position clarified	1			6		10	5		33	
	Reason not known	1			2		6	1		13	
	Taxpayer did not understand objection result				3		3	1		8	
	Taxpayer withdrew as the result of a concession/settlement for associated taxpayer/s				1		3	1	2	7	
	Taxpayer withdrew on cost/benefit analysis				8	1	8	5	2	31	
Withdrawn by Taxpayer Total		2			20	1	30	13	2	92	
Grand Total		11	5		57	2	132	47	23	318	

Table 5: Early resolution analysis

*double click on number to bring up list of cases

ConcessionDetail	ConcDetailRcsn	ATP	GST	ITX	L&P	LBI	MEI	SME	SNC	Super	Grand Total
Conceded by ATO	Alternative assessmnt conceded			1					8		9
	Earlier decision incorrect							4		4	8
	Evidentiary difficulties			2					6	2	10
	Following outcome in lead case							1		2	3
	More evidence provided by txpr		1	2	1			17		8	29
	Penalty remission only							2			2
	Procedural issues							3		1	4
	Uncert appl law-complex facts						1	2	2		5
Conceded by ATO Total			1	5	1		1	29	16	2	70
Conceded by taxpayer	Evidentiary difficulties			1							1
	More evidence provided by txpr							1			1
	Penalty remission only							2			2
	Procedural issues							2			2
	Withdrawn by taxpayer		3	7			1	28	2	1	51
Conceded by taxpayer Total			3	8			1	33	2	1	57
Settled	Alternative assessmnt conceded							2	1		3
	Earlier decision incorrect			4		1			1		6
	Evidentiary difficulties			1				4		1	6
	More evidence provided by txpr			9	1	3	1	27	1	6	48
	Penalty remission only		2	4		1		5	1		13
	Settlement-widely based panel		1					1			2
	Uncert appl law-complex facts				1			2		1	4
	Withdrawn by taxpayer		1			1		4		1	10
Settled Total			4	18	2	6	1	45	4	2	92
Grand Total			8	31	3	6	3	107	22	5	219

REPORT HEADER PAGE	
Report name & Reference:	049 Penalty cases - pivot tables
Report produced by:	Anne Lawson
Key date of report:	13/12/2012
Period reported on:	Financial years: 2008/09 (01/07/2012-30/06/2009) 2009/10 (01/07/2009-30/06/2010) 2010/11 (01/07/2010-30/06/2011) 2011/12 (01/07/2011-30/06/2012) Incoming FY based on open date Finalised FY based on decision date YTD 2012/13 (01/07/2012-30/11/2012)
Data source/s:	MYM analysis report Legals cube data dump 2012/12/10
Filters applied:	Tax indispute: Primary tax amount = \$0, Primary Penalty <> 0
Notes:	The YTD 2012/13 data is sourced from Siebel. YTD 2012/13 finalised figures have not undergone the annual report QA. The QA is performed at the end of the financial year.

Table 3: Finalised penalty matter by outcome

decided FY	decision	number of cases	Sum of Primary penalty	Sum of Finalised Penalty
08/09	Conceded or abandoned by Tax Office	s38	233098.49	0
	Conceded or abandoned by taxpayer	13	868262.15	791392.85
	Settled	22	54632158.21	726211.37
	Decision: affirmed/all favourable to ATO	12	164767.65	152452.77
	Decision: all favourable to T'payer	s38	283.34	54.29
	Decision: part favourable to ATO	s38	334193.1	312535.4
	08/09 Total	59	56232762.94	1982646.68
09/10	Conceded or abandoned by Tax Office	20	8253053.17	0
	Conceded or abandoned by taxpayer	14	1813060.63	1813060.63
	Settled	14	1050355.59	311833.55
	Decision: affirmed/all favourable to ATO	s38	88224.45	88224.45
	Decision: all favourable to T'payer	3	597659.42	0
	Decision: part favourable to ATO	s38	350985.5	26086.2
	09/10 Total	57	12153338.76	2239204.83
10/11	Conceded or abandoned by Tax Office	10	319006.03	3994.9
	Conceded or abandoned by taxpayer	s38	3851646.25	3851646.25
	Settled	16	2697623.29	2098873.05
	Decision: affirmed/all favourable to ATO	s38	3029699.03	2961037.23
	Decision: all favourable to T'payer	s38	12111161.25	6000000
	Decision: part favourable to ATO	s38	1561920.85	516062.36
	10/11 Total	42	23571056.7	15431613.79
2011/12	Decision: affirmed/all favourable to ATO	s38	961175.5	961175.5
	Decision: all favourable to T'payer	s38	14221.35	0
	Decision: part favourable to ATO	s38	75000	50000
	Pre-decision: ATO conceded	16	2715765.76	0
	Pre-decision: dismissed/T'payer conceded	12	5887289.44	5887289.44
	Settled	17	4424504.12	391268.44
	2011/12 total	54	14077956.17	7289733.38

REPORT DETAILS AND DATA QUALIFIERS	
Report name:	049 Finalised cases by financial year
Report prepared by:	Anne Lawson LSB
Key date of report:	NA
Period reported on:	financial year 2009/10 (01/07/2009-30/06/2010) financial year 2010/11 (01/07/2010-30/06/2011) financial year 2011/12 (01/07/2011-30/06/2012) Financial year YTD 31 December 12 (01/07/2012-31/12/2012)
Data source/s:	Part IVC report, Annual report data, MYM analysis report, Legals cube data dump
Filters applied:	<p>Period: 01/07/2009-30/06/2012 (MYM data) Financial year based on decision date template: Part IVC litigation only BSL: OPS, CAS and debt excluded</p> <p>Period: 01/07/2012-31/12/2012 (siebel data) Pre-hearing financial year based on date of order hearing financial year based on date of judgement BSL: OPS, CAS and debt excluded sub-type: Part IVC product: first instance and appeals</p> <p>All data Prior to hearing case: conceded by ATO, conceded by taxpayer and settled Hearing case: favourable to ATO, favourable to Taxpayer, part favourable</p>
Notes:	<p>Legal services transitioned to siebel from 1 July 2012 for the reporting of litigation cases</p> <p>Early Resolution report data sourced from Siebel since 01/07/2012</p>

Table 1: Cases finalised at hearing by financial year

*double click on number to bring up list of cases

decided FY	BSL	number of cases	Sum of primary tax	Sum of Primary penalty	Sum of finalised tax	Sum of Finalised Penalty
09/10	ATP	28 \$	5,358,806.28 \$	3,894,386.50 \$	4,608,497.15 \$	2,774,410.80
	CS&C	s38 \$	204,911.98 \$	81,964.75 \$	71,974.00 \$	14,394.00
	EXC	s38 \$	- \$	- \$	- \$	-
	GST	32 \$	6,529,111.37 \$	1,405,845.13 \$	3,085,809.88 \$	905,612.48
	LB&I	30 \$	1,270,145,777.30 \$	276,393,189.62 \$	210,143,390.18 \$	10,658,115.77
	MEI	35 \$	9,091,104.12 \$	4,709,590.60 \$	7,853,152.09 \$	3,206,290.07
	SME	25 \$	65,700,248.00 \$	1,069,972.87 \$	65,443,481.69 \$	151,324.82
	SNC	s38 \$	1,532,381.52 \$	612,952.00 \$	1,532,381.52 \$	71,103.00
	SPR	17 \$	3,869,318.44 \$	- \$	3,810,123.19 \$	-
09/10 Total		171 \$	1,362,431,659.01 \$	288,167,901.47 \$	296,548,809.70 \$	17,781,250.94
10/11	ATP	11 \$	19,254,054.76 \$	6,851,431.71 \$	18,925,519.14 \$	5,430,663.90
	EXC	s38 \$	15,604,621.00 \$	2,833,495.00 \$	15,604,621.00 \$	2,833,495.00
	GST	23 \$	73,975,973.59 \$	13,029,057.20 \$	66,276,907.59 \$	12,454,884.00
	L&P	s38 \$	3,129,882.00 \$	4,097,480.00 \$	3,129,882.00 \$	4,090,261.00
	LB&I	23 \$	1,180,496,333.68 \$	512,767,596.78 \$	333,984,822.44 \$	326,939,843.08
	MEI	31 \$	3,310,936.09 \$	553,555.69 \$	2,242,192.83 \$	239,819.74
	SME	15 \$	16,978,701.17 \$	9,017,520.44 \$	14,021,534.38 \$	7,600,159.50
	SNC	s38 \$	80,867.52 \$	32,347.00 \$	- \$	-
	SPR	15 \$	5,068,900.30 \$	252,984.53 \$	4,605,188.52 \$	171,108.92
10/11 Total		124 \$	1,317,900,270.11 \$	549,435,468.35 \$	458,790,667.90 \$	359,760,235.14
11/12	ATP	s38 \$	2,427,056.13 \$	1,961,450.10 \$	4,388,506.23 \$	1,961,450.10
	CS&C	s38 \$	2,276,036,630.80 \$	- \$	2,093,433,166.80 \$	-
	EXC	s3 \$	1,076,836.29 \$	124,811.14 \$	1,201,647.43 \$	124,811.14
	GST	33 \$	183,438,556.45 \$	1,486,751.04 \$	115,307,521.73 \$	1,413,732.61
	LB&I	14 \$	1,777,924,739.81 \$	91,945,863.88 \$	128,565,218.10 \$	39,982.50
	MEI	55 \$	12,602,191.88 \$	2,551,754.49 \$	12,364,200.33 \$	1,969,321.36
	SME	28 \$	22,800,720.92 \$	10,924,675.40 \$	18,306,057.78 \$	5,184,791.15
	SNC	s38 \$	2,316,745.00 \$	2,124,669.00 \$	- \$	-
	SPR	31 \$	2,995,524.92 \$	246,748.44 \$	3,030,869.32 \$	52,133.48
11/12 Total		179 \$	4,281,619,002.20 \$	111,366,723.49 \$	2,376,597,187.72 \$	10,746,222.34

Table 2: Cases finalised at prior to hearing by financial year

*double click on number to bring up list of cases

decided FY	BSL	number of cases	Sum of primary tax	Sum of Primary penalty	Sum of finalised tax	Sum of Finalised Penalty
09/10	ATP	296	\$ 118,368,814.82	\$ 66,307,080.98	\$ 49,673,648.40	\$ 3,092,329.73
	CS&C	s38	\$ 411,625.48	\$ 129,538.17	\$ 248,571.98	\$ -
	EXC	s38	\$ 7,627,159.18	\$ 6,131.10	\$ 7,627,159.18	\$ 6,131.10
	GST	64	\$ 21,397,514.86	\$ 14,166,486.43	\$ 15,861,891.48	\$ 4,871,231.44
	L&P	s38	\$ 240,113.00	\$ 344,077.00	\$ 228,904.00	\$ 1,562.00
	LB&I	198	\$ 82,700,267.82	\$ 23,169,416.37	\$ 50,190,785.30	\$ 2,806,539.86
	MEI	136	\$ 22,880,431.42	\$ 7,785,513.14	\$ 6,939,264.86	\$ 1,327,400.63
	OCOM	17	\$ 1,510,042.91	\$ 847,969.18	\$ 1,774,477.84	\$ 57,838.61
	SME	85	\$ 169,478,072.44	\$ 74,093,459.23	\$ 36,539,967.59	\$ 7,843,445.27
	SNC	s38	\$ 4,098,499.91	\$ 657,990.46	\$ 3,980,906.81	\$ 589,280.82
	SPR	29	\$ 1,423,628.14	\$ 109,916.89	\$ 744,273.76	\$ 22,615.21
	TPALS	s38	\$ 137,527.82	\$ 9,000.00	\$ 137,527.82	\$ 9,000.00
09/10 Total		843	\$ 430,273,697.80	\$ 187,626,578.95	\$ 173,947,379.02	\$ 20,627,374.67
10/11	ATP	99	\$ 33,594,181.32	\$ 23,778,152.45	\$ 13,614,533.85	\$ 2,496,452.57
	CS&C	s38	\$ 1,077,685.83	\$ 431,074.20	\$ 821,072.13	\$ 212,671.90
	EXC	s38	\$ 22,655.50	\$ 5,663.87	\$ 4,806.90	\$ 1,201.72
	GST	93	\$ 70,029,671.86	\$ 29,560,201.22	\$ 34,970,646.88	\$ 20,794,217.50
	L&P	s38	\$ 220,000.00	\$ 22,000.00	\$ 335,628.00	\$ 13,231.00
	LB&I	24	\$ 313,431,528.40	\$ 24,234,601.87	\$ 85,137,951.60	\$ 14,736,699.51
	MEI	147	\$ 42,991,696.50	\$ 13,227,576.03	\$ 31,527,038.50	\$ 7,410,514.62
	OCOM	s38	\$ 521,845.11	\$ 68,296.75	\$ 161,651.00	\$ 16,165.00
	SME	54	\$ 25,831,948.17	\$ 12,805,145.37	\$ 11,553,780.50	\$ 2,809,919.45
	SNC	s38	\$ 5,827,355.52	\$ 1,756,362.56	\$ 5,827,355.52	\$ 1,756,362.56
	SPR	32	\$ 1,541,205.81	\$ 117,986.73	\$ 1,292,830.05	\$ 71,166.73
10/11 Total		464	\$ 495,089,774.02	\$ 106,007,061.05	\$ 185,247,294.93	\$ 50,318,602.56
11/12	ATP	19	\$ 5,316,178.13	\$ 1,420,114.69	\$ 5,026,025.77	\$ 490,981.41
	EXC	s38	\$ 4,181,268.78	\$ 638,478.32	\$ 741,804.90	\$ 118,188.74
	GST	94	\$ 34,210,336.52	\$ 7,716,898.75	\$ 26,079,614.65	\$ 4,413,312.64
	L&P	s38	\$ 2,664,397.76	\$ 1,998,298.32	\$ 4,662,696.08	\$ 1,998,298.32
	LB&I	14	\$ 40,179,492.73	\$ 60,530.86	\$ 28,430,958.10	\$ -
	MEI	230	\$ 51,916,322.80	\$ 14,850,333.99	\$ 23,507,755.50	\$ 2,387,726.09
	SME	68	\$ 83,327,477.85	\$ 27,885,746.11	\$ 57,408,795.61	\$ 19,297,028.74
	SNC	35	\$ 22,571,904.72	\$ 14,372,467.73	\$ 29,515,966.01	\$ 9,891,697.13
11/12 Total	SPR	75	\$ 9,211,691.07	\$ 733,625.09	\$ 6,982,405.37	\$ 305,031.91
	Grand Total	545	\$ 253,579,070.36	\$ 69,676,493.86	\$ 182,356,021.95	\$ 38,902,264.95

Table 3: Cases finalised at hearing YTD 31 December 2013

*double click on number to bring up list of cases

BSL	number of cases	Sum of Primary Tax	Sum of Primary Penalty	Sum of Finalised Tax	Sum of finalised Penalty
MEI	27	\$ 8,792,684.93	\$ 3,641,821.25	\$ 2,417,623.42	\$ 639,222.26
ATP	s38	\$ 174,079.00	\$ 87,262.00	\$ 174,079.00	\$ 87,262.00
CSC	s38	\$ 16,952,634.80	\$ -	\$ 16,952,634.80	\$ -
Excise	s38	\$ 37,514.00	\$ 9,378.00	\$ 14,682.00	\$ 3,670.50
GST	9	\$ 34,763,124.00	\$ 855,705.55	\$ 34,501,956.00	\$ 855,705.15
ITX	s38	\$ 40,000.00	\$ -	\$ 15,330.92	\$ -
LBI	s38	\$ 70,270,192.00	\$ -	\$ 70,270,127.00	\$ -
SME	s38	\$ -	\$ -	\$ -	\$ -
SNC	s38	\$ 2,316,745.00	\$ 2,124,669.00	\$ 2,316,745.00	\$ 2,124,669.00
Super	15	\$ 9,776,152.13	\$ 160,616.75	\$ 9,691,745.53	\$ 150,974.95
Grand Total	64	\$ 143,123,125.86	\$ 6,879,452.55	\$ 136,354,923.67	\$ 3,861,503.86

Table 4: Cases finalised at prior to hearing YTD 31 December 2013

*double click on number to bring up list of cases

Secondary BSL	number of cases	Sum of primary tax	Sum of Primary Penalty	Sum of finalised Tax	Sum of finalised penalty
ATP	8	\$ 605,059.78	\$ 366,007.35	\$ 236,391.84	\$ 32,870.05
GST	31	\$ 16,671,270.15	\$ 797,661.75	\$ 15,614,012.44	\$ 242,813.45
ITX	s38	\$ 596,970.18	\$ 69,019.52	\$ 40,130.00	\$ 899.25
L&P	s38	\$ 7,676.80	\$ 184,715.35	\$ 39,721.30	\$ 109,345.00
LBI	s38	\$ 4,925,390.65	\$ 2,897,611.56	\$ 714,458.00	\$ -
MEI	107	\$ 13,633,647.13	\$ 5,522,763.09	\$ 6,400,233.96	\$ 1,316,835.75
SME	22	\$ 46,305,422.54	\$ 13,226,608.80	\$ 29,822,610.16	\$ 3,209,181.18
SNC	s38	\$ 1,829,954.00	\$ 1,566,941.19	\$ 798,489.56	\$ 1,177,864.19
Super	34	\$ 2,474,759.05	\$ 1,299,065.46	\$ 2,078,929.61	\$ 1,221,787.37
Grand Total	219	\$ 87,034,796.68	\$ 25,930,394.07	\$ 55,665,534.27	\$ 7,311,596.24

REPORT HEADER PAGE

Report name & Reference:

049 Penalty cases

Report produced by:

Anne Lawson

Key date of report:

13/12/2012

Period reported on:

Financial years:
 2008/09 (01/07/2008-30/06/2009)
 2009/10 (01/07/2009-30/06/2010)
 2010/11 (01/07/2010-30/06/2011)
 2011/12 (01/07/2011-30/06/2012)
 Incoming FY based on open date
 Finalised FY based on decision date
 YTD 2012/13 (01/07/2012-30/11/2012)

Data source/s:

MYM analysis report
 Legals cube data dume 2012/12/10

Filters applied:

Tax indispute: Primary tax amount = \$0, Primary Penalty <> 0

Notes:

The YTD 2012/13 data is sourced from Siebel.
 YTD 2012/13 finalised figures have not undergone the annual report QA.
 The QA is performed at the end of the financial year.

