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30 January 2009

Mr Ali Noroozi
Inspector-General of Taxation
GPO Box 551
SYDNEY NSW 2001

Dear Ali

The Taxation Institute of Australia (Taxation Institute) is pleased to provide its members' feedback in respect to projects that should be considered for inclusion in the Inspector-General's forward work program.

First, the Taxation Institute would urge the Inspector-General to explore the Commissioner's decision to terminate public binding rulings register as part of the current review into the Tax Office's administration of public binding advice. Issues of transparency and accountability should override fiscal concerns.

Second, the Taxation Institute supports the conduct of reviews into the ATO administration of refunds and the ATO's management of the Integrated Client Account (ICA) System. Although the Inspector-General did enquire into Tax Office administration of GST refunds (report released 24 May 2004) and followed up with a review of the implementation of its recommendations in 2008 (report released 5 March 2008), a broader review covering all forms of refunds is over due. Ongoing concerns with the ATO's management of the Integrated Client Account (ICA) System also necessitate a review, particularly as the system is now 10 years old.

Finally, the Taxation Institute supports the possible inquiries into the ATO's management of debt collection, the existing skill sets of the ATO and the perceived delays in the issue of Private Binding Rulings.

Should you have any queries with respect to any of the matters raised above please do not hesitate to contact Joan Roberts on 03 9611 0178 or the Taxation Institute's Senior Tax Counsel, Dr Michael Dirkis on 02 8223 0011.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Joan Roberts', is located below the 'Yours faithfully' text.

Joan Roberts
President