

3 April 2020

The Hon. Michael Sukkar MP
Assistant Treasurer and Minister for Housing
PO Box 6022
House of Representatives
Parliament House
CANBERRA ACT 2600

By email: michael.sukkar.mp@aph.gov.au

CC: Louise Clark, Deputy Commissioner of Taxation, Australian Taxation Office

Dear Assistant Treasurer,

**STEP Australia submission – Commissioner Remedial Power – Deceased Estates
Endorsement of submission**

The National Tax Liaison Group (**NTLG**) is the Australian Taxation Office's (**ATO**) longest standing consultative forum, focusing on strategic taxation matters of national interest. The primary objective of the NTLG is to provide a wide range of stakeholders with the opportunity to discuss the strategic direction of the tax system and to deliver opportunities for improvements to the administration of the tax system. The NTLG's membership is comprised of senior ATO and Treasury officers and representatives of the major tax, law, and accounting professional associations. Details of the activities of the NTLG, including its membership, can be found [here](#).

Chartered Accountants Australia and New Zealand, Corporate Tax Association, CPA Australia, Institute of Public Accountants, Law Council of Australia and The Tax Institute (together **the Joint Bodies**) are the external members of the NTLG. We write to you as the peak professional accounting and tax practitioner bodies in Australia representing the tax profession at this critical time of Australia facing the COVID-19 crisis.

The Joint Bodies endorse the submission prepared by STEP Australia dated 2 April 2020 (**STEP Australia Submission**) concerning the *Taxation Administration (Remedial Power – Disclosure of Protected Information by Taxation Officers) Determination 2020*. The legislative instrument was originally anticipated to commence on 13 May 2020 on the basis that it would not be disallowed by either House of Parliament during the 15 consecutive sitting day period after the date the legislative instrument was first introduced into the Parliament. The effective date of the instrument is now uncertain and will be significantly delayed due to insufficient Parliamentary sitting days arising as a result of radical changes to the planned 2020 Parliamentary Sitting calendar in response to the COVID-19 crisis.

The STEP Australia Submission proposes a minor amendment to the existing legislation as a separate schedule to the amending legislation to be introduced into Parliament next week in respect of the 'Jobkeeper Payment' initiative announced by the Prime Minister on 30 March 2020. The Joint Bodies would support such an amendment being made in the circumstances.

More detailed information is contained in the STEP Australia Submission attached.

If you would like to discuss any of the above, please contact Tax Counsel Stephanie Caredes on 02 8223 0059 in the first instance.

Yours faithfully,



Peter Godber
President
The Tax Institute



Michael Croker
Tax Leader Australia
Chartered Accountants Australia and New Zealand



Michelle de Niese
Executive Director
Corporate Tax Association



Dr Gary Pflugrath
Executive General Manager, Policy & Advocacy
CPA Australia



Greg Rodgers
Chair – Business Law Section
Law Council of Australia



Tony Greco
General Manager Technical Policy
Institute of Public Accountants