Table 1: Incoming penalty matters by venue

Incoming FY	Venue	Number of Penalty	Sum of penalty (\$)
08/09	AAT	195	\$ 104,209,712.87
	Federal Court First Instance	29	\$ 286,412,087.95
	Federal Court from AAT	s38	\$ 22,870.59
	Full Federal Crt	s38	\$ 163,989,401.89
	STCT	23	\$ 72,254.82
08/09 Total		262	\$ 554,706,328.12
09/10	AAT	172	\$ 102,173,913.95
	Federal Court First Instance	51	\$ 1,814,572,483.54
	Federal Court from AAT	s38	\$ 95,437,643.65
	Federal Magistrates Court	s38	\$ 340,750.00
	Full Federal Crt	15	\$ 24,963,731.59
	STCT	17	\$ 14,390,055.27
09/10 Total		263	\$ 2,051,878,578.00
10/11	AAT	180	\$ 123,785,907.05
	Federal Court First Instance	32	\$ 239,100,287.88
	Federal Court from AAT	s38	\$ 7,495,469.50
	Full Federal Crt	s38	\$ 139,075,022.14
	STCT	13	\$ 80,894.71
10/11 Total		239	\$ 509,537,581.28
11/12	AAT	200	\$ 295,149,272.98
	Federal Court First Instance	19	\$ 297,585,525.94
	Federal Court from AAT	s38	\$ 3,218,085.31
	Full Federal Crt	s38	\$ 2,496,821,547.70
	STCT	17	\$ 48,323.65
11/12 Total		252	\$ 3,092,822,755.58
12/13	Administrative Appeals Tribun	43	\$ 13,065,316.95
	Federal Court of Australia	s38	\$ 18,713,554.17
	Small Taxation Claims Tribuna	s38	\$ 5,671.90
YTD 12/13		49	\$ 31,784,543.02

*YTD 30/11/2012

Table 2: Finalised penalty matters by venue

Decided FY	Venue	Number of Penalty	Sum of penalty (\$)
08/09	AAT	48	\$ 56,111,658.65
	Federal Court First Instance	s38	\$ 25,708.00
	Full Federal Crt	s38	\$ 85,681.00
	STCT	7	\$ 9,715.29
08/09 Total		59	\$ 56,232,762.94
09/10	AAT	48	\$ 11,406,334.79
	Federal Court First Instance	6	\$ 699,355.55
	Federal Court from AAT	s38	\$ 38,405.42
	STCT	s38	\$ 9,243.00
09/10 Total		57	\$ 12,153,338.76
10/11	AAT	37	\$ 8,227,645.80
	Federal Court First Instance	s38	\$ 15,342,485.10
	STCT	s38	\$ 925.80
10/11 Total		42	\$ 23,571,056.70
11/12	AAT	49	\$ 12,199,079.87
	Federal Court First Instance	s38	\$ 1,835,492.55
	Federal Court from AAT	s38	\$ 43,383.75
11/12 Total		54	\$ 14,077,956.17
12/13	Administrative Appeals Tribunal	20	\$ 5,153,888.71
	Federal Court of Australia	s38	\$ 209,253.00
	Small Taxation Claims Tribunal	s38	\$ 279.25
YTD 12/13 Total		22	\$ 5,363,420.96

*YTD 30/11/2012

Table 3: Finalised penalty matter by outcome

decided FY	decision	Number of Penalty	Sum of penalty (\$)
08/09	Conceded or abandoned by Tax Office	6	\$ 233,098.49
	Conceded or abandoned by taxpayer	13	\$ 868,262.15
	Settled	22	\$ 54,632,158.21
	Decision: affirmed/all favourable to ATO	12	\$ 164,767.65
	Decision: all favourable to T'payer	s38	\$ 283.34
	Decision: part favourable to ATO	s38	\$ 334,193.10
08/09 Total		59	\$ 56,232,762.94
09/10	Conceded or abandoned by Tax Office	20	\$ 8,253,053.17
	Conceded or abandoned by taxpayer	14	\$ 1,813,060.63
	Settled	14	\$ 1,050,355.59
	Decision: affirmed/all favourable to ATO	s38	\$ 88,224.45
	Decision: all favourable to T'payer	s38	\$ 597,659.42
	Decision: part favourable to ATO	s38	\$ 350,985.50
09/10 Total		57	\$ 12,153,338.76
10/11	Conceded or abandoned by Tax Office	10	\$ 319,006.03
	Conceded or abandoned by taxpayer	9	\$ 3,851,646.25
	Settled	16	\$ 2,697,623.29
	Decision: affirmed/all favourable to ATO	s38	\$ 3,029,699.03
	Decision: all favourable to T'payer	s38	\$ 12,111,161.25
	Decision: part favourable to ATO	s38	\$ 1,561,920.85
10/11 Total		42	\$ 23,571,056.70

11/12	Decision: affirmed/all favourable to ATO	s38	\$ 961,175.50
	Decision: all favourable to T'payer	s38	\$ 14,221.35
	Decision: part favourable to ATO	s38	\$ 75,000.00
	Pre-decision: ATO conceded	16	\$ 2,715,765.76
	Pre-decision: dismissed/T'payer conceded	12	\$ 5,887,289.44
	Settled	17	\$ 4,424,504.12
11/12 Total		54	\$ 14,077,956.17
12/13	Conceded by ATO	7	\$ 3,671,429.75
	Conceded by taxpayer	s38	\$ 305,613.82
	Settled	10	\$ 456,509.19
	Favourable to ATO	s38	\$ 929,868.20
YTD12/13 Total		22	\$ 5,363,420.96

*YTD 30/11/2012

2011-12 Objections Review

Objective

To understand the audit to objection picture and identify a continuous improvement work program that will positively impact on the volume of objections, particularly those allowed in full or part.

To undertake a detailed analysis of sampled audit and objection decisions to determine whether:

- the objections were on the substantive or penalty decisions or both,
- audit and objection decisions were appropriate and defensible, and
- our existing capabilities, practices, procedures and processes could be improved for a positive impact on the community.

Process

A sample of 145 objections for Micro-Enterprises and Individuals, Indirect Tax and Small and Medium Enterprises, for the period April to June 2010-11, were reviewed with Small and Medium Enterprises conducting a 100% review of all objections.

The review process involved both staff from Active Compliance and Interpretative Assistance working very closely together to review both the audit and objection processes and decisions.

Key data was collected from the participants to allow analysis and identification of focus areas for improvements. At the conclusion of the review process, two workshops were held with key participants, allowing open discussion of issues, opportunities for improvements and suggested improvement strategies.

Findings

- In 2010-11, the ATO made a liability adjustment in 460,000 active compliance activities. With around 24,000 objections, this means that approximately 95% were not disputed.
- Better ongoing communications with taxpayers, both verbally and in writing, would have assisted staff to obtain the right information during the audit phase and would have reduced objection rates and allowed-in-full rates.
- Better audit communications to coherently explain our substantive and penalty decisions may have also minimised objections.
- Of the 145 reviews, it was determined that for 57, there was taxpayer delay in providing information. Increased efforts aimed at improved informal and formal information gathering during audits are required.
- Taxpayers provided new evidence or legal argument at objection stage for 59% (86) of cases.
- Constant messaging to taxpayers and tax professionals around providing timely, relevant information during audits to prevent costly disputes, may have had a positive impact on objection numbers.
- In some cases, our reason for decision (both substantive and penalty) as seen on the case file, could have been clearer and more coherent.
- From this sample, objections on the penalty decisions were seen in 22% of cases (or 32 of the 145 reviews) and 35% (51) of objections related to both the substantive and penalty decision.
- Where data was available, 95% of the shortfall penalty amount imposed at audit was disputed at objection. 83% of the penalty amount disputed was upheld at the objection stage: aligned to IQF.
- 40% (58) of the 145 objections were allowed in full and 34% (49) were allowed in part. For further analysis of the allowed in full and in part refer to the below table. These numbers are not in line with the population statistics – see “context” box.

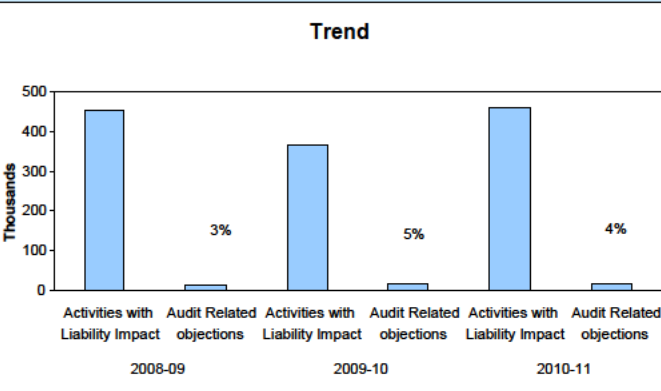
	Allowed in Full	Allowed in part	Disallowed	Other	Total
High Volume e.g. Refund Integrity, IMS	60%	29%	7%	4%	100%
Specific Audits e.g. Entitlement to input tax credits, Division 7A	32%	32%	24%	11%	100%
Complex/Comprehensive Audits e.g.. Capital gains, omitted income	3%	47%	38%	13%	100%

s22

s22

s22

Context – overall trend between active compliance activities with adjustment and objections



- 95-97% of active compliance activities are not disputed
- The percentage of activities with liability that were objected to, has remained stable at 3% to 5%.
- Bar chart represents the number of active compliance activities with liability impacts compared to the number of audit-related objections
- Activities with liability impact do not represent number of audit initiated amendments but represents the minimum number of potential objections cases. Activities may result in several objections.

% of Objections Allowed in Full and in part		
	2010	2011
% Allowed in full	33%	36%
% allowed in part	8%	10%

Note – for 2010 there were approximately 4000 objections completed in legacy systems that are not included in the data.

S&ME Penalties Review

Update on Progress

Nov 2012

Presented by
Naomi Robinson
Site Leader/Technical Director
Australian Taxation Office



Overview

- Scope
- S&ME Settlements
- Objection Decisions
- Active Compliance Heartbeat % of Penalties
- IQF Results
- Inspector General of Taxation Review
- Penalty Improvement Activities
- Questions



Working Group

Naomi Robinson – Technical & Case Leadership
Susanna Lombardi; and Mark Stoddard from
Interpretative Assistance
Mike Nelson from Active Compliance

Mathew Umina will be the SES sponsor for the
project.

Scope

The presentation will need to cover :-

- a full end to end story from audit through to objections – analysing whether penalties increase or decrease;
- whether there have been any changes since the increased use of ‘alternative dispute resolution’;
- where there is a settlement, what percentage of cases do we give away penalties
- whether the technical panel is effective;

S&ME Settlements 2011/2012

Quarter	No. of settlements #	Tax & penalties foregone	Tax and/or interest foregone	Penalties only foregone	No adjustments
Sep-11	11	9	2	0	0
Dec-11	8	8	0	0	0
Mar-12	10	6	1	0	3
Jun-12	41	27	12	0	2

- # number of settlements is measured by the number of Settlement Outcome Detail templates loaded under the settlement outcome in the Siebel case.
- The table shows that there were **no settlement cases in which penalties only** were foregone i.e. 0%.
- Also checked settlement cases concluded in the quarter ended 30 September 2012 and as for the previous 4 quarters, there were no settlement cases in which penalties only were foregone.

Source: Andrew Farrugia S&ME Settlements Coordinator



Objection Decisions Aug 2011 – June 2012

Criteria applied:

Objection cases:

- against an audit
- Where the dispute changed the original penalty amount



- Identified 31 cases
- Reviewed 20 cases,
- The findings are on the next 2 slides



Objections Completed 16/8/2011 – 30/6/2012 Where the Penalty Amount Changed

Assmt issue date	Tax amt alwd at obj	Plty amt alwd at obj	Interest amt alwd at obj	Finalisation	BPA summary
4/10/2011	73,802	55,349	0	Allowed in part	BPA unchanged (75%) shortfall reduced, Includes 6 related cases
7/04/2011	2,552	1,276	0	Allowed in part	BPA unchanged (50%) shortfall reduced
2/12/2010	3,569	1,785	0	Allowed in part	BPA unchanged (50%) shortfall reduced
2/12/2010	8,933	4,466	1,686	Allowed in part	BPA unchanged (50%) shortfall reduced
26/08/2011	3,051,672	762,919	550,174	Disallowed	BPA unchanged (25%) shortfall reduced, Includes 3 related cases
12/04/2010	128,099	97,220	0	Allowed in part	BPA unchanged (75%) shortfall reduced
2/11/2010	2,012,280	1,006,104	604,571	Allowed in part	BPA unchanged (50%) shortfall reduced
				Related cases	

- 70% cases reviewed BPA unchanged, substantive tax reduced the shortfall amount



Objections Completed 16/8/2011 – 30/6/2012 Where the Penalty Amount Changed

Assmt issue date	Tax amt alwd at obj	Plty amt alwd at obj	Interest amt alwd at obj	Finalisation	BPA summary
?	0	179903	72179	Allowed in part	For 2003: case officer remitted penalty (\$179,903) to nil but ATO processing error. Other years: 25% penalty remains.
17/03/2011	0	28524	0	Allowed in part	BPA reduced from 50% to 25% (80% VD reduction retained) - new argument & penalty imposed was not supported by evidence
	1040226	260056	0	Allowed in part	BPA of 50% reduced to 25% as substantiated documents were provided. NB: in audit - remitted penalties in full as all expenses were disallowed (the imposition of a penalty would provide an unjust result)
12/03/2007	0	4416381	20087	Allowed in part	Penalty reduced from 50% to 25% but remitted in full (inadvertent, honest and unintended mistake; there would be no liability to primary tax if a rectification order is obtained; exceptional case - penalty will be unjust). Penalty decision approved by AC (Simon Le Maistre). Evidence-penalty not supported Includes 3 related cases
1/12/2001					

Note: The increase in tax assessed or penalty does not appear to meet the criteria for issues to be referred to the Technical Panel.



Audit Objections Where Only the Penalty was Disputed 10/8/2011 – 30/6/2012

Tax amt alwd at obj	Plty amt alwd at obj	Finalisation	BPA summary
0	0	Disallowed	
0	17171	Allowed	substantiated evidence; timing adj, penalty harsh
0	50554	Allowed	Not a shortfall; UBNT
0	14535	Allowed	Inconsistent treatment with similar taxpayers
0	28524	Partially allowed	No new evidence; penalty harsh
0	11707	Allowed	Questionable objection decision
0	9919	Allowed	Questionable objection decision
\$1,851,863	62302	Allowed	Shortfall changed - Commissioner's Discretion (Div 7A) applied
\$552,574	87635	Allowed	Shortfall changed - Commissioner's Discretion (Div 7A) applied
	0	Disallowed	Invalid - previous objection already determined



2009-10 Active Compliance Heartbeat Total Liabilities and Penalties

2009-10	Total Liabilities	Penalties	% penalties of Liabilities
ATP	22	4	19%
CAS	138	1	1%
Indirect Tax	2,260	163	7%
LB&I	2,283	462	20%
MEI	1,301	90	7%
SME	1,185	227	19%
SNC	501	130	26%
SPR	481	28	6%
TPALS	1,098	175	16%
TOTAL	9,270	1,280	14%



2010-11 Active Compliance Heartbeat Total Liabilities and Penalties

2010-11	Total Liabilities	Penalties	% penalties of Liabilities
ATP	47	14	30%
CAS	105	2	2%
Indirect Tax	2,266	205	9%
LB&I	1,814	209	12%
MEI	1,535	92	6%
SME	1,447	276	19%
SNC	374	98	26%
SPR	417	28	7%
TPALS	3,009	372	12%
TOTAL	11,014	1,296	12%



2011-12 Active Compliance Heartbeat Total Liabilities and Penalties

2011-12	Total Liabilities	Penalties	% penalties of Liabilities
ATP	29	18	60%
CAS	84	3	3%
Indirect Tax	1,997	263	13%
LB&I	1,957	290	15%
MEI	2,067	140	7%
SME	1,631	250	15%
SNC	416	135	32%
SPR	665	36	5%
TPALS	2,749	307	11%
TOTAL	11,594	1,442	12%



YTD September 2012 Active Compliance Heartbeat Total Liabilities and Penalties

2012-13	Total Liabilities	Penalties	% penalties of Liabilities
ATP	2	0	4%
CAS	5	0	0%
Indirect Tax	281	52	19%
*LB&I	39	10	26%
MEI	418	43	10%
SME	603	102	17%
SNC	114	35	31%
SPR	153	16	10%
TPALS	708	82	12%
TOTAL	2,324	340	15%

*\$120m has been removed from LB&I Penalties amount due to a business line administrative error, and a further \$20.1m has been removed from the Tax raised amount, as this was reported in 2011-12.

Penalties - IQF Results

The IQF results for the quality of penalty decisions are generally good.

The most common penalties issues in both Compliance and Interpretative Assistance are:

- having inadequate evidence to support the aspects of the penalty decision, especially the assessment of behaviour, and
- poor reasoning, including poor use of existing evidence to support the penalty decision.



IQF Results – Other Issues

The issue to have arisen more than once in the last 9 months in Active Compliance and 6 months in Interpretative Assistance include:

- Voluntary disclosures – mostly not giving reductions when disclosure is invited, or giving reduction when no voluntary disclosure is made (AC)
- Remission – no grounds to support giving remission
- Not recording all steps in the penalty decision, or not making all penalty steps required to assess the penalty (AC)
- No evidence to show the audit decision including the penalty report issued to the taxpayer – the decision (letter) is not recorded or showing as a draft in Siebel (AC only).

Review into the ATO's administration of penalties

Peter Coakley has indicated that the Inspector General (IGT) would be reviewing the linkages between penalties and:

1. The 2009 review of Settlements (penalties as a bargaining chip)
2. The Objections Cube (what % of penalties decisions are reversed)
3. BSL L&D plans regarding penalties (links with IQF)
4. IQF and CIW results and OFIs around penalties

Peter suggested that the BSLs the IGT will be most interested in would be:

- 1 LB&I
- 2 SNC (particularly Project Wickenby)

IGT Review

The **Penalties review** has the potential to be very wide ranging. It will look at:

- Stakeholder concerns with the sustainability of ATO penalty decisions continue to be raised. In particular, questions have been raised as to whether the relevant ATO processes place sufficient emphasis on appropriate evidentiary bases for penalty decisions to avoid unsustainable penalties being used as ‘bargaining chips’ in settlement negotiations.
- Furthermore, submissions refer to significant compliance costs in disputing ATO penalty decisions. The ATO’s recent publication, *Your case matters*, also indicates an increase in objections to penalties and interest alone.
- In this review, the IGT will seek to determine the underlying causes for unsustainable ATO penalty decisions and whether improvements can be made to the ATO’s policies, procedures, training and support tools to achieve better outcomes. The IGT will also aim to examine the fairness of aspects of the penalty regime whilst recognising its role as a deterrent against non-compliance.



Penalty Improvement Activities

What	Who	Status Report
S&ME now require the use of standard position paper templates to ensure that taxpayers are encouraged to provide a penalty submission, which may address mitigating circumstances, prior to the final decision on penalties.		Now in place
The S&ME Penalties Specialist is now a member of the S&ME technical panel.		Since mid 2011
Penalty & Interest Workshops providing updates on the latest legislative and procedural changes to be provided to all S&ME IA & AC staff.	S&ME Technical Director	Provided in all major S&ME sites -Completed October 2012
S&ME News article included instructions for staff to complete the Facts and Evidence Worksheet for both the Substantive Tax Issue and for Penalties and Interest.	S&ME AC IQF Quality Team	October 2012 edition
S&ME AC IQF Quality Team included discussion to our National IQF Site Leaders Meeting with completing the Facts and Evidence Worksheet for both the Substantive Tax Issue and for Penalties and Interest.	S&ME AC IQF Quality Team	August 2012



Penalty Improvement Activities

What	Who	Status Report
A review of penalty decisions changed at objections and the reasons why the objection was allowed in part or in full is being undertaken	S&ME Delivery Executive	Update & findings mid Nov 2012
Draft 'Facts and evidence worksheet' template for penalties	S&ME Technical Director	Currently being updated to incorporate the comments which were received.
S&ME Penalty & Interest Decision Reports & Guides being updated to include the latest legislative and procedural changes	S&ME Policies & procedures/S&ME Technical Director	In progress
"Compliance Decision Making Training Course" being delivered to all S&ME staff	S&ME Technical & Case Leadership	"Train the trainer" training has been delivered, and some sites have received the course already.

Questions?

© COMMONWEALTH OF AUSTRALIA 2012
This presentation was current as at Nov 2012



Zhu, Katy

From: Coakley, Peter <Peter.Coakley@ato.gov.au>
Sent: Wednesday, 12 December 2012 4:00 PM
To: O'Connell, Judy; Barba, Ivan; Duncan, Wayne; Dick, Gregory; Burrows, Scott; Parrett, Ivan; Wheeler, Thomas; Martens, Michelle; Woods, Des; Golenda, Christine; Stevenson, Jeff
Cc: Reason, Jenny
Subject: ACSC background data - Latest Objections Cube and Settlements Data for your line's governance discussions. [DLM=FOR-OFFICIAL-USE-ONLY]
Importance: High

All,

FYI below - some recent data updates for you.

s22

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Thanks

Peter Coakley
 Assistant Commissioner
 Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

Table 1: Objection Cube year-to-date data to yesterday, for audit sourced objection outcomes

		Number of audit sourced objections		Total tax, penalty and interest		Total tax, penalty and interest		Total tax, penalty and interest		
		allowed	Variance	Total penalty amount in dispute	Total penalty amount allowed at objection	disputed	Variance	Total tax, penalty and interest		
ATP	22	\$5,718,643	\$3,869,217	\$62,527 1.6%	\$950,020	\$29,387 3.1%				
ITX	1276	\$245,778,106	\$230,401,917	\$53,522,396 23.2%	\$64,406,452	\$17,246,021 26.8%				
LBI	17	\$450,884,365	\$211,204,660	\$76,543,459 36.2%	\$13,595,899	\$12,777,892 94.0%				
MEI	4910	\$115,541,325	\$111,485,992	\$22,763,173 20.4%	\$33,528,172	\$6,766,301 20.2%				
SME	94	\$210,350,363	\$188,289,388	\$52,116,921 27.7%	\$50,589,779	\$15,617,822 30.9%				
SPR	376	\$30,606,964	\$25,162,711	\$5,989,987 23.8%	\$5,494,028	\$1,516,484 27.6%				
Other	63	\$66,070	\$179,579	\$510 0.3%	\$29,863	\$0 0.0%				
IA Work Owner	6758	\$1,058,945,836	\$770,593,464	\$210,998,973 27.4%	\$189,890,490	\$55,721,268 29.3%				

Table 2: Settlement Data by business line to 30 November 2012, including the penalties picture year to date.

BSL	Total number	Total ATO position	Total settled amount	Total variance	% variance	Pre settlement
penalties	Settled penalties	Variance	% variance on penalties	% penalty variance	vs total	variance amount which
includes all settlement components						
ATP	18	\$ 7,595,165.73	\$ 3,925,272.95	\$ 3,669,892.78	48%	\$ 800,789.43
	4,226.84	84%	4.54%			\$ 126,562.59
ITX	17	\$ 11,958,757.21	\$ 6,671,880.45	\$ 5,286,876.76	44%	\$ 2,988,152.50
	42,620.46	72%	14.43%			\$ 845,532.04
L&P	9	\$ 8,979,600.43	\$ 4,608,665.12	\$ 4,370,935.31	49%	\$ 2,207,055.03
	6,017.95	84%	12.43%			\$ 361,037.08
LBI	8	\$ 491,804,760.37	\$ 464,926,344.45	\$ 26,878,415.92	5%	\$ 12,831,436.51
	10,757,195.75	84%	72.43%			\$ 2,074,240.76
MEI	11	\$ 4,348,490.74	\$ 1,609,983.90	\$ 2,738,506.84	63%	\$ 576,829.16
	0,997.96	66%	2.57%			\$ 195,831.20
SME	99	\$ 184,429,264.09	\$ 124,414,223.72	\$ 60,015,040.37	33%	\$ 17,215,655.51
	13,469,843.15	78%	90.70%			\$ 3,745,812.36
SNC	24	\$ 27,245,970.52	\$ 14,851,289.18	\$ 12,394,681.34	45%	\$ 2,132,775.71
	8,127.64	32%	4.57%			\$ 1,454,648.07
SUPER	6	\$ 327,770.48	\$ 233,935.23	\$ 93,835.25	29%	\$ 53,998.84
	\$ 53,998.84	0%	0.36%			\$ -

30,003,028.59

2012-13 Active Compliance results by Revenue Product (YTD December 12)

Revenue Product	Tax	Penalties	Interest	Revenue protected	Collections
Excise (transfers & revenue)	15	1	0	0	-7
GST	820	109	6	1	735
Income Tax	2,127	341	397	925	1,940
PAYG withholding	326	42	20	0	307
Luxury car tax	6	1	0	0	1
Superannuation Guarantee Charge	180	39	26	0	117
Other superannuation	0	0	0	0	0
Total	3,474	533	450	926	3,093

2012-13 Active Compliance results by Market Segment (YTD December 12)

Market Segment	Tax	Penalties	Interest	Revenue protected	Collections
Individual	655	108	227	6	465
Micro	1,532	267	99	11	1,379
SME	784	130	80	134	587
Large	435	28	42	775	598
Government	38	0	0	0	38
Not-for-Profit	30	1	2	0	26
Total	3,474	533	450	926	3,093

2011-12 Active Compliance results by Revenue Product

Revenue Product	Tax	Penalties	Interest	Revenue protected	Collections
Excise (transfers & revenue)	0	10	6	0	-17
GST	2,305	347	13	0	1,985
Income Tax	5,279	958	894	929	3,454
PAYG withholding	981	76	19	0	824
Luxury car tax	10	7	0	0	2
Superannuation Guarantee Charge	365	51	48	0	233
Other superannuation	0	0	0	0	0
Total	8,941	1,449	979	929	6,481

2011-12 Active Compliance results by Market Segment

Market Segment	Tax	Penalties	Interest	Revenue protected	Collections
Individual	1,525	193	223	8	943
Micro	3,570	717	251	112	2,765
SME	1,909	234	98	226	1,467
Large	1,699	290	402	583	1,115
Government	87	0	1	0	58
Not-for-Profit	152	16	3	0	133
Total	8,941	1,449	979	929	6,481

2010-11 Active Compliance results by Revenue Product

Revenue Product	Tax	Penalties	Interest	Revenue protected	Collections
Excise (transfers & revenue)	97	19	8	0	43

GST	2,490	225	9	0	1,958
Income Tax	3,987	983	911	2,672	3,098
PAYG withholding	990	55	23	0	714
Luxury car tax	3	0	0	0	1
Superannuation Guarantee Charge	386	30	51	0	224
Other superannuation	0	0	0	0	0
Total	7,953	1,313	1,001	2,672	6,037

2010-11 Active Compliance results by Market Segment

Market Segment	Tax	Penalties	Interest	Revenue protected	Collections
Individual	920	162	116	24	667
Micro	3,423	702	317	86	2,079
SME	1,790	205	106	1,175	1,652
Large	1,655	240	447	1,386	1,492
Government	94	0	10	0	94
Not-for-Profit	71	5	4	0	55
Total	7,953	1,314	1,001	2,672	6,037

2009-10 Active Compliance results by Revenue Product

Revenue Product	Tax	Penalties	Interest	Revenue protected	Collections
Excise (transfers & revenue)	49	3	3	0	21
GST	2,192	233	2	0	2,012
Income Tax	3,882	904	688	1,081	2,557
PAYG withholding	672	112	39	0	511
Luxury car tax	7	0	0	0	8
Superannuation Guarantee Charge	353	28	35	0	127
Other superannuation	0	0	0	0	0
Total	7,155	1,280	767	1,081	5,234

2009-10 Active Compliance results by Market Segment

Market Segment	Tax	Penalties	Interest	Revenue protected	Collections
Individual	705	83	72	23	477
Micro	2,116	580	264	49	1,410
SME	1,624	142	86	124	1,280
Large	2,525	474	342	885	1,902
Government	124	0	1	0	121
Not-for-Profit	61	1	2	0	45
Total	7,155	1,280	767	1,081	5,234

All results have been rounded to the nearest million so components may not add to the total

Differences between Market Segment and Revenue Product penalties as some penalties can not be assigned to a Revenue Product

		Number of audit sourced object ons	Total Org/Amend assessment tax amount	Total Org/Amend assessment penalty amount	Total Org/Amend assessment interest amount	Total tax amount in dispute	Total penalty amount in dispute	Total interest amount in dispute	Total tax amount allowed at objection	Total penalty amount allowed at objection	Total interest amount allowed at objection
ATOF	INB - Personal Taxes	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATOP	INB - Personal Taxes	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATP	INB - Personal Taxes	11	\$1198658	\$458307	\$129354	\$1190871	\$458307	\$129076	\$3248	\$29387	\$29892
	MIC - Micro Businesses	10	\$2422799	\$25422	\$5548	\$646031	\$25422	\$636	\$0	\$0	\$0
	SME - Small to Medium Enterprises	1	\$932583	\$466291	\$79881	\$932583	\$466291	\$0	\$0	\$0	\$0
	Market Segment	22	\$4554040	\$950020	\$214583	\$2789485	\$950020	\$129712	\$3248	\$29387	\$29892
CAS	INB - Personal Taxes	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CS&C	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ITX	?	3	\$9074	\$0	\$0	\$9074	\$0	\$0	\$9074	\$0	\$0
	GOV - Government	3	\$1896906	\$0	\$0	\$1896906	\$0	\$0	\$1896906	\$0	\$0
	INB - Personal Taxes	62	\$5855394	\$2871550	\$142418	\$5458812	\$2797579	\$4350	\$2424966	\$1079134	\$0
	LGE - Large Market	9	\$32391666	\$2378043	\$0	\$32391666	\$2378043	\$0	\$3483046	\$1779248	\$0
	MIC - Micro Businesses	1096	\$110823436	\$50724419	\$387790	\$102901353	\$49798079	\$196089	\$22163837	\$10358670	\$12689
	NFP - Not for Profit	9	\$114417	\$36026	\$0	\$97932	\$36025	\$0	\$65684	\$35200	\$0
	SME - Small to Medium Enterprises	96	\$26662375	\$11404370	\$107255	\$22868673	\$9363580	\$65231	\$6179393	\$3982054	\$65231
	Market Segment	1278	\$177753268	\$67414407	\$637463	\$165624416	\$64373307	\$265670	\$36213806	\$17234305	\$77919
L&P	INB - Personal Taxes	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LBI	LGE - Large Market	16	\$392191672	\$13316055	\$44723670	\$152511967	\$13316055	\$44723670	\$52127586	\$12777892	\$11394982
	MIC - Micro Businesses	1	\$373125	\$279844	\$0	\$373125	\$279844	\$0	\$0	\$0	\$0
	Market Segment	17	\$392564797	\$13595899	\$44723670	\$152885092	\$13595899	\$44723670	\$52127586	\$12777892	\$11394982
MEI	?	8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	3798	\$22217887	\$11714754	\$1334267	\$20188012	\$11652886	\$897574	\$5249517	\$2493139	\$468128
	LGE - Large Market	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1074	\$52427865	\$19368617	\$8458312	\$48186507	\$21697023	\$7416454	\$7942563	\$4235015	\$2139308
	NFP - Not for Profit	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	24	\$1995208	\$638512	\$337116	\$1995208	\$555814	\$337116	\$256449	\$41351	\$0
	Market Segment	4907	\$76640960	\$31721882	\$10129695	\$70369726	\$33905723	\$8651144	\$13448529	\$6769505	\$2607436
	?	1	\$618329	\$463746	\$0	\$618329	\$463746	\$0	\$618329	\$463746	\$0
SME	INB - Personal Taxes	21	\$41611246	\$7353273	\$7753377	\$41113024	\$7353273	\$7753377	\$377747	\$509892	\$335599
	LGE - Large Market	2	\$748451	\$0	\$216636	\$748451	\$0	\$189929	\$0	\$0	\$8152
	MIC - Micro Businesses	43	\$32651627	\$15195830	\$9300054	\$20991901	\$15161513	\$9294705	\$2840520	\$738227	\$695812
	SME - Small to Medium Enterprises	27	\$49274458	\$21324582	\$12311418	\$39437803	\$21324582	\$12311418	\$20166896	\$7619293	\$6215372
	Market Segment	94	\$124904111	\$44337432	\$29581485	\$1020909509	\$44303114	\$29549429	\$24003492	\$9331157	\$7254936
	GOV - Government	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	83	\$1889460	\$70970	\$22609	\$1622727	\$69883	\$22609	\$742602	\$10682	\$259
	LGE - Large Market	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TPALS	MIC - Micro Businesses	231	\$8775984	\$2549501	\$383875	\$6402693	\$2438446	\$317540	\$972411	\$716387	\$6511
	NFP - Not for Profit	8	\$101333	\$27336	\$921	\$28512	\$27336	\$0	\$23404	\$8279	\$0
	SME - Small to Medium Enterprises	66	\$12552307	\$3684082	\$548586	\$10747893	\$2958363	\$526709	\$2712068	\$871136	\$16250
	Market Segment	390	\$23319084	\$6331888	\$955991	\$18801825	\$5494028	\$866858	\$4450484	\$1516484	\$23019
	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unknown	Market Segment	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	?	12	\$627403	\$463746	\$0	\$627403	\$463746	\$0	\$627403	\$463746	\$0
	GOV - Government	4	\$1896906	\$0	\$0	\$1896906	\$0	\$0	\$1896906	\$0	\$0
IA Work Owner	INB - Personal Taxes	4020	\$72772645	\$22468854	\$9381826	\$69573445	\$22331928	\$8806986	\$8798079	\$4122234	\$833878
	LGE - Large Market	30	\$425331789	\$15694098	\$44940306	\$185652084	\$15694098	\$44913599	\$55610632	\$14557140	\$11403134
	MIC - Micro Businesses	2475	\$207474836	\$88143632	\$18535578	\$179521610	\$89400327	\$17225424	\$33919331	\$16048298	\$2854319
	NFP - Not for Profit	18	\$215750	\$63362	\$921	\$126444	\$63362	\$0	\$79988	\$43479	\$0
	SME - Small to Medium Enterprises	214	\$91416931	\$37517836	\$13384256	\$75982160	\$34668629	\$13240473	\$29314806	\$12423834	\$6296853
	Market Segment	6773	\$799736259	\$164351528	\$86242887	\$513380052	\$162622090	\$84186482	\$130247145	\$47658731	\$21388183



		Number of audit sourced objections	Total Org/Amend assessment tax amount	Total Org/Amend assessment penalty amount	Total Org/Amend assessment interest amount	Total tax amount in dispute	Total penalty amount in dispute	Total interest amount in dispute	Total tax amount allowed at objection	Total penalty amount allowed at objection	Total interest amount allowed at objection
ATOF FPAB FINANCIAL POLICY ASSRNC 27673	INB - Personal Taxes	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATOP LD DDS DEVELOPMENT PROG 33219	INB - Personal Taxes	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATP TECHNICAL ADVICE 28626	INB - Personal Taxes	11	\$1198658	\$458307	\$129154	\$1190871	\$458307	\$129076	\$3248	\$29387	\$29892
	MIC - Micro Businesses	10	\$2422799	\$25422	\$5548	\$666031	\$25422	\$636	\$0	\$0	\$0
	SME - Small to Medium Enterprises	1	\$932583	\$466291	\$79881	\$932583	\$466291	\$0	\$0	\$0	\$0
	Market Segment	22	\$4554040	\$950020	\$214583	\$2789485	\$950020	\$129712	\$3248	\$29387	\$29892
CAS BEM ITAS HRR ALB 20200	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAS SAA SUPER PRODT MGT 28768	INB - Personal Taxes	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CSC SUBPLAN LD BUSINESS PARTNERS 29113	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ITX IAE ADELAIDE 27716	MIC - Micro Businesses	6	\$214386	\$31210	\$0	\$214386	\$31210	\$0	\$147510	\$8093	\$0
	Market Segment	6	\$214386	\$31210	\$0	\$214386	\$31210	\$0	\$147510	\$8093	\$0
ITX IAG LITIGATION SETTLEMENTS CHM 00309	INB - Personal Taxes	3	\$376361	\$200396	\$0	\$155909	\$200396	\$0	\$35557	\$52619	\$0
	LGE - Large Market	3	\$5781706	\$2378043	\$0	\$5781706	\$2378043	\$0	\$3483046	\$1779248	\$0
	MIC - Micro Businesses	11	\$2315153	\$1161415	\$0	\$2162668	\$1088846	\$0	\$2049903	\$219503	\$0
	SME - Small to Medium Enterprises	3	\$1433138	\$829542	\$0	\$1433138	\$829542	\$0	\$647816	\$485862	\$0
	Market Segment	20	\$9906358	\$4569395	\$0	\$9533421	\$4496827	\$0	\$6216322	\$2431994	\$0
ITX IAG OBJECTIONS CAN 25700	INB - Personal Taxes	6	\$55106	\$2899	\$0	\$55106	\$2899	\$0	\$0	\$1449	\$0
	MIC - Micro Businesses	104	\$2042867	\$233379	\$2789	\$1790367	\$170931	\$1103	\$475521	\$49311	\$0
	NFP - Not for Profit	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	3	\$521583	\$15546	\$0	\$537129	\$0	\$0	\$15546	\$0	\$0
	Market Segment	114	\$2619556	\$251823	\$2789	\$2382601	\$173830	\$1103	\$491066	\$50761	\$0
ITX IAG OBJECTIONS CAN 29712	INB - Personal Taxes	3	\$17016	\$12789	\$0	\$3822	\$12789	\$0	\$3822	\$3350	\$0
	LGE - Large Market	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	59	\$3221704	\$726900	\$0	\$2393794	\$503488	\$0	\$799252	\$475119	\$0
	NFP - Not for Profit	1	\$11080	\$0	\$0	\$11080	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	2	\$147575	\$0	\$0	\$147575	\$0	\$0	\$135158	\$0	\$0
	Market Segment	66	\$3397375	\$739689	\$0	\$2556271	\$516276	\$0	\$938232	\$478469	\$0
ITX IAG OBJECTIONS CHM 27404	?	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	5	\$133985	\$38411	\$0	\$35633	\$38411	\$0	\$20975	\$32271	\$0
	MIC - Micro Businesses	63	\$5863490	\$2451799	\$0	\$4479589	\$2305978	\$0	\$1886924	\$1247043	\$0
	SME - Small to Medium Enterprises	7	\$3901352	\$863808	\$13853	\$3900623	\$794793	\$0	\$974005	\$794793	\$0
	Market Segment	76	\$9898827	\$3354018	\$13853	\$8415845	\$3139182	\$0	\$2881904	\$2074107	\$0
ITX IAG OBJECTIONS CHM 28627	INB - Personal Taxes	1	\$6091	\$1424	\$0	\$6091	\$1424	\$0	\$0	\$1424	\$0
	Market Segment	1	\$6091	\$1424	\$0	\$6091	\$1424	\$0	\$0	\$1424	\$0
ITX IAG OBJECTIONS CHM 31228	INB - Personal Taxes	3	\$249966	\$0	\$0	\$249966	\$0	\$0	\$249966	\$0	\$0
	MIC - Micro Businesses	5	\$274060	\$11217	\$0	\$274060	\$11217	\$0	\$46774	\$11217	\$0
	SME - Small to Medium Enterprises	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	9	\$524025	\$11217	\$0	\$524025	\$11217	\$0	\$296740	\$11217	\$0
ITX IAG OBJECTIONS DAN 29711	?	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GOV - Government	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	2	\$73261	\$72629	\$0	\$73261	\$9344	\$0	\$0	\$9344	\$0
	LGE - Large Market	3	\$21960721	\$0	\$0	\$21960721	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	126	\$17978469	\$6111732	\$71500	\$17486211	\$4847290	\$12238	\$2544575	\$528615	\$7141
	NFP - Not for Profit	3	\$28360	\$4977	\$0	\$24002	\$4977	\$0	\$24002	\$4151	\$0
	SME - Small to Medium Enterprises	12	\$3449906	\$1950770	\$0	\$3449906	\$411340	\$0	\$465978	\$0	\$0
	Market Segment	148	\$43490717	\$8140107	\$71500	\$42994101	\$5272950	\$12238	\$3034555	\$542110	\$7141
ITX IAG OBJECTIONS HUR 33972	INB - Personal Taxes	1	\$126131	\$0	\$0	\$126131	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	37	\$970796	\$187205	\$0	\$985610	\$162675	\$0	\$336405	\$41986	\$0
	SME - Small to Medium Enterprises	1	\$189301	\$85573	\$0	\$0	\$85573	\$0	\$0	\$0	\$0
	Market Segment	39	\$1286228	\$272778	\$0	\$1111741	\$248248	\$0	\$336405	\$41986	\$0
ITX IAG OBJECTIONS LAT 33708	INB - Personal Taxes	4	\$0	\$0	\$0	\$973	\$0	\$0	\$973	\$0	\$0
	MIC - Micro Businesses	147	\$611495	\$606666	\$0	\$570388	\$606666	\$0	\$154557	\$31336	\$0
	NFP - Not for Profit	2	\$56034	\$28017	\$0	\$56034	\$28017	\$0	\$25766	\$28017	\$0
	SME - Small to Medium Enterprises	19	\$142525	\$48917	\$0	\$74286	\$48095	\$0	\$55612	\$41863	\$0
	Market Segment	172	\$810054	\$683600	\$0	\$701681	\$682778	\$0	\$236908	\$101216	\$0
ITX IAG OBJECTIONS MPO 27402	?	1	\$9074	\$0	\$0	\$9074	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	5	\$478404	\$322278	\$0	\$436483	\$322278	\$0	\$0	\$10480	\$0
	MIC - Micro Businesses	55	\$2649191	\$1068218	\$21758	\$2454416	\$1049296	\$10500	\$1184556	\$324362	\$0
	SME - Small to Medium Enterprises	8	\$2144018	\$1348465	\$0	\$2144018	\$1348465	\$0	\$1167845	\$677781	\$0
	Market Segment	69	\$5280687	\$2738961	\$21758	\$5043991	\$2720039	\$10500	\$2361475	\$1012623	\$0
ITX IAG OBJECTIONS MPO 33971	INB - Personal Taxes	1	\$64970	\$32485	\$0	\$64970	\$32485	\$0	\$0	\$0	\$0
	LGE - Large Market	1	\$3150000	\$0	\$0	\$3150000	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	55	\$39523291	\$19298746	\$0	\$39300841	\$19298058	\$0	\$5648371	\$2472352	\$0
	SME - Small to Medium Enterprises	6	\$1325064	\$642651	\$0	\$1241709	\$642651	\$0	\$794356	\$377297	\$0
	Market Segment	63	\$44063325	\$19973881	\$0	\$43757520	#####	\$0	\$6442727	\$2849649	\$0
ITX IAG OBJECTIONS NEW 28328	MIC - Micro Businesses	4	\$129725	\$48541	\$13832	\$15678	\$44621	\$13832	\$7839	\$22311	\$0
	Market Segment	4	\$129725	\$48541	\$13832	\$15678	\$44621	\$13832	\$7839	\$22311	\$0
ITX IAG OBJECTIONS NOP 33037	INB - Personal Taxes	4	\$650407	\$317141	\$0	\$634494	\$317141	\$0	\$287964	\$149865	\$0
	MIC - Micro Businesses	78	\$6123631	\$2444488	\$3529	\$5778499	\$2441606	\$3529	\$734986	\$155165	\$0
	NFP - Not for Profit	1	\$6816	\$0	\$0	\$6816	\$0	\$0	\$6816	\$0	\$0
	SME - Small to Medium Enterprises	5	\$425355	\$404398	\$0	\$235723	\$0	\$0	\$141403	\$10286	\$0
	Market Segment	88	\$7206209	\$3166027	\$3529	\$6655532	\$2758747	\$3529	\$1171169	\$315316	\$0
ITX IAG OBJECTIONS PAR 13452	INB - Personal Taxes	6	\$1618391	\$823442	\$0	\$1610668	\$819581	\$0	\$1532158	\$768674	\$0
	MIC - Micro Businesses	76	\$4934412	\$4329547	\$1430	\$4421387	\$4266588	\$0	\$1041560	\$2278825	\$0
	SME - Small to Medium Enterprises	7	\$1078800	\$631248	\$0	\$1078800	\$619649	\$0	\$568445	\$272720	\$0
	Market Segment	89	\$7631604	\$5784237	\$1430	\$7110855	\$5705837	\$0	\$3142163	\$3302219	\$0
ITX IAG OBJECTIONS RUN 33973	INB - Personal Taxes	1	\$351839	\$175920	\$8252	\$351839	\$175920	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	49	\$4313964	\$2297438	\$68194	\$4113057	\$1929677	\$45736	\$462507	\$87620	\$0
	SME - Small to Medium Enterprises	8	\$704510	\$1507263	\$93403	\$3251904	\$1507263	\$65231	\$383444	\$246761	\$65231
	Market Segment	58	\$9370313	\$3980620	\$169848	\$7716800	\$3612859	\$110967	\$845951	\$334381	\$65231
ITX IAG OBJECTIONS SYD 27820	GOV - Government	2	\$1896906	\$0	\$0	\$1896906	\$0	\$0	\$1896906	\$0	\$0
	INB - Personal Taxes	12	\$1095308	\$575187	\$127610	\$1095308	\$575188	\$0	\$171395	\$76346	\$0
	LGE - Large Market	1	\$1499239	\$0	\$0	\$1499239	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	102	\$2524150	\$1399938	\$16238	\$2425702	\$1386317	\$14307	\$1143050	\$645801	\$5548
	SME - Small to Medium Enterprises	2	\$146618	\$0	\$0	\$146618	\$0	\$0	\$146618	\$0	\$0
	Market Segment	119	\$7162221	\$1975126	\$143848	\$7063773	\$1961504	\$14307	\$3357969	\$722147	\$5548
ITX IAG OBJECTIONS	INB - Personal Taxes	5	\$558157	\$296551	\$6557	\$558157	\$289726	\$4350	\$122157	\$78551	\$0

MEI IA TECH ADVICE OBJ NEW 30955	MIC - Micro Businesses	65	\$1574074	\$55144	\$24113	\$1229816	\$43087	\$18840	\$21000	\$5250	\$2296
	SME - Small to Medium Enterprises	3	\$330794	\$82698	\$71419	\$330794	\$0	\$71419	\$130000	\$9739	\$0
	Market Segment	315	\$1904868	\$137842	\$95532	\$1560610	\$43087	\$90259	\$151000	\$14989	\$2296
	INB - Personal Taxes	325	\$28968	\$4846	\$1531	\$21955	\$4846	\$1531	\$13566	\$4125	\$1159
	MIC - Micro Businesses	79	\$11242815	\$482629	\$525154	\$3162479	\$2839707	\$14196	\$1348099	\$2830678	\$285816
MEI IA TECH ADVICE OBJ NEW 31654	Market Segment	404	\$11271783	\$487476	\$526685	\$3184435	\$2844553	\$15727	\$1361665	\$2834803	\$286975
	?	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	427	\$11329	\$2595	\$0	\$10823	\$2595	\$0	\$1566	\$2595	\$0
	MIC - Micro Businesses	61	\$369714	\$118542	\$42261	\$390000	\$118130	\$0	\$0	\$38030	\$0
	SME - Small to Medium Enterprises	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI IA TECH ADVICE OBJ NSW 34675	Market Segment	490	\$381043	\$121138	\$42261	\$400823	\$120725	\$0	\$1566	\$40625	\$0
	INB - Personal Taxes	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	?	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI IA TECH ADVICE OBJ PAR 30964	INB - Personal Taxes	141	\$2521035	\$414162	\$64952	\$2582656	\$461763	\$130952	\$251744	\$134879	\$33851
	MIC - Micro Businesses	28	\$145550	\$96850	\$10065	\$145550	\$96850	\$0	\$44900	\$1939	\$0
	Market Segment	170	\$2666585	\$511012	\$75017	\$2728206	\$558613	\$130952	\$296644	\$136818	\$33851
	INB - Personal Taxes	339	\$43526	\$7077	\$0	\$25639	\$7077	\$0	\$0	\$2273	\$0
	MIC - Micro Businesses	61	\$222327	\$64775	\$3811	\$168078	\$60677	\$3811	\$270302	\$44852	\$2069
MEI IA TECH ADVICE OBJ PAR 30965	SME - Small to Medium Enterprises	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	402	\$265854	\$71852	\$3811	\$193717	\$67754	\$3811	\$279392	\$47125	\$2069
	INB - Personal Taxes	430	\$77918	\$4716	\$2798	\$11892	\$1743	\$2798	\$0	\$0	\$0
	MIC - Micro Businesses	80	\$7192	\$0	\$0	\$41131	\$0	\$0	\$41131	\$0	\$0
	Market Segment	510	\$70726	\$4716	\$2798	\$53023	\$1743	\$2798	\$41131	\$0	\$0
MEI IA TECH ADVICE OBJ PAR 34616	INB - Personal Taxes	176	\$109473	\$0	\$8755	\$109473	\$0	\$8755	\$109473	\$0	\$8755
	MIC - Micro Businesses	38	\$416686	\$6981	\$2898	\$477819	\$6981	\$2898	\$7216	\$3608	\$1496
	Market Segment	214	\$526159	\$6981	\$11653	\$587292	\$6981	\$11653	\$116689	\$3608	\$10251
	INB - Personal Taxes	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI IA TECH ADVICE OBJ PROF 34500	INB - Personal Taxes	119	\$12955	\$6478	\$2171	\$5186	\$6478	\$0	\$5186	\$0	\$0
	MIC - Micro Businesses	37	\$37214	\$15526	\$8936	\$37214	\$2898	\$4497	\$5979	\$1495	\$2438
	Market Segment	156	\$50169	\$22004	\$10607	\$42399	\$9376	\$4497	\$11165	\$1495	\$2438
	INB - Personal Taxes	182	\$732	\$0	\$0	\$732	\$0	\$0	\$0	\$0	\$0
	LGE - Large Market	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI IA TECH ADVICE OBJ UMG 30954	MIC - Micro Businesses	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	215	\$732	\$0	\$0	\$732	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI IA TECH ADVICE OBJ VIC 15146	Market Segment	81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	9	\$42420	\$36561	\$0	\$27474	\$36561	\$0	\$27474	\$25351	\$0
	SME - Small to Medium Enterprises	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	16	\$42420	\$36561	\$0	\$27474	\$36561	\$0	\$27474	\$25351	\$0
MEI IA TECH ADVICE OBJ VIC MISC 31821	INB - Personal Taxes	64	\$321851	\$288733	\$0	\$320814	\$288733	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	80	\$321851	\$288733	\$0	\$320814	\$288733	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$184716	\$0	\$13606	\$184716	\$0	\$13606	\$0	\$0	\$0
	Market Segment	1	\$184716	\$0	\$13606	\$184716	\$0	\$13606	\$0	\$0	\$0
MEI IA TECH DIRECTION COMPLEX	MIC - Micro Businesses	3	\$4098241	\$161446	\$326442	\$4098241	\$161446	\$326442	\$0	\$0	\$0
	SME - Small to Medium Enterprises	1	\$1093145	\$273786	\$1093145	\$273786	\$1093145	\$273786	\$0	\$0	\$0
	Market Segment	4	\$5191386	\$435232	\$540078	\$5191386	\$435232	\$540078	\$0	\$0	\$0
	INB - Personal Taxes	12	\$6532547	\$5617558	\$587855	\$6694012	\$5586743	\$93627	\$24852	\$22366	\$0
	MIC - Micro Businesses	9	\$12123118	\$9570235	\$274550	\$19158198	\$9570235	\$703426	\$827444	\$578748	\$74223
MEI IA TECH DIRECTIONS OBJCTIONS 33750	Market Segment	21	\$18655665	\$15187793	\$1312405	\$25852210	#####	\$797053	\$852296	\$601114	\$74223
	INB - Personal Taxes	11	\$6274047	\$4779064	\$143026	\$6186909	\$4779064	\$143026	\$1690187	\$2034026	\$11993
	MIC - Micro Businesses	19	\$13965690	\$7686828	\$5806166	\$11085041	\$7686828	\$5501488	\$2794005	\$541471	\$1504810
	SME - Small to Medium Enterprises	3	\$283287	\$234250	\$41906	\$283287	\$234250	\$41906	\$0	\$0	\$0
	Market Segment	33	\$20523024	\$12700142	\$5991098	\$17555237	#####	\$5686420	\$4484192	\$2575497	\$1516803
MEI IWIE NEW TMS 34296	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MEI MAC NOR TMS 27589	Market Segment	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	1	\$0	\$36210	\$0	\$0	\$36210	\$0	\$0	\$24134	\$0
	Market Segment	1	\$0	\$36210	\$0	\$0	\$36210	\$0	\$0	\$24134	\$0
MEI TECHNICAL CLEARANCES 32437	INB - Personal Taxes	1	\$72412	\$14361	\$16710	\$72412	\$14361	\$16710	\$0	\$0	\$0
	MIC - Micro Businesses	3	\$152880	\$114659	\$26343	\$152880	\$114659	\$26343	\$143790	\$148750	\$26343
	SME - Small to Medium Enterprises	1	\$61081	\$0	\$264	\$2586	\$0	\$264	\$0	\$0	\$0
	Market Segment	5	\$286373	\$129020	\$43318	\$227878	\$129020	\$43318	\$143790	\$148750	\$26343
	INB - Personal Taxes	2	\$18158816	\$4645576	\$1898040	\$18158816	\$4645576	\$1898040	\$0	\$0	\$0
SME SD IA NR HIGH WLTH INDVOLS 33402	Market Segment	2	\$18158816	\$4645576	\$1898040	\$18158816	\$4645576	\$1898040	\$0	\$0	\$0
	INB - Personal Taxes	4	\$2119439	\$655709	\$426091	\$1594010	\$655709	\$426091	\$0	\$125981	\$9697
	MIC - Micro Businesses	2	\$1415373	\$330337	\$185450	\$790342	\$330337	\$185450	\$159527	\$39881	\$53565
	SME - Small to Medium Enterprises	1	\$0	\$3152161	\$1141057	\$0	\$3152161	\$1141057	\$0	\$0	\$0
	Market Segment	7	\$3534812	\$4138206	\$1752598	\$2384352	\$4138206	\$1752598	\$159527	\$165862	\$63262
SME SD IA NR PAR 26901	INB - Personal Taxes	6	\$304489	\$323424	\$0	\$31696	\$323424	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	6	\$987026	\$386650	\$372731	\$987026	\$352332	\$372731	\$46470	\$0	\$0
	SME - Small to Medium Enterprises	1	\$44210	\$24310	\$0	\$44210	\$24310	\$0	\$14426	\$15764	\$0
	Market Segment	13	\$1335724	\$734384	\$372731	\$1362931	\$700066	\$372731	\$60897	\$15764	\$0
	MIC - Micro Businesses	2	\$63573	\$10468	\$13328	\$0	\$10468	\$13328	\$0	\$10468	\$13328
SME SD IA NR PAR 28505	SME - Small to Medium Enterprises	2	\$346768	\$92035	\$966	\$315910	\$92035	\$966	\$315910	\$92035	\$966
	Market Segment	4	\$410341	\$102503	\$14294	\$315910	\$102503	\$14294	\$315910	\$102503	\$14294
	MIC - Micro Businesses	1	\$10738953	\$0	\$0	\$87032	\$0	\$0	\$87032	\$0	\$0
	SME - Small to Medium Enterprises	1	\$358142	\$179071	\$67166	\$358142	\$179071	\$67166	\$336884	\$168442	\$63179
	Market Segment	2	\$11097095	\$179071	\$67166	\$445174	\$179071	\$67166	\$423916	\$168442	\$63179
SME SD IA QR OLD 33967	MIC - Micro Businesses	1	\$4674	\$0	\$0	\$4674	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	1	\$0	\$483499	\$0	\$0	\$483499	\$0	\$0	\$130675	\$0
	Market Segment	2	\$4674	\$483499	\$0	\$4674	\$483499	\$0	\$0	\$130675	\$0
	?	1	\$618329	\$463746	\$0	\$618329	\$463746	\$0	\$618329	\$463746	\$0
	INB - Personal Taxes	3	\$750999	\$697565	\$6784	\$750999	\$697565	\$6784	\$377747	\$383911	\$0
SME SD IA QR UMG 02560	MIC - Micro Businesses	10	\$2208057	\$128508	\$544986	\$1934041	\$128508	\$539638	\$1928347	\$126237	\$539638
	SME - Small to Medium Enterprises	5	\$26551718	\$10888672	\$4120975	\$16926882	\$10888672	\$4120975	\$1078277	\$534267	\$173160
	Market Segment	19	\$30129102	\$12178491	\$4672745	\$20230250	#####	\$4667397	\$4002700	\$1508161	\$712798
	INB - Personal Taxes	4	\$4068600	\$1016639	\$1144576	\$4068600	\$1016639	\$1144576	\$0	\$0	\$0
	MIC - Micro Businesses	9	\$16331546	\$5339013	\$8033759	\$16331546	\$5339013	\$8033759	\$0	\$0	\$0
SME SD IA SR ADE 02694	SME - Small to Medium Enterprises	3	\$2512039	\$129532	\$95181	\$2485698	\$129532	\$95181	\$114974	\$99400	\$0
	Market Segment	16	\$22912185	\$6485184	\$9273516	\$22858544	\$6485184	\$9273516	\$114974	\$99400	\$0

SME SD IA SR BXH 01975	MIC - Micro Businesses	1	\$69491	\$17372	\$27561	\$69491	\$17372	\$27561	\$69491	\$17372	\$27561
	Market Segment	1	\$69491	\$17372	\$27561	\$69491	\$17372	\$27561	\$69491	\$17372	\$27561
SME SD IA SR GEE 28931	LGE - Large Market	2	\$748451	\$0	\$216636	\$748451	\$0	\$189929	\$0	\$0	\$8152
	MIC - Micro Businesses	7	\$680054	\$800579	\$95896	\$634870	\$800579	\$95896	\$405864	\$395519	\$35377
	SME - Small to Medium Enterprises	4	\$1078128	\$88638	\$279715	\$982003	\$88638	\$279715	\$982003	\$79121	\$279715
	Market Segment	13	\$2506633	\$889216	\$592247	\$2365324	\$889216	\$565540	\$1387867	\$474640	\$323244
SME SD IA SR NOR 03070	INB - Personal Taxes	1	\$16136491	\$0	\$4261176	\$16136491	\$0	\$4261176	\$0	\$0	\$325902
	MIC - Micro Businesses	1	\$0	\$8068246	\$0	\$0	\$8068246	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	4	\$16472728	\$6286665	\$5241352	\$16472728	\$6286665	\$5241352	\$16472728	\$6286665	\$5241352
	Market Segment	6	\$32609219	\$14354911	\$9502528	\$32609219	#####	\$9502528	\$16472728	\$6286665	\$5567254
SME SD IAC SC1 SOUTH CAS 30254	SME - Small to Medium Enterprises	4	\$1849644	\$0	\$1364741	\$1849644	\$0	\$1364741	\$851693	\$212923	\$457000
	Market Segment	4	\$1849644	\$0	\$1364741	\$1849644	\$0	\$1364741	\$851693	\$212923	\$457000
SPR TL IA ADVICE BRI 29394	GOV - Government	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LGE - Large Market	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	58	\$1192914	\$360298	\$5532	\$828862	\$314818	\$4805	\$173457	\$155055	\$0
	NFP - Not for Profit	3	\$51702	\$10585	\$0	\$25779	\$10585	\$0	\$23404	\$3510	\$0
	SME - Small to Medium Enterprises	11	\$1429549	\$248707	\$7793	\$1343997	\$243746	\$3104	\$18300	\$10481	\$0
	Market Segment	75	\$2674165	\$619590	\$133315	\$2198637	\$569149	\$7909	\$215161	\$169047	\$0
SPR TL IA ADVICE HOB 29158	INB - Personal Taxes	18	\$203181	\$33519	\$3769	\$184099	\$33519	\$3769	\$12596	\$7492	\$0
	MIC - Micro Businesses	11	\$434856	\$3995	\$1548	\$422160	\$3995	\$0	\$85425	\$107	\$450
	Market Segment	29	\$638037	\$37514	\$5817	\$606259	\$37514	\$3769	\$98021	\$7599	\$450
SPR TL IA ADVICE HOB 29160	INB - Personal Taxes	4	\$8644	\$4400	\$0	\$58644	\$4400	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	15	\$479410	\$155265	\$1219	\$233974	\$155265	\$1219	\$79453	\$14210	\$1219
	SME - Small to Medium Enterprises	3	\$370018	\$276547	\$15194	\$237347	\$276566	\$0	\$52464	\$79208	\$0
	Market Segment	22	\$858072	\$436232	\$16413	\$529965	\$436231	\$1219	\$131917	\$93418	\$1219
SPR TL IA ADVICE HOB 29466	INB - Personal Taxes	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	4	\$78212	\$14789	\$14275	\$33032	\$14789	\$0	\$7738	\$1935	\$0
	SME - Small to Medium Enterprises	3	\$132770	\$18123	\$0	\$130947	\$18123	\$0	\$8106	\$1606	\$0
	Market Segment	16	\$210982	\$32912	\$14275	\$163979	\$32912	\$0	\$15844	\$3541	\$0
SPR TL IA ADVICE HOB 33465	INB - Personal Taxes	13	\$422107	\$2200	\$0	\$409508	\$2200	\$0	\$74008	\$0	\$0
	MIC - Micro Businesses	16	\$1365017	\$460383	\$7304	\$750702	\$441757	\$0	\$238347	\$317653	\$0
	NFP - Not for Profit	1	\$46898	\$16414	\$921	\$0	\$16414	\$0	\$0	\$4600	\$0
	SME - Small to Medium Enterprises	8	\$1568018	\$305885	\$36502	\$1122398	\$293479	\$34498	\$550734	\$235261	\$16249
	Market Segment	38	\$3402040	\$784882	\$44727	\$2282608	\$753851	\$34498	\$863089	\$557513	\$16249
SPR TL IA ADVICE HOB 33687	INB - Personal Taxes	7	\$95587	\$29764	\$3730	\$53374	\$29764	\$3730	\$10540	\$2635	\$259
	MIC - Micro Businesses	1	\$2367	\$592	\$370	\$2367	\$592	\$370	\$0	\$0	\$0
	Market Segment	8	\$97954	\$30356	\$4100	\$55741	\$30356	\$4100	\$10540	\$2635	\$259
SPR TL IA ADVICE SYD 23639	MIC - Micro Businesses	4	\$222879	\$56772	\$42895	\$224900	\$56772	\$42417	\$12797	\$53902	\$2199
	Market Segment	4	\$222879	\$56772	\$42895	\$224900	\$56772	\$42417	\$12797	\$53902	\$2199
SPR TL IA ADVICE UMG 29161	INB - Personal Taxes	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	5	\$464740	\$59990	\$0	\$464736	\$59990	\$0	\$0	\$0	\$0
	NFP - Not for Profit	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SME - Small to Medium Enterprises	5	\$993614	\$169350	\$0	\$612369	\$94978	\$0	\$142199	\$55453	\$0
	Market Segment	12	\$1458355	\$229340	\$0	\$1077106	\$154968	\$0	\$142199	\$55453	\$0
SPR TL IA ADVICE UMG 29164	MIC - Micro Businesses	5	\$23477	\$8394	\$0	\$5592	\$8394	\$0	\$207	\$4246	\$0
	SME - Small to Medium Enterprises	1	\$457202	\$50693	\$0	\$457202	\$50693	\$0	\$123388	\$18508	\$0
	Market Segment	6	\$480680	\$59088	\$0	\$462794	\$59088	\$0	\$123595	\$22754	\$0
SPR TL IA ADVICE UMG 29165	INB - Personal Taxes	29	\$1150008	\$1087	\$15110	\$907169	\$0	\$15110	\$645458	\$555	\$0
	MIC - Micro Businesses	94	\$2901284	\$520038	\$4007	\$1910924	\$473976	\$4007	\$306085	\$168505	\$2577
	NFP - Not for Profit	3	\$2733	\$337	\$0	\$2733	\$337	\$0	\$0	\$169	\$0
	SME - Small to Medium Enterprises	25	\$3115641	\$745406	\$0	\$2323397	\$269678	\$0	\$524979	\$292524	\$0
	Market Segment	151	\$7169666	\$1266867	\$19117	\$5144224	\$743992	\$19117	\$5476523	\$461753	\$2577
SPR TL IA ADVICE UMG 29166	INB - Personal Taxes	1	\$9933	\$0	\$0	\$9933	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	18	\$1610828	\$908984	\$306725	\$1525442	\$908097	\$264721	\$68901	\$775	\$67
	SME - Small to Medium Enterprises	9	\$2902976	\$1711100	\$489107	\$2937718	\$1711100	\$489107	\$453371	\$4243	\$1
	Market Segment	28	\$4523736	\$2620084	\$795831	\$4473092	\$2619197	\$753828	\$522272	\$5018	\$68
SPR TL IA STO QLD 33686	SME - Small to Medium Enterprises	1	\$1582518	\$158252	\$0	\$1582518	\$0	\$0	\$838525	\$83852	\$0
	Market Segment	1	\$1582518	\$158252	\$0	\$1582518	\$0	\$0	\$838525	\$83852	\$0
TPALS ACDC NEW 26382	MIC - Micro Businesses	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Blank)	INB - Personal Taxes	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MIC - Micro Businesses	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Market Segment	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	?	12	\$627403	\$463746	\$0	\$627403	\$463746	\$0	\$627403	\$463746	\$0
	GOV - Government	4	\$1896906	\$0	\$0	\$1896906	\$0	\$0	\$1896906	\$0	\$0
	INB - Personal Taxes	4020	\$72772645	\$22468854	\$9381826	\$69573445	#####	\$8806986	\$8798079	\$4122234	\$833878
	LGE - Large Market	30	\$425331789	\$15694098	\$44940306	\$185652084	#####	\$44913599	\$55610632	\$14557140	\$11403134
	MIC - Micro Businesses	2475	\$207474836	\$88143632	\$18535578	\$179521610	#####	\$17225424	\$33919331	\$16048298	\$2854319
	NFP - Not for Profit	18	\$215750	\$63362	\$921	\$126444	\$63362	\$0	\$79988	\$43479	\$0
	SME - Small to Medium Enterprises	214	\$91416931	\$37517836	\$13384256	\$75982160	#####	\$13240473	\$29314806	\$12423834	\$6296853
	Market Segment	6773	\$799736259	\$164351528	\$86242887	\$513380052	#####	\$84186482	\$130247145	\$47658731	\$21388183

Zhu, Katy

From: Coakley, Peter <[REDACTED]>
Sent: Tuesday, 27 November 2012 11:00 AM
To: Stevenson, Jeff; O'Connell, Judy; Holt, Peter; Strong, Michael; Parrett, Ivan; Dick, Gregory; Cheetham, Paul; Burrows, Scott; Barford, Wayne
Cc: Hicks, Jenny
Subject: Data for your/our governance around penalties. [SEC=UNCLASSIFIED]
Attachments: Penalties imposed 3 years.ppt

Hello all,

As usual, this is information which should assist and inform your governance processes at a business line level.

Just to give you an update on our penalty trends, settlement trends including penalty reductions and data from the objections cube.

I've got three pictures for you.

1. attached here is the trend from 1 July 2010 to the end of October around penalties imposed as a percentage of liabilities raised by business line:

<<Penalties imposed 3 years.ppt>>

2. the end of October YTD picture of settlements (following on from the data tabled again last month) including reductions in penalties. This has been sourced from Law and Practice again:

BSL	Total number penalties	Total settled penalties	ATO position Variance	Total settled amount	Total variance	% variance on penalties	% penalty variance vs total	Pre settlement variance amount which includes all settlement components
ATP	17	\$ 119,193.29	\$ 7,376,520.31	\$ 3,765,997.03	\$ 3,610,523.28	49%	\$ 763,942.78	\$
		\$ 644,749.49	84%			0.68%		
ITX	11	\$ 691,795.50	\$ 11,958,146.72	\$ 6,128,453.81	\$ 5,829,692.91	49%	\$ 2,579,771.95	\$
		\$ 1,887,976.45	73%			1.99%		
L&P	7	\$ 361,037.08	\$ 8,389,503.01	\$ 4,456,081.65	\$ 3,933,421.36	47%	\$ 2,207,055.03	\$
		\$ 1,846,017.95	84%			1.95%		
LBI	6	\$ 317,998.00	\$ 406,987,165.17	\$ 389,564,720.83	\$ 17,422,444.34	4%	\$ 413,670.00	\$
		\$ 95,672.00	23%			0.10%		
MEI	9	\$ 155,893.68	\$ 3,543,561.12	\$ 1,256,081.11	\$ 2,287,480.01	65%	\$ 373,577.27	\$
		\$ 217,683.59	58%			0.23%		
SME	29	\$ 168,077.61	\$ 106,192,690.92	\$ 56,850,204.31	\$ 49,342,486.61	46%	\$ 5,430,394.65	\$
		\$ 5,262,317.04	97%			5.55%		
SNC	26	\$ 1,462,277.43	\$ 28,353,252.56	\$ 15,974,328.66	\$ 12,378,923.90	44%	\$ 2,125,147.70	\$
		\$ 662,870.27	31%			0.70%		
SUPER	5	\$	\$ 304,290.63	\$ 224,891.91	\$ 79,398.72	26%	\$ 50,151.72	\$
		\$ -	\$ 50,151.72			0.05%		

3. data sourced from the objections cube:

This is what it looked like as at 14 November 2012:.

		Number of audit sourced objections		Total tax, penalty and interest		Total tax, penalty and interest disputed		Total tax, penalty and interest	
		allowed at objection	% variance	Total penalty amount in dispute		Total penalty amount allowed at objection		% variance	
ATP	19	\$5,587,130	\$3,745,750	\$3,248	0%	\$896,409	\$0	0%	
ITX	1129	\$253,335,027	\$281,637,284	\$49,457,822	20%	\$55,953,277	\$15,714,822	28%	
L&P	0	\$0	\$0	\$0	0%	\$0	\$0	0%	
LBI	14	\$362,938,873	\$199,496,035	\$76,543,459	21%	\$12,777,892	\$12,777,892	100%	
MEI	4037	\$79,837,688	\$83,333,922	\$17,839,776	22%	\$25,934,748	\$5,525,810	21%	
SME	69	\$153,816,037	\$141,358,039	\$50,441,645	33%	\$38,608,074	\$14,885,179	39%	
SPR	304	\$24,982,344	\$20,926,674	\$5,180,882	21%	\$4,677,908	\$1,212,344	26%	
Other	44	\$0	\$149,206	\$0	0%	\$0	\$0	0%	
IA Work Owner		5616	\$880,497,099	\$730,646,909	\$199,466,832	23%	\$138,848,308	\$50,116,047	36%

Filtered by:

- ATO action – default assessment
- ATO action – post issue, and
- ATO action – pre-issue audit

These numbers do not include ME&I work management financials.

As usual, Second Commissioner Compliance has been briefed on these trends.

Peter Coakley

Active Compliance Capability Improvement Leader
Assistant Commissioner | Compliance Support and Capability
Australian Taxation Office
Phone: 07 3149 5606 | Mobile: 0401712424

ATO | Working for all Australians

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Friday, 25 January 2013 3:10 PM
To: Lee, Charlie
Cc: Pengilley, David; ATO External Scrutineers Gateway; Lucchese, Jason; Urbach, Richard
Subject: Email 24 - Follow up information request - Penalty review [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: case ids - 10 dec 12.xls

Hello Charlie,

The above spreadsheet is in response to:

Re: IGT-PEN-TOR3-REQ7

In this email, there is also a table 1 "Objection Cube year-to-date to yesterday". From this table we understand that 6,758 cases were objected to (across all the market segments). Please provide the Siebel case or activity ID, or any other identifying information that would enable IGT staff to easily access the relevant documents on ATO systems (e.g. name, TFN, etc.) to understand the reasons for variance from initial decisions.

I hope that's OK.

Regards

Peter Coakley
 Assistant Commissioner
 Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

From: Lee, Charlie [mailto:Charlie.Lxx@xxx.xxx.au]
Sent: Thursday, 17 January 2013 14:11
To: Coakley, Peter; Nicholson, Tracey
Cc: Pengilley, David; Lucchese, Jason; ATO External Scrutineers Gateway; McLoughlin, Andrew; Dam, Duy
Subject: Follow up information request - Penalty review [SEC=UNCLASSIFIED]

Peter

Thank you for the information you have already provided us. This has been very helpful in increasing our general understanding of the ATO's administration of the penalty regime and will no doubt prove to be useful in our review.

We are making our way through this information and, as we do so, we will ask you for clarifying information on a progressive basis. As a result of the information provided, particularly email 11 where you attached an email titled "ACSC background data – Latest Objections Cube and Settlements Data for your line's governance discussions" we would like follow up with a couple of extra requests.

* * * *

IGT-PEN-GEN-REQ2.1

Please provide statistics, broken up by BSL, preferably in an excel spreadsheet which outline the following information gathered since 1 July 2008 to present so that we can understand the progress of a penalty decision from the initial decision at audit through to finality (i.e. after the extinguishment of appeal rights – e.g. taxpayer accepts amendment, or settlement, etc.). We envisage that such information could be presented under the following headings:

BSL	Number of audits where penalty levied	Total penalty amount levied	Type of penalty levied	Number of penalty cases applied for remission	Number of penalties remitted or reduced in assessment	Total penalty amount involved	Total penalty amount in dispute	Total penalty amount allowed at assessment	Number of penalty cases applied for objection	Number of penalty decisions allowed
-----	---------------------------------------	-----------------------------	------------------------	-----------------------------------------------	-------------------------------------------------------	-------------------------------	---------------------------------	--------------------------------------------	-----------------------------------------------	-------------------------------------

IGT Commentary

Similar to our reasons for IGT-PEN-GEN-REQ2, from this request, we are seeking to understand the level and trends of different penalties being imposed, remitted, disputed, objected and settled in relation to penalty decisions across different market segments from 1 July 2008 to present. Based on the information you have already provided to us, we understand that this information may not be available from the one data repository (e.g. Siebel, Integrated Core Processing system, the Objections Cube, Settlements Register, etc). Accordingly, we would be happy to discuss with an ATO officer knowledgeable with these systems to assist them in compiling the necessary information for our review.

If there are any difficulties in being able to compile this data, the reliability of the data, we would like to understand these difficulties (if any). We would also prefer to have data that can be reconciled with numbers in the annual report (e.g. on page 68 of the 2011-12 annual report, it states “we undertook 6,918,304 active compliance activities, raising \$8.9 billion in tax liabilities and \$2.4 billion in penalties and interest liabilities.”)

IGT-PEN-TOR3-REQ7

In email 11 where you attached an email titled “ACSC background data – Latest Objections Cube and Settlements Data for your line’s governance discussions,” within this further email, there is a table 2 “Settlement Data by business line to 30 November 2012”. From this table we understand that 192 cases applied for settlement (across all the market segments). Please provide the Siebel case or activity ID, or any other identifying information that would enable IGT staff to easily access the relevant documents on ATO systems (e.g. name, TFN, etc.) to understand the reasons for variance from initial decisions.

In this email, there is also a table 1 “Objection Cube year-to-date to yesterday”. From this table we understand that 6,758 cases were objected to (across all the market segments). Please provide the Siebel case or activity ID, or any other identifying information that would enable IGT staff to easily access the relevant documents on ATO systems (e.g. name, TFN, etc.) to understand the reasons for variance from initial decisions.

IGT Commentary

Submissions have raised concerns that a significant proportion of initial penalty decisions are reduced or remitted on internal and external review and providing us with a number of reasons for this occurring. We would like to understand the reasons for decisions being reduced or remitted by reviewing those decisions that have either been objected to or when a settlement was reached. We would appreciate information you believe can help us in understanding the reasons for initial penalty decisions being reduced or remitted on review, objection or settlement.

* * * *

To ensure that our request above does not result in any unnecessary work being undertaken by the ATO (or ourselves), we would appreciate a quick telephone call for the relevant ATO officers, who will be tasked in collating the above material. This is so that we have a common understanding on what information is available and what could best assist us in developing our thinking on the relevant issues. I imagine that such a call would take no longer than 30 minutes.

If you have any questions, please feel free to contact myself or David.

Regards
Charlie

Charlie Lee
Adviser
Office of the Inspector-General of Taxation
Level 19, 50 Bridge Street, Sydney 2000

Phone: (02) 8239 2117
 Email: charlie.lee@igt.gov.au

Please Note: The information contained in this e-mail message and any attached files may be confidential information and may also be the subject of legal professional privilege. If you are not the intended recipient, any use, disclosure or copying of this e-mail is unauthorised. If you have received this e-mail by error please notify the sender immediately by reply e-mail and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Tuesday, 29 January 2013 10:04 AM
To: Lee, Charlie
Cc: Pengilley, David; ATO External Scrutineers Gateway; Lucchese, Jason; Urbach, Richard
Subject: Email 25: IGT Request - Penalties Review - The Cube data [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: case ids - 10 dec 12 with penalties v2.xls

Charlie,

Does this help?

Peter

Peter Coakley
Assistant Commissioner
Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

From: Jones, Kevin
Sent: Tuesday, 29 January 2013 07:35
To: Coakley, Peter; Scanlan, Vicki
Cc: Voegt, Sean; Trenear, Cathrine
Subject: RE: IGT Request - Penalties Review - The Cube data [DLM=FOR-OFFICIAL-USE-ONLY]

Hi Peter

Here is the updated spreadsheet

<<case ids - 10 dec 12 with penalties v2.xls>>

There are no financial or penalty details available through the current reporting platform for Siebel Work Management (those ID's are all numeric and look like 1-0123456789)

Regards,

Kevin

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this

transmission together with any attachments.

Released under FOI Act 1982
Australian Taxation Office

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.au>
Sent: Wednesday, 30 January 2013 7:05 AM
To: Lee, Charlie
Cc: Pengilley, David; ATO External Scrutineers Gateway; Lucchese, Jason; Urbach, Richard; Jones, Kevin
Subject: Email 26 - IGT Review of Penalties [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: Data for IGoT BSL Team and case level ID.xls

Charlie,

As discussed between you and Kevin Jones yesterday.

Peter Coakley
Assistant Commissioner
Active Compliance Capability Improvement Leader
Mobile: 0401712424
Brisbane Office: 0731495606

From: Jones, Kevin
Sent: Tuesday, 29 January 2013 15:41
To: Coakley, Peter
Cc: Trenear, Cathrine; Scanlan, Vicki; Voegt, Sean
Subject: Updated data for IGoT [DLM=FOR-OFFICIAL-USE-ONLY]

Hi Peter

Charlie rang this morning and we discussed the data request. I have now provided an updated spreadsheet that I indicated would go through you first

<<Data for IGoT BSL Team and case level ID.xls>>

When Charlie and I spoke, I told him that based on his request; there are a number of limitations with the data and the reports that come from the cube. He understood these but asked for a list of them when the data came through:

1. The reported data has been assured as being an accurate reflection on what is recorded in Siebel. However, there has been no validation on the data being manually recorded in Siebel.
2. Most of the ATOs objection work is done by one business line – Micro Enterprises and Individuals. Most of Micro Enterprises and Individuals work is routine, simple and for efficiency reasons, completed in Work Management. There are no financial details recorded for this work and Charlie will see lots of zeros in columns where the work item ID is all numeric and looks like 1-1234567890
3. This is a relatively immature reporting regime. That is, it has effectively been in place since 1 July 2012 and there are known data quality issues, particularly with some of the earlier completed cases. The quality of the data is improving but IGoT have been provided with information from day 1, meaning that they may come across data input errors.
4. I could not provide the business line for the individual work item IDs as the technical build of the cube prevents it. The information is rolled up hierarchically ie individual case to team to business line to ATO. That is you cannot show any two of those measures at the same time.
5. The information comes from a live case management system. While the information comes from closed cases, there have been instances where cases have been reopened and data details changed, particularly where errors have been identified. The reports would not reconcile back to the original snapshot based on the expanded data request as it presents a point in time snapshot. That is, the reports may be subject to change as the results are not locked down but change when case details are changed.

Originally provided (summary)

	Number of audit sourced objections disputed	Total tax, penalty and interest allowed at objection	Total tax, penalty and interest allowed	Total tax, penalty and interest Variance	Total tax, penalty and interest	Total tax, penalty and interest	Total tax, penalty and interest
6758	\$1,058,945,836	\$770,593,464	\$210,998,973	27.40%	\$189,890,490	\$55,721,268	29.30%

To now

	Number of audit sourced objections disputed	Total tax, penalty and interest allowed at objection	Total tax, penalty and interest allowed	Total tax, penalty and interest Variance	Total tax, penalty and interest	Total tax, penalty and interest	Total tax, penalty and interest
6773	\$1,050,330,674	\$760,188,624	\$199,294,059	26.20%	\$162,622,090	\$47,658,731	29.31%

Charlie indicated they were more interested in the decisions, not so much individual case reported results.

Regards,

Kevin

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Friday, 22 February 2013 1:28 PM
To: Lee, Charlie
Cc: Pengilley, David; Horton, Bernice; Urbach, Richard
Subject: Email 27 CEM related papers as requested - Objection Review and Learning & Development [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: Objections Review Sept Update draftv1.ppt; Agenda 28 February FINAL.doc; Agenda Item 7 - Objections Review.doc; CEMMinutes28Feb2012FINAL.doc; 2711 - CEM - Agenda 8.1 - Attachment A L&D Focus areas.ppt; 2711 - CEM - Agenda 8.2 - AttachmentB_CEM_LDTrainingByFocusAreaBSL.xls; 2711 - CEM - Agenda 8.3 - AttachmentC_DCoursesUnderDevelopment.xls; 2711 - CEM - Agenda 8.4 - AttachmentD_CEM_LDCapabilityDevelopment.ppt; Nov CEM Agenda_Final.doc; 271112_CEM minutes Final.doc

Hello Charlie,

As requested.

In additional, of course, Bruce Quigley, as who will tell you, has been seeing frequent updates on the settlement numbers (for penalty reductions) and objection numbers for penalties allowed in full or part, as circulated yo Active Compliance Steering Committee members.

His oversight, interest and support has resulted in the work program around revised practice statements, information tools

Peter Coakley
Assistant Commissioner
Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

1. Update to improvement initiatives following the Objection Review Project.

<<Objections Review Sept Update draftv1.ppt>>

2. Copy of CEM minutes 28 February, 2012.

<<Agenda 28 February FINAL.doc>> <<Agenda Item 7 - Objections Review.doc>>
 <<CEMMinutes28Feb2012FINAL.doc>>

3. Copies of Agendas and Minutes to CEM meetings post 28 February, 2012, where penalties are discussed.

<<2711 - CEM - Agenda 8.1 - Attachment A L&D Focus areas.ppt>> <<2711 - CEM - Agenda 8.2 - AttachmentB_CEM_LDTrainingByFocusAreaBSL.xls>> <<2711 - CEM - Agenda 8.3 - AttachmentC_DCoursesUnderDevelopment.xls>> <<2711 - CEM - Agenda 8.4 - AttachmentD_CEM_LDCapabilityDevelopment.ppt>> <<Nov CEM Agenda_Final.doc>> <<271112_CEM minutes Final.doc>>

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Released under FOI Act 1982
Australian Taxation Office

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.au>
Sent: Tuesday, 5 March 2013 7:48 AM
To: Lee, Charlie; Pengilley, David
Cc: Horton, Bernice; Urbach, Richard; Hicks, Jenny; Salmi, Felicity
Subject: Email 29: IGT Penalties Review - data requested at discussion on 21 February 2013 [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: objection outcomes v2.xls; Settlement data July 2009 to 31Dec 2012.xls; 049 finalised cases 01 July 09 - 30 December 12.zip; 049 ERR information.zip

Hello David and Charlie,

Thanks for yesterday. It's always worthwhile getting the industry's views on how we're performing and their perceptions.

Attached is most of the information requested at the discussion on 21 February 2013. We haven't included the information on reconciling penalties, primary tax and interest to the annual report and will provide it as soon as we can.

Objections:

Objections outcomes v2 is an update of data previously provided. It includes BSL, outcome and reason. It has been updated for the period 1 Jul 12 to 31 Dec 13; the previous data was to 8 December 2012.

On the second and third tabs are the Siebel Case and Work Management objection outcome templates.

When reading the data please note:

1. The reported data has been assured as being an accurate reflection on what is recorded in Siebel. However, there has been no validation on the data being manually recorded in Siebel.
2. Most of the ATOs objection work is done by one business line – Micro Enterprises and Individuals. Most of Micro Enterprises and Individuals work is routine, simple and, for efficiency reasons, completed in Work Management. There are no financial details recorded for this work. These can be identified from the column which show zeros and the work item ID is all numeric, for example 1-1234567890
3. This is a relatively immature reporting regime. That is, it has effectively been in place since 1 July 2012 and there are known data quality issues, particularly with some of the earlier completed cases. The quality of the data is improving but you have been provided with information from day.
4. We could not provide the business line for the individual work item IDs as the technical build of the cube prevents it. The information is rolled up hierarchically, that is individual case to team to business line to ATO. That is you cannot show any two of those measures at the same time. (Updated to now include BSL)
5. The information comes from a live case management system. While the information comes from closed cases, there have been instances where cases have been reopened and data details changed, particularly where errors have been identified. The reports would not reconcile back to the original snapshot based on the expanded data request as it presents a point in time snapshot. That is, the reports may be subject to change as the results are not locked down but change when case details are changed

Settlements

Settlement data July 2009 to 31Dec 2012.xls includes data for each financial year or part year. Each tab includes two sets of reports. The report at the top of the spreadsheet lists all settlements and the report at the end lists settlements that have both penalty and primary tax variances.

Tab 1 of the document also includes worksheet on heading definitions for the Settlements Outcome report and report obtained from the Settlement Register.

Litigation

049 - finalised cases 01 July 09 - 30 December 12 (xls in zip file) provides a further breakdown to include primary tax, penalty allowed, disputed penalty, etc.

This file is constructed with pivot tables. To expand the information, double click on the cell and another tab will open in the spreadsheet with all the data.

The data does not specifically indicate why the penalties have been reduced; we do not have a reason code to indicate why the penalty has been reduced. These changes may not be as a 'direct result' but as part of the negotiation process. The data can indicate that a penalty and/or the total in dispute have been reduced. As explained at the phone hook up, additional information regarding the reasons would have to be obtained from the litigation officer in charge of the matter.

Attached is 049 ERR information.xls which includes statistics and data for the cases from the Early Resolution Reports (ERR).

To expand the information, open the tab for the financial year and double click on the cell with the number for the outcome you wish to review. It will open a page with the summary data for the cases.

The information for the 2009-10, 2010-11, and 2011-12 financial years is generated from the ERR e-form. ERR information from 1 July 2012 to 30 December 2012 has been generated using data captured in Siebel outcome templates.

The ERR form only relates to the matter that was subject to litigation. It doesn't make any reference to earlier litigation matters.

This is a link to the ERR process. <http://intranet/content.asp?doc=/content/00/00211217.htm&m=48225>

This link relates to the completing the e-form but we are now generating the data from the information in Case Management Litigation templates in Siebel. We expect to generate this information entirely from the Siebel data from 1 July 2013. These documents will be amended to reflect the changed process in the future.

If you would like assistance with the spreadsheets please contact Felicity Salmi.

Regards

Peter Coakley

Active Compliance Capability Improvement Leader
Assistant Commissioner | Compliance Support and Capability
Australian Taxation Office
Phone: 07 3149 5606 | Mobile: 0401712424

ATO | Working for all Australians

From: Lee, Charlie [mailto:Charlie.L@xau]
Sent: Thursday, 21 February 2013 08:53
To: Horton, Bernice
Cc: Pengilley, David
Subject: RE: IGT Penalties Review - ATO attendees [SEC=UNCLASSIFIED]

Bernice

We appreciate you co-ordinating the phone hook-up yesterday as it was very helpful in furthering our understanding. Following from the call, I thought it might be useful to document in this email, all the action items that were discussed.

All participants

- To provide data consistently from 1 July 2009 to present (e.g. 31 December 2012 or a similar YTD) (where possible).

Jenny Hicks - Compliance Support & Capability (CS&C), Active Compliance Governance (Active Compliance)

- Jenny to provide information on the primary tax, penalty and interest by business line that collectively reconcile with disclosures in the annual report.

Kevin Jones - CS&C - Interpretative Assistance Capability Unit (Objections)

- Kevin to provide the templates that are used to record objection information in Siebel case and work management.
- Kevin to expand the data fields in the Objection cube report to include information on the causes / reasons for objection decisions.

Therese Singh - Law & Practice - Corporate Practice and Policy (Settlement)

- Therese to provide settlements data from 1 July 2009 to present.
- Therese to differentiate those cases where penalties are changed as a direct result of changes to the primary tax against cases where penalties was the main factor.

Felicity Salmi - Law & Practice, Legal Services Branch (Litigation)

- Felicity to provide a further breakdown of the information already provided to include the primary tax, the penalty allowed, the penalty disputed, etc.
- Felicity to differentiate those cases where penalties are changed as a direct result of changes to the primary tax against cases where penalties was the main factor.
- Felicity to provide intranet links to the Early Resolution Reports (ERR) and advise whether any information in the ERR that could tell us the reasons why an earlier penalty decision was varied.

Please let us know if you think we have missed any actions items not listed above. If there are any other information that you believe may be useful for us in developing a clearer understanding of the level and reasons for changes in penalty decisions, that would be most appreciated.

As always, if there is any concern or confusion over what we've requested please call me at first instance to discuss.

Regards
Charlie

Charlie Lee
Adviser
Office of the Inspector-General of Taxation
Level 19, 50 Bridge Street, Sydney 2000
Phone: (02) 8239 2117
Email: charlie.lee@igt.gov.au

From: Horton, Bernice
Sent: Tuesday, 19 February 2013 13:52
To: 'David.Pengilley@igt.gov.au'
Cc: 'charlie.lee@igt.gov.au'
Subject: IGT Penalties Review - ATO attendees [SEC=UNCLASSIFIED]

Hello David,

There will be a change in the attendees on Wednesday to explore statistics. Felicity Salmi will be attending in place of Anne Lawson. The attendees are now:

Jenny Hicks - Compliance Support & Capability (CS&C), Active Compliance Governance
 Therese Singh - Law & Practice - Corporate Practice and Policy (Settlement)
 Felicity Salmi - Law & Practice, Legal Services Branch (Litigation)
 Gill Arredondo - CS&C - Compliance Enterprise Reporting Team
 Kevin Jones - CS&C - Interpretative Assistance Capability Unit (objections)
 Bernice Horton - CS&C - Compliance Penalties and Interest Team.

Regards,

Bernice Horton

Executive Director | Compliance Support and Capability
 Compliance Penalties and Interest Team

Phone: 07 314 95624 | Mobile: 0423 023 579 | Facsimile: 07 314 95642

ATO | *Working for all Australians*

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Please Note: The information contained in this e-mail message and any attached files may be confidential information and may also be the subject of legal professional privilege. If you are not the intended recipient, any use, disclosure or copying of this e-mail is unauthorised. If you have received this e-mail by error please notify the sender immediately by reply e-mail and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this

transmission together with any attachments.

Released under FOI Act 1982
Australian Taxation Office

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Tuesday, 22 January 2013 7:07 AM
To: Lee, Charlie
Cc: Pengilley, David; ATO External Scrutineers Gateway; Lucchese, Jason; Urbach, Richard
Subject: FW: Follow up information request - Penalty review [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: YTD Nov 2012 xls

Hi Charlie,

Email 23.

Regarding one of your additional requests highlighted in red below. I attach above a spreadsheet with the relevant information.

Regards.

Peter

Peter Coakley
 Assistant Commissioner
 Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

From: Lee, Charlie [mailto:Charlie.Lxx@xxx.xxx.au]
Sent: Thursday, 17 January 2013 14:11
To: Coakley, Peter; Nicholson, Tracey
Cc: Pengilley, David; Lucchese, Jason; ATO External Scrutineers Gateway; McLoughlin, Andrew; Dam, Duy
Subject: Follow up information request - Penalty review [SEC=UNCLASSIFIED]

Peter

Thank you for the information you have already provided us. This has been very helpful in increasing our general understanding of the ATO's administration of the penalty regime and will no doubt prove to be useful in our review.

We are making our way through this information and, as we do so, we will ask you for clarifying information on a progressive basis. As a result of the information provided, particularly email 11 where you attached an email titled "ACSC background data – Latest Objections Cube and Settlements Data for your line's governance discussions" we would like follow up with a couple of extra requests.

* * * *

IGT-PEN-GEN-REQ2.1

Please provide statistics, broken up by BSL, preferably in an excel spreadsheet which outline the following information gathered since 1 July 2008 to present so that we can understand the progress of a penalty decision from the initial decision at audit through to finality (i.e. after the extinguishment of appeal rights – e.g. taxpayer accepts amendment, or settlement, etc.). We envisage that such information could be presented under the following headings:

BSL	Number of audits where penalty levied	Total penalty amount levied	Type of penalty levied	Number of penalty cases applied for remission	Number of penalties remitted or reduced in assessment	Total penalty amount involved	Total penalty amount in dispute	Total penalty amount allowed at assessment	Number of penalty cases applied for objection	Number of penalty decisions allowed
-----	---------------------------------------	-----------------------------	------------------------	-----------------------------------------------	-------------------------------------------------------	-------------------------------	---------------------------------	--------------------------------------------	-----------------------------------------------	-------------------------------------

IGT Commentary

Similar to our reasons for IGT-PEN-GEN-REQ2, from this request, we are seeking to understand the level and trends of different penalties being imposed, remitted, disputed, objected and settled in relation to penalty decisions across different market segments from 1 July 2008 to present. Based on the information you have already provided to us, we understand that this information may not be available from the one data repository (e.g. Siebel, Integrated Core Processing system, the Objections Cube, Settlements Register, etc). Accordingly, we would be happy to discuss with an ATO officer knowledgeable with these systems to assist them in compiling the necessary information for our review.

If there are any difficulties in being able to compile this data, the reliability of the data, we would like to understand these difficulties (if any). We would also prefer to have data that can be reconciled with numbers in the annual report (e.g. on page 68 of the 2011-12 annual report, it states “we undertook 6,918,304 active compliance activities, raising \$8.9 billion in tax liabilities and \$2.4 billion in penalties and interest liabilities.”)

IGT-PEN-TOR3-REQ7

In email 11 where you attached an email titled “ACSC background data – Latest Objections Cube and Settlements Data for your line’s governance discussions,” within this further email, there is a table 2 “Settlement Data by business line to 30 November 2012”. From this table we understand that 192 cases applied for settlement (across all the market segments). Please provide the Siebel case or activity ID, or any other identifying information that would enable IGT staff to easily access the relevant documents on ATO systems (e.g. name, TFN, etc.) to understand the reasons for variance from initial decisions.

In this email, there is also a table 1 “Objection Cube year-to-date to yesterday”. From this table we understand that 6,758 cases were objected to (across all the market segments). Please provide the Siebel case or activity ID, or any other identifying information that would enable IGT staff to easily access the relevant documents on ATO systems (e.g. name, TFN, etc.) to understand the reasons for variance from initial decisions.

IGT Commentary

Submissions have raised concerns that a significant proportion of initial penalty decisions are reduced or remitted on internal and external review and providing us with a number of reasons for this occurring. We would like to understand the reasons for decisions being reduced or remitted by reviewing those decisions that have either been objected to or when a settlement was reached. We would appreciate information you believe can help us in understanding the reasons for initial penalty decisions being reduced or remitted on review, objection or settlement.

* * * *

To ensure that our request above does not result in any unnecessary work being undertaken by the ATO (or ourselves), we would appreciate a quick telephone call for the relevant ATO officers, who will be tasked in collating the above material. This is so that we have a common understanding on what information is available and what could best assist us in developing our thinking on the relevant issues. I imagine that such a call would take no longer than 30 minutes.

If you have any questions, please feel free to contact myself or David.

Regards
Charlie

Charlie Lee
Adviser
Office of the Inspector-General of Taxation
Level 19, 50 Bridge Street, Sydney 2000

Phone: (02) 8239 2117
Email: charlie.lee@igt.gov.au

Please Note: The information contained in this e-mail message and any attached files may be confidential information and may also be the subject of legal professional privilege. If you are not the intended recipient, any use, disclosure or copying of this e-mail is unauthorised. If you have received this e-mail by error please notify the sender immediately by reply e-mail and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Reason, Jenny <Jenny.Reason@ato.gov.au> on behalf of Hicks, Jenny
<X@X>
Sent: Thursday, 28 March 2013 5:47 PM
To: Lee, Charlie
Cc: Hicks, Jenny; Coakley, Peter; Horton, Bernice; Willey, Julie
Subject: FW: IGoT Request 15 documentation [SEC=UNCLASSIFIED]
Attachments: IGT: Information request - SME end to end review of penalties [DLM=For-Official-Use-Only] [SEC=UNCLASSIFIED]

Importance: High

Good Afternoon Charlie,
Please find attached the information sent from S&ME to fulfil - **Request 15. S&ME end to end review of penalties referred to in CPIF minutes in November.**

<<IGT: Information request - SME end to end review of penalties [DLM=For-Official-Use-Only]
[SEC=UNCLASSIFIED]>>

Thanks,

Jenny Reason
Personal Assistant to Jenny Hicks A/g Assistant Commissioner I Active Compliance Improvement & Capability
Leader, Compliance Support & Capability

Phone: 07 3149 5608 I Facsimile: 07 3149 5642

ATO / Working for all Australians

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Reason, Jenny <Jenny.Reason@ato.gov.au> on behalf of Coakley, Peter
Sent: Tuesday, 30 April 2013 7:04 AM
To: Lee, Charlie
Cc: Coakley, Peter; Horton, Bernice; Salmi, Felicity
Subject: FW: IGT - penalty review [SEC=UNCLASSIFIED]
Attachments: 049 Final numbers in pivot tables amended.zip

Good Morning Charlie,

On behalf of Peter, please find attached the litigation spreadsheet with the additional column that you requested in your phone call to Felicity Salmi on Monday, 29th April, 2013.

Thanks,

Jenny Reason
 Personal Assistant to Peter Coakley, Assistant Commissioner | Active Compliance Improvement & Capability
 Leader, Compliance Support & Capability

Phone: 07 3149 5608 | Facsimile: 07 3149 5642

ATO / Working for all Australians

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Friday, 10 May 2013 7:10 AM
To: Lee, Charlie
Cc: Pengilley, David; Sutcliffe, Sharon; Horton, Bernice; ATO External Scrutineers Gateway; Lucchese, Jason
Subject: FW: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]
Importance: High

Hello Charlie,

Sharon Sutcliffe has provided some answers to your questions.

Please see below.

I hope these answers clarify your issues.

Kind regards

Peter Coakley

Active Compliance Capability Improvement Leader
 Compliance Support and Capability
 Australian Taxation Office
 Phone: 07 314 95606 | Mobile: 0401712424

ATO | Working for all Australians

From: Sutcliffe, Sharon
Sent: Monday, 6 May 2013 17:30
To: Coakley, Peter
Cc: Jones, Kevin; Horton, Bernice
Subject: RE: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]
Importance: High

Hi Peter,

In response to Charlie's questions in the email history

Question 1: "In disputes where both the primary tax and the penalty are involved, do these reasons and outcomes relate to the penalty, the primary tax or both?"

- Where both primary tax and penalty are involved the reasons and outcome can relate to both the primary tax and the penalty. Understanding also that depending on the substantive issue it can have a flow on penalty impact.

Question 2: Can we clarify the content of the table

I have drawn and expanded on the examples from the intranet site link as these cover some of the primary examples <http://intranet/content.asp?doc=/content/00/00182951.htm&m=46931>

For example where the reason for the decision is:

- Audit further information received, and this has resulted in some part of the audit being reversed. This means that the taxpayer was willing and able to provide information but for some reason did not do so during the audit. This may be because we did not provide enough time, or because the taxpayer did not realise the importance of providing the information on time. To prevent these kinds of objections we need to develop better ways of engaging with the taxpayer, so that the information is provided during the audit. This is one of the highest reasons for objection decisions
- No new argument or evidence from taxpayer. These objections are lodged by two kinds of taxpayers
 - unsophisticated taxpayers who simply complain about the audit result because they did not understand it - we need to identify why the taxpayer did not understand the audit result and improve our communication
 - taxpayers with weak cases who knowingly lodge poor quality objections with a view to delaying the collection process, or associated reason - we need to develop strategies to reduce the motivation of these taxpayers to object.
- ATO application of law to fact changed, the mitigation strategy will depend on whether
 - there was an emerging or arguable issue - the issue may have benefited from escalation during the audit. For example to discuss the ATO View, recently announced changes to law etc
 - the decision made at audit is later considered not to be the optimal decision - we need to address any identified gaps in skilling, procedures or systems. This could also include not understanding the law, not seeking all the relevant information or supporting evidence

Please let me know if you require additional information or wish to further clarify the examples I have provided

Regards

Sharon Sutcliffe

Interpretative Assistance Capability Unit

Compliance Support & Capability

Ph: 03 927 59733

Mobile: 0428 645 836

From: Lee, Charlie [mailto:Charlie.Lee@australian taxation office.gov.au]

Sent: Monday, 6 May 2013 16:19

To: Coakley, Peter

Cc: Horton, Bernice; Jones, Kevin; Pengilley, David

Subject: RE: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]

Peter

To help me better understand what the reasons for decisions mean (such as ATO application of law to fact changed), could you help me clarify the content of the below table.

For example:

Does "there is an emerging or arguable issue" mean that a different application of law was made because of a change of view due to the issue being arguable (this may be more appropriate for primary tax objections than penalty only objections)?

Does "we did not make the optimal decision at audit" the result of not understanding the law, not documenting the evidence, not collecting all the evidence, etc?

If you wouldn't mind considering my second question in the email below, that would be greatly appreciated. "In disputes where both the primary tax and the penalty are involved, do these reasons and outcomes relate to the penalty, the primary tax or both?"

Please feel free to contact me with any questions.

Regards
Charlie

From: Reason, Jenny [mailto:Jenny.Reason@ato.gov.au] **On Behalf Of** Coakley, Peter
Sent: Monday, 6 May 2013 4:04 PM
To: Lee, Charlie
Cc: Coakley, Peter; Horton, Bernice; Jones, Kevin
Subject: FW: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]

Good Afternoon Charlie,

The link below contains the detail from the intranet on the descriptions you asked about.

<http://intranet/content.asp?doc=/content/00/00182951.htm>

Reason for decision	Objection result	What is the underlying cause of the objection	Mitigation strategies	
New argument or evidence from taxpayer	Disallowed	There is an emerging or arguable issue	Ensure taxpayer understands our view of the issue. These objections produce strategic litigation	
ATO application of law to fact changed	Allowed, partial, or settled		Review treatment of technical issue and consider whether further escalation may have been warranted	
ATO application of law to fact changed	Allowed, partial or settled	We did not make the optimal decision at audit	Improve capability and systems/IQF to detect errors	
ATO fact, analysis or calculation adjustment				
Audit further information not requested				
Unforeseen facts or evidence provided	Allowed, partial, or settled	We could have related to the taxpayer better	Manage taxpayer behaviour to obtain information earlier	
Audit further information received	Allowed, partial, or settled, Disallowed			
No new argument or evidence from taxpayer	Disallowed		Explain law and audit process more fully improve engagement with the taxpayer	Design strategies to reduce motivation for taxpayer to object

Please note Peter, Kevin and Bernice will be in meetings on Tuesday and Wednesday, so they may not be able to respond quickly if you have any other requests about this matter.

Thanks,

Jenny Reason
 Personal Assistant to Peter Coakley, Assistant Commissioner | Active Compliance Improvement & Capability
 Leader, Compliance Support & Capability

Phone: 07 3149 5608 | Facsimile: 07 3149 5642

ATO / Working for all Australians

From: Lee, Charlie [<mailto:Charlie.Lee@australi.gov.au>]
Sent: Monday, 6 May 2013 10:09
To: Horton, Bernice; Jones, Kevin
Cc: Pengilley, David; Coakley, Peter; Trenear, Cathrine
Subject: RE: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]

Kevin / Bernice

Below is a pivot table on the reasons and outcomes of cases from the Objections Cube data. The statistics relate to penalty only cases in Siebel Case Management.

Would you be able to provide me with further information re the meaning of those reasons (i.e. ATO app of law to fact changed – was this because of the law, the facts, the evidence that caused the application of law to fact being changed?).

Further, in disputes where both the primary tax and the penalty are involved, do these reasons and outcomes relate to the penalty, the primary tax or both?

Thanks in advance.

Regards
Charlie

Reasons and outcomes	ATOP	ATP	CS&C	ITX	LEI	MEI	SME	SPR	Total	% of Total
ATO app of law to fact changed				26	1	3	3	5	38	9.34%
Allowed in full				10	1		2	1	14	3.44%
Allowed in part				15		1	1	3	20	4.91%
Comr discretion exercised						2			2	0.49%
Comr discretion part exercised				1				1	2	0.49%
ATO fact/analysis/calc adj	1	1		28		1	3	6	40	9.83%
Allowed in full			1	13			2	3	19	4.67%
Allowed in part		1		14		1	1	3	20	4.91%
Withdrawn - taxpayer				1					1	0.25%
Audit further info not request								2	2	0.49%
Allowed in full								1	1	0.25%
Allowed in part								1	1	0.25%
Audit further info received				21		15		9	45	11.06%
Allowed in full				11		4		1	16	3.93%
Allowed in part				8		11		6	25	6.14%
Disallowed				2				2	4	0.98%
Client - other				5		5	4	20	34	8.35%
Allowed in full				3		1	3	10	17	4.18%
Allowed in part						2		6	8	1.97%
Comr discretion exercised							1		1	0.25%
Disallowed				2		2		3	7	1.72%
Invalid								1	1	0.25%
Disallow - new argue/evi		4		19		10	2	10	45	11.06%
Disallowed		4		19		10		10	43	10.57%
Withdrawn - settled							2		2	0.49%
Disallow - no new argue/evi	1	4		49		12	7	31	104	25.55%
Disallowed	1	4		49		12	7	31	104	25.55%
Not required		1		14		2	1	36	54	13.27%
Unknown								1	1	0.25%
Allowed in full						1		1	2	0.49%
Allowed in part								1	1	0.25%
Disallowed								3	3	0.74%
Invalid				8		1	1	20	30	7.37%
Withdrawn - taxpayer		1		6				10	17	4.18%
Unforeseen facts or evidence				10		3	2	30	45	11.06%
Allowed in full				8			1	7	16	3.93%
Allowed in part				2		3	1	23	29	7.13%
Grand Total	1	10	1	172	1	51	22	149	407	100.00%

From: Horton, Bernice [<mailto:Bernice.Horton@ato.gov.au>]

Sent: Monday, 15 April 2013 3:36 PM

To: Lee, Charlie

Cc: Pengilley, David; Coakley, Peter; Trenear, Cathrine; Jones, Kevin

Subject: IGT Penalties Review - Objections data [SEC=UNCLASSIFIED]

Hi Charlie,

Please find the expanded and updated objections data that you requested in your discussion with Kevin Jones on Friday 5 April 2013.

As previously advised the reported data has been assured as being an accurate reflection of what is recorded in Siebel. However there has been no validation of the data.

Regards,

Bernice Horton

Executive Director | Compliance Support and Capability

Australian Taxation Office

Phone: 07 314 95624 | Mobile: 0423 023 579 | Facsimile: 07 314 95642

ATO | Working for all Australians

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Please Note: The information contained in this e-mail message and any attached files may be confidential information and may also be the subject of legal professional privilege. If you are not the intended recipient, any use, disclosure or copying of this e-mail is unauthorised. If you have received this e-mail by error please notify the sender immediately by reply e-mail and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Tuesday, 30 April 2013 12:13 PM
To: Lee, Charlie
Cc: Pengilley, David; ATO External Scrutineers Gateway; Lucchese, Jason; Horton, Bernice; Salmi, Felicity; Reason, Jenny
Subject: IGT - penalty review [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: 049 Final numbers in pivot tables amended.zip

Hi Charlie,

Here is the additional information in the litigation pivot tables as discussed with Felicity Salmi today.

Please note: There may be instances where two or more appeals on multiple penalties are dealt with together in the Courts. Only one outcome can be recorded in the pivot table where there are different outcomes for the different appeals.

Regards

Peter Coakley

Active Compliance Capability Improvement Leader
 Assistant Commissioner | Compliance Support and Capability
 Australian Taxation Office
 Phone: 07 3149 5606 | Mobile: 0401712424

ATO | *Working for all Australians*

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Active Compliance: Rates of Penalties Imposed



Australian Government
Australian Taxation Office

2012-13 Year to Date October 2012	TOTAL	ATP	ITX	LB&I	ME&I	S&ME	SNC	SPR	TPALS
Penalties raised \$m	403	0.1	73	28	50	104	41	19	88
Tax Liabilities raised \$m	2,561	2	384	260	445	460	91	171	750
Total Liabilities raised \$m	3,185	2	457	333	531	653	172	199	838
Ratio of Penalties to Total Liabilities	13%	6%	16%	8%	9%	16%	24%	10%	11%
Number of activities with a Liability impact	273,785	58	4,102	18	129,494	509	60	3,959	135,393

2011-12	TOTAL	ATP	ITX	LB&I	ME&I	S&ME	SNC	SPR	TPALS
Penalties raised \$m	1,442	18	263	290	140	250	135	36	307
Tax Liabilities raised \$m	9,173	10	1,723	1,264	1,760	1,115	193	585	2,441
Total Liabilities raised \$m	11,594	29	1,997	1,957	2,067	1,631	416	665	2,749
Ratio of Penalties to Total Liabilities	12%	60%	13%	15%	7%	15%	32%	5%	11%
Number of activities with a Liability impact	906,475	200	18,016	68	559,661	748	309	11,252	311,546

2010-11	TOTAL	ATP	ITX	LB&I	ME&I	S&ME	SNC	SPR	TPALS
Penalties raised \$m	1,296	14	205	209	92	276	98	28	372
Tax Liabilities raised \$m	8,725	24	2,053	1,182	1,346	865	175	341	2,635
Total Liabilities raised \$m	11,014	47	2,266	1,814	1,535	1,447	374	417	3,009
Ratio of Penalties to Total Liabilities	12%	30%	9%	12%	6%	19%	26%	7%	12%
Number of activities with a Liability impact	973,085	274	13,499	613	426,967	680	338	13,008	512,533

NOTE: Penalties raised include those for False or misleading statements, Failure to lodge and Promoter penalties

Results for Client Account Services are included in the totals
Interest is included in Total Liabilities

Results are from Active Compliance Heartbeat reports
2010-11 results include auto correspondence work by TPALS

FOR OFFICIAL USE ONLY

Zhu, Katy

From: Horton, Bernice <[REDACTED]>
Sent: Friday, 15 February 2013 1:57 PM
To: Lee, Charlie; Dam, Duy
Cc: Hicks, Jenny; Arredondo, Gill
Subject: IGT Penalties - Some information on Systems [SEC=UNCLASSIFIED]
Attachments: IGT - Compliance Penalties reporting environment.doc

Charlie,

Please find a summary of the systems used for Penalties data.

<<IGT - Compliance Penalties reporting environment.doc>>

Regards,

Bernice Horton

Executive Director | Compliance Support and Capability
 Australian Taxation Office
 Phone: 07 314 95624 | Mobile: 0423 023 579 | Facsimile: 07 314 95642

ATO | *Working for all Australians*

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Reason, Jenny <Jenny.Reason@ato.gov.au> on behalf of Coakley, Peter
<X@X>
Sent: Wednesday, 10 April 2013 10:09 AM
To: Lee, Charlie
Cc: Coakley, Peter; Willey, Julie
Subject: FW: IGT Penalties Review - Litigation figures [SEC=UNCLASSIFIED]
Attachments: 049 Final numbers in pivot tables.zip

Good Morning Charlie,

Attached please find a pivot table of the original figures on litigation matters which include penalty.

You asked Felicity Salmi to send the data on Friday 5 April 2013 .

Thanks,

Jenny Reason
Personal Assistant to Peter Coakley, Assistant Commissioner | Active Compliance Improvement & Capability
Leader, Compliance Support & Capability

Phone: 07 3149 5608 | Facsimile: 07 3149 5642

ATO / Working for all Australians

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx.xx>
Sent: Monday, 14 January 2013 12:08 PM
To: Lee, Charlie
Cc: Pengilly, David; ATO External Scrutineers Gateway; Lucchese, Jason
Subject: IGT review into the ATO's administration of penalties - Email 12 [SEC=UNCLASSIFIED]
Attachments: 049 Penalty matters only.xls; 2011-12 Objections Review v5 for CS&L Exec 1 June 2012.ppt; Objection Review Draft Report [SEC=IN-CONFIDENCE]

Hi Charlie,

Re: TOR 1 - IGT-PEN-GEN-REQ2.

I hope this information is useful for you in response to this request:

<<049 Penalty matters only.xls>>

Re: TOR 1 - IGT-PEN-GEN-REQ3

In particular, I refer you to the Objection Review which referred to penalty matters.

This was provided in email 11:

<<2011-12 Objections Review v5 for CS&L Exec 1 June 2012.ppt>>

As part of last year's ADR review we provided this information to your office:

<<Objection Review Draft Report [SEC=IN-CONFIDENCE]>>

In addition of course, we undertake routine reviews around the quality of penalty decisions, as you know, with the aim of continually monitoring quality and improving where necessary. See item 7 in email 11.

Regards

Peter Coakley
Assistant Commissioner
Active Compliance Capability Improvement Leader
 Mobile: 0401712424
 Brisbane Office: 0731495606

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation

Office, telephone 13 2869 and delete all copies of this
transmission together with any attachments.

Released under FOI Act 1982
Australian Taxation Office

Zhu, Katy

From: Coakley, Peter <xxxxx.xxxxxxx@xxx.xxx au>
Sent: Thursday, 20 December 2012 3:55 PM
To: Pengilley, David; Lee, Charlie
Cc: Lucchese, Jason; ATO External Scrutineers Gateway; Urbach, Richard
Subject: IGT-PEN-TOR3-REQ6 - Email 5 [DLM=FOR-OFFICIAL-USE-ONLY]
Attachments: 20121121_BPA_BerniceHorton.zip

<<20121121_BPA_BerniceHorton.zip>>

David & Charlie,

Email 5

As requested

Peter Coakley
Assistant Commissioner
Active Compliance Capability Improvement Leader
Mobile: 0401712424
Brisbane Office: 0731495606

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Zhu, Katy

From: Coakley, Peter <X@X>
Sent: Wednesday, 14 November 2012 7:25 AM
To: AC Steering Committee
Subject: Objection Outcomes YTD 2012-13 [DLM=FOR-OFFICIAL-USE-ONLY]

All,

Maybe some of you have seen this picture around the whole-of-Compliance-level, year-to-date picture of what has been allowed on objection in 2012-13. These are just the audit-related objection outcomes.

As always, the quality of the original decision is our focus, with ongoing focus and ATO Executive scrutiny on the quality of our audit penalty decisions.

FYI

Peter Coakley

Active Compliance Capability Improvement Leader
Assistant Commissioner | Compliance Support and Capability
Australian Taxation Office
Phone: 07 3149 5606 | Mobile: 0401712424

ATO | *Working for all Australians*

	Amount Assessed	Disputed Amount	Allowed Amount	Assessed Disputed	Assessed Allowed	Disputed Allowed
Tax	\$608,900,860	\$463,195,330	\$124,192,505	76%	20%	27%
Penalty	\$126,724,730	\$125,569,840	\$49,887,189	99%	39%	40%
Interest	\$76,116,952	\$74,815,587	\$24,756,514	98%	33%	33%
Total	\$811,742,542	\$663,580,757	\$198,836,209	82%	24%	30%

PAPER	COMPLIANCE	28 AUGUST 2012	For Official Use Only
FORMAT	AUDIENCE	DATE	CLASSIFICATION



Australian Government
Australian Taxation Office

FILE REF: [FILE NO.]

Penalty Statistics 2011-12

Some statistics on administrative penalties for Active Compliance.



For Official Use Only



For further information or questions, call ext 95624

PENALTY STATISTICS

ACTIVE COMPLIANCE PENALTIES

Active Compliance administers a broad range of penalties. Compliance administers most penalties imposed by the ATO. It does not administer director penalty.¹

This paper provides some information on penalties imposed by Active Compliance.

Net amounts of penalties imposed by Active Compliance

Below are the net imposition figures for penalties in Active Compliance for the last three financial years.

Table 1: Active Compliance Penalties by Business Line

BSL	2011-12	2010-11	2009-10
ATP	17,688,203	14,032,123	4,194,823
CAS	2,651,938	1,650,640	991,919
OTHER	0	0	0
Indirect Tax	263,058,344	205,438,564	162,548,195
LB&I	290,296,122	209,019,854	462,110,368
MEI	140,493,006	92,367,408	90,138,044
OCTC	0	0	104,670
SME	250,165,970	275,633,661	227,209,380
SNC	134,857,049	97,998,808	130,293,786
SPR	36,434,900	27,910,160	27,693,595
TPALS	306,527,065	372,422,753	175,144,530
TOTAL	1,442,172,597	1,296,473,970	1,280,429,310

¹ Failure to lodge on time (FTL) penalty is imposed by Compliance but remission is managed in Operations. FTL penalty amounts are included in this report.

Table 2: Active Compliance Penalties by Market Segment

Market Segment	2011-12	2010-11	2009-10
Large	290,021,596	235,939,706	474,213,536
SME	234,236,062	204,921,503	141,569,028
Micro	709,433,149	694,110,927	579,712,137
Government	78,974	27,844	51,029
Not-for-Profit	15,587,766	4,843,527	1,255,440
Individual	192,815,049	156,630,464	83,628,139
Total	1,442,172,597	1,296,473,970	1,280,429,310

Table 3: Active Compliance Penalties by Revenue Product

Revenue Product	2011-12	2010-11	2009-10
Excise Revenue	7,677,221	3,003,807	128,151
Excise Transfer	2,078,315	16,352,787	1,852,853
GST	338,561,094	223,777,923	233,003,752
PAYG (W)	75,673,161	55,165,494	112,404,207
Income Tax	958,591,220	966,666,287	902,601,573
SPR Other	0	0	0
SPR Guarantee	50,982,634	29,864,049	28,074,137
LCT/Sales Tax	7,255,546	135,726	449,907
Admin Penalties	35,200	13,200	4,400
Other Penalties	1,318,206	1,494,697	1,910,330
Total Rev Prod	1,442,172,597	1,296,473,970	1,280,429,310

Penalties for indirect taxes

The data below is from the Corporate Penalty System (CPS) for indirect taxes and pay as you go withholding (PAYG W) amounts for the major penalties. Penalties from director penalty notices are not included.

Table 4: Penalty data for indirect taxes and PAYG W from CPS from 1 July 2011 to 30 April 2012

Penalty Type (1)	Amount imposed (2)	Remission amount (3)	Net Amount	Cases
Fail to Register or Cancel Registration Penalty	\$15,400.00	\$0.00	\$15,400.00	7
Failure to provide a document	\$21,400,052.90	\$400,918.68	\$20,999,134.22	1182
Miscellaneous Penalty	\$215,600.00	\$67,650.00	\$147,950.00	98
False or misleading statement penalty				
▪ Failure to take reasonable care	\$17,289,271.73	\$2,702,583.53	\$14,586,688.20	7573
▪ Recklessness	\$104,473,680.75	\$43,363,019.39	\$61,110,661.36	7992
▪ Intentional disregard	\$75,959,674.50	\$84,464.00	\$75,875,210.50	4337

Notes:

- (1) These figures vary slightly from the financial statement figures for the same period but the variances are low and are probably be the result of the reports being called on different days.
- (2) Where an amount is cancelled or remitted in full the imposition figure is reduced. Therefore this amount does not include Active Compliance cases where the penalty was remitted in full at imposition. It does not reflect cases and amounts where at objection or litigation the penalty was set aside or remitted in full. Such remissions and cancellations reduce the amount imposed and remitted relevant to the cases.
- (3) This figure will include remission that occurs at objection or litigation unless the amount is remitted in full.

The data from this report for two penalties differed from the financial statement data. The financial statement data for 2011-12 to end of April 2012 is below.

Table 5: Penalty data from financial statements from 1 July 2011 to 30 April 2012

Penalty Type	Amount imposed	Remission amount	Net Amount
Failure to lodge on time penalty	\$ 294,304,874.59	\$ 85,167,065.00	\$ 209,137,809.59
Failure to withhold penalty	\$ 27,803,084.80	\$ 9,150,279.83	\$ 18,652,804.97

Penalties in Integrated core processing (ICP)

Although more detailed penalty data can be obtained from Siebel case management system, reporting on penalty outcomes in Siebel work management is not possible. However, some data can be obtained from ICP.

The following data is for imposition of penalties in ICP and the imposition figures are not changed because of subsequent action. The figures do not show the amounts remitted at the time of imposition. Additionally, a small number of the penalties that were cancelled by Active Compliance will not be reflected in the numbers.²

Table 6: Penalty imposition figures for ICP from 1 July 2011 to 30 April 2012

Penalty type	Impose Amount	Count
Penalty for failure to lodge on time - large	\$ 200,115.00	95
Penalty for failure to lodge on time - medium	\$ 4,244,920.00	3,995
Penalty for failure to lodge on time - small	\$ 74,768,165.05	134,317
Penalty for failure to provide a document as required (284-75(3))	\$ 107,451,050.55	2,790
False or misleading statement penalty		
▪ Penalty for false or misleading statement	\$ 18,828,832.65	137
▪ Shortfall penalty relating to a failure to take reasonable care (2)	\$ 170,609,159.50	42,896
▪ Shortfall penalty relating to recklessness	\$ 86,278,181.75	3,835
▪ Shortfall penalty relating to an intentional disregard of a taxation law	\$ 129,630,143.05	886
Shortfall penalty relating to a position that is not reasonably arguable	\$ 68,135,938.80	235
Scheme shortfall penalties		
▪ Shortfall penalty relating to a scheme shortfall	\$ 83,685,259.85	73
▪ Shortfall penalty where a reasonably arguable scheme adjustment provision does not apply	\$ 965,687.15	3
▪ Shortfall penalty where a reasonably arguable scheme transfer pricing adjustment does not apply	\$ 6,376.15	5
Penalty for failure to give a compulsory release authority	\$ 244,200.00	111
Penalty for failure to give a statement of a released excess contributions liability	\$ 550.00	1
Penalty for failure to release excess contributions	\$ 6,600.00	3

² Three penalties totalling \$2.126 billion were incorrectly imposed for failure to take reasonable care. These amounts have been identified and removed from the figures.

Attached is a spreadsheet of all transactions on the ICP system relating to penalties. It includes reduction in penalty via cancellation and remission which will include audit and post-audit decisions.



D:\Users\ua4nj\My Documents\Penalties

Zhu, Katy

From: Hicks, Jenny <Jenny.Hicks@ato.gov.au>
Sent: Thursday, 4 April 2013 9:01 AM
To: Lee, Charlie
Cc: Coakley, Peter
Subject: RE: IGT request - penalties data from Annual report [SEC=UNCLASSIFIED]
Attachments: Annual report data for IGOT.xls

Hello Charlie

The spreadsheet attached contains the Annual Report information for 2009-10 to 2011-12. The information is generally published with penalties and interest liabilities combined. They have been split and shown separately.

2012-13 data is year to date December 2012.
 I will have year to date March information available next week which I can forward.

The estimated cash is for all liabilities; tax, penalties and interest. This is not available as a split and includes cash from both current year cases and cases finalised in previous years.

If you have any questions please contact me.

Regards

Jenny Hicks

Executive Director | Active Compliance Governance
 Active Compliance Capability
 Australian Taxation Office
 Phone: 02 621 61644 | Mobile: 0488 285 998 | Facsimile: 02 621 61937
ATO | Working for all Australians

From: Coakley, Peter
Sent: Wednesday, 3 April 2013 15:39
To: Hicks, Jenny
Cc: 'Lee, Charlie'
Subject: FW: IGT request - penalties data from Annual report [SEC=UNCLASSIFIED]

Hello Jenny,

Could you please respond to Charlie.

Thanks

Peter Coakley

Active Compliance Capability Improvement Leader
 Assistant Commissioner | Compliance Support and Capability
 Australian Taxation Office
 Phone: 07 3149 5606 | Mobile: 0401712424

ATO | Working for all Australians

From: Lee, Charlie [<mailto:Charlie.L@au>]
Sent: Wednesday, 3 April 2013 14:05
To: Coakley, Peter
Subject: RE: IGT request - penalties data from Annual report [SEC=UNCLASSIFIED]

Peter

Do you have results for the 2011-12 year and a year to date?

Regards
 Charlie

From: Coakley, Peter [<mailto:Peter.Coakley@ato.gov.au>]
Sent: Wednesday, 3 April 2013 2:01 PM
To: Lee, Charlie
Subject: FW: IGT request - penalties data from Annual report [SEC=UNCLASSIFIED]

Hello Charlie,

Did you get this one?

Regards

Peter Coakley

Active Compliance Capability Improvement Leader
 Assistant Commissioner | Compliance Support and Capability
 Australian Taxation Office
 Phone: 07 3149 5606 | Mobile: 0401712424

ATO | *Working for all Australians*

From: Hicks, Jenny
Sent: Thursday, 28 March 2013 14:34
To: Reason, Jenny
Cc: Coakley, Peter; Berry, Craig J; Maginness, Murray
Subject: IGT request - penalties data from Annual report [SEC=UNCLASSIFIED]

Jenny

The IGT requested a split of the penalties and interest figures from the Annual Report.

This has been prepared for both tables previously published in the Annual Report, market segment and revenue product view, for the three years 2009-10 through to 2011-12.

<<Annual report data for IGOT.xls>>

The figures have been assured by Revenue Analysis Branch.

Could you include this information with the next response to the IGT.

Thank you.

Jenny Hicks

Acting Assistant Commissioner
 Active Compliance Capability Improvement Leader

Australian Taxation Office
Phone: 02 621 61644 | Mobile: 0488 285 998

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Please Note: The information contained in this e-mail message and any attached files may be confidential information and may also be the subject of legal professional privilege. If you are not the intended recipient, any use, disclosure or copying of this e-mail is unauthorised. If you have received this e-mail by error please notify the sender immediately by reply e-mail and delete all copies of this transmission together with any attachments.

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 13 2869 and delete all copies of this transmission together with any attachments.

Penalty type	Impose		Cancellation (1)		Remission (1)		Cancel remission		Adjustment		Cancel adjustment	
	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count
Penalty for failure to lodge on time - large	\$ 200,115.00	95	\$ 4,840.00	3	\$ 16,500.00	7	\$ 1,100.00	1	\$ 25.00	1		
Penalty for failure to lodge on time - medium	\$ 4,244,920.00	3,995	\$ 67,545.00	72	\$ 634,275.00	599	\$ 3,300.00	6	\$ 1,210.00	2		
Penalty for failure to lodge on time - small	\$ 74,768,165.05	134,317	\$ 1,807,809.45	1,886	\$ 30,278,441.00	54,422			\$ 6,811.70	22		
Penalty for failure to provide a document as required (284-75(3))	\$ 107,451,050.55	2,790	\$ 2,366,142.40	65	\$ 33,062,348.68	562			\$ 5,568,604.27	33		
False or misleading statement penalty												
Penalty for false or misleading statement	\$ 18,828,832.65	137	\$ 770,174.40	18	\$ 1,622,305.06	52						
Shortfall penalty relating to a failure to take reasonable care (2)	\$ 170,609,159.50	42,899	\$ 8,390,396.30	732	\$ 109,203,121.32	13,317	\$ 184,756.50	17	\$ 61,212.69	90	\$ 2,720.65	3
Shortfall penalty relating to recklessness	\$ 86,278,181.75	3,835	\$ 9,743,591.60	189	\$ 33,990,884.06	1,161	\$ 786,760.65	22	\$ 1,159,414.63	12		
Shortfall penalty relating to an intentional disregard of a taxation law	\$ 129,630,143.05	886	\$ 14,771,319.40	70	\$ 34,287,507.70	335	\$ 68,811.70	4	\$ 1,404,157.90	20		
Shortfall penalty relating to a position that is not reasonably arguable	\$ 68,135,938.80	235	\$ 193,862.15	10	\$ 8,600,750.03	69						
Scheme shortfall penalties												
Shortfall penalty relating to a scheme shortfall	\$ 83,885,259.85	73	\$ 5,246,784.30	3	\$ 2,516,682.26	34						
Shortfall penalty where a reasonably arguable scheme adjustment provision does	\$ 965,687.15	3	\$ 9,337.50	1	\$ 10,319,724.99	14	\$ 15,990.00	1				
Shortfall penalty where a reasonably arguable scheme transfer pricing adjustment	\$ 6,376.15	5	\$ 79,950.00	1	\$ 833.12	3						
Penalty for failure to give a compulsory release authority	\$ 244,200.00	111	\$ 2,200.00	1	\$ 40,700.00	36			\$ 1,540.00	1		
Penalty for failure to give a statement of a released excess contributions liability	\$ 550.00	1										
Penalty for failure to release excess contributions	\$ 6,600.00	3	\$ 4,400.00	2								
Totals:	\$ 745,055,179.50	189,385	\$ 43,458,452.50	3,053	\$ 264,574,073.22	70,613	\$ 1,060,718.85	51	\$ 8,202,976.19	181	\$ 2,720.65	3

Notes:

(1) Remission and all cancellations will include Active Compliance, objection and litigation outcomes.

(2) Three penalties totalling \$2.126 billion were incorrectly imposed for false or misleading statement penalty.

They were remitted or cancelled on the day of imposition and have been removed from the above figures.

BSL	Total number	Total ATO position	Total settled amount	Total variance	% variance	Pre settlement penalties	Settled penalties	Variance	% variance on penalties	% penalty variance vs total variance amount which includes all settlement components
ATP	18	\$ 7,595,165.73	\$ 3,925,272.95	\$ 3,669,892.78	48%	\$ 800,789.43	\$ 126,562.59	\$ 674,226.84	84%	4.54%
ITX	17	\$ 11,958,757.21	\$ 6,671,880.45	\$ 5,286,876.76	44%	\$ 2,988,152.50	\$ 845,532.04	\$ 2,142,620.46	72%	14.43%
L&P	9	\$ 8,979,600.43	\$ 4,608,665.12	\$ 4,370,935.31	49%	\$ 2,207,055.03	\$ 361,037.08	\$ 1,846,017.95	84%	12.43%
LBI	8	\$ 491,804,760.37	\$ 464,926,344.45	\$ 26,878,415.92	5%	\$ 12,831,436.51	\$ 2,074,240.76	\$ 10,757,195.75	84%	72.43%
MEI	11	\$ 4,348,490.74	\$ 1,609,983.90	\$ 2,738,506.84	63%	\$ 576,829.16	\$ 195,831.20	\$ 380,997.96	66%	2.57%
SME	99	\$ 184,429,264.09	\$ 124,414,223.72	\$ 60,015,040.37	33%	\$ 17,215,655.51	\$ 3,745,812.36	\$ 13,469,843.15	78%	90.70%
SNC	24	\$ 27,245,970.52	\$ 14,851,289.18	\$ 12,394,681.34	45%	\$ 2,132,775.71	\$ 1,454,648.07	\$ 678,127.64	32%	4.57%
SUPER	6	\$ 327,770.48	\$ 233,935.23	\$ 93,835.25	29%	\$ 53,998.84	\$ -	\$ 53,998.84	0%	0.36%
TOTAL	192	\$ 736,689,779.57	\$ 621,241,595.00	\$ 115,448,184.57	16%	\$ 38,806,692.69	\$ 8,803,664.10	\$ 30,003,028.59	77%	26%