

[REDACTED]

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**From:** Michael G. O'Neill  
**Sent:** Tuesday, 21 March 2023 3:25 PM  
**To:** Hoa Wood  
**Cc:** Janette Luu; Ian Klug  
**Subject:** Re: Questions on Notice [SEC=OFFICIAL]

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Dear Hoa

Many thanks for your feedback

Grateful for your clarification on which additional names require redaction in preparation of the Board's final response

Kind regards

Michael

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**From:** Hoa Wood [s 47E(d)]  
**Sent:** Tuesday, March 21, 2023 1:47 pm  
**To:** Michael G. O'Neill [REDACTED]  
**Cc:** Janette Luu [REDACTED]; Moe Elrifai [s 47E(d)]; Nicholas Shizas [s 47E(d)]; Clare Gunning [s 47E(d)]; Rebecca Saint [s 47E(d)]; Faith Harako [s 47E(d)]  
**Subject:** RE: Questions on Notice [SEC=OFFICIAL]

Dear Michael

Appreciate the opportunity, albeit limited, to comment on the responses to the various QoNs. We observe the extensive information proposed to be released. In our quick review we note that there are still some company/client names that need to be redacted. You may already be in contact with Treasury on this draft response.

As you are aware, and previously outlined, the ATO has a longstanding position of not providing protected information to a Senate Committee (particularly in publicly accessible form) unless compelled and having exhausted all available alternatives with the Senate. (This is consistent with the approach of other regulators/administrators.) Our approach to the current QoNs is consistent with that approach. We acknowledge the independence of the TPB, the independent thought process undertaken in the preparation of the response and appreciate the TPB's views differ from ours on this issue.

For completeness, we again draw to your attention the concern we have with the precedent this sets, which can undermine the trust that information provided to the ATO is kept in strict confidence and is not made more widely available, and the potential impact this will have in our ability to obtain the information we need to conduct our investigations unless clear parameters are set around on-disclosure requirements. Overall we think that this (in particular the public disclosure of source information) may adversely impact taxpayers' and advisors' confidence in the administration of the system.

Similarly, we observe the potential impact on the willingness of market participants to co-operate fully in a TPB investigation if there are perceptions that information will not be kept confidential. We also anticipate there will be opportunities for those impacts to be considered in the recently announced Senate Committee inquiry into

management and assurance of integrity by consulting services. In drawing these matters to your attention, we appreciate that the decision as to how to approach the QoN is ultimately a matter for the TPB.

Given you are already managing this issue directly with the Minister's Office, we assume that you will continue to interact directly with the Minister's Office, and likewise deal directly with the committee, in finalising the answers to the QoNs. A copy of the final settled response is all that is required to be provided to our Parliamentary Services team.

Kind regards  
Hoa

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**Hoa Wood**  
Deputy Commissioner  
Individuals and Intermediaries  
Australian Taxation Office

P [s 47E(d)] | M [s 47E(d)]



***ATO. Working for all Australians***

*We acknowledge the traditional owners and custodians of country throughout Australia and their continuing connection to land, waters and community. We pay our respect to them and their cultures, and elders past, present and future.*

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**From:** Michael G. O'Neill [redacted]  
**Sent:** Friday, 17 March 2023 1:52 PM  
**To:** Hoa Wood [s 47E(d)]; Rebecca Saint [s 47E(d)]  
**Cc:** Janette Luu [redacted]; Moe Elrifai [s 47E(d)]; Nicholas Shizas [s 47E(d)]; Clare Gunning [s 47E(d)]  
**Subject:** Re: Questions on Notice [SEC=OFFICIAL]

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Thanks Hoa

Anticipating your feedback will take some time, the Minister's office has asked us to share draft responses with them this evening, noting that we will still factor in ATO feedback next week, ensuring they can review multiple QoNs & meet the Committee timeline of 30/3/23

Kind regards

Michael

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**From:** Hoa Wood [s 47E(d)]  
**Sent:** Friday, March 17, 2023 4:23:39 PM

**To:** Michael G. O'Neill [redacted]; Rebecca Saint [s 47E(d)]  
**Cc:** Janette Luu [redacted]; Moe Elrifai [s 47E(d)]; Nicholas Shizas [s 47E(d)]; Clare Gunning [s 47E(d)]  
**Subject:** RE: Questions on Notice [SEC=OFFICIAL]

Hi Michael

Thanks for this. In previous correspondence we had understood the total length of the response including attachments was 20 pages.

However, given the large size of the materials included, we're not able to get our comments back in the timeframe outlined and as previously noted, we would need to consider our own .

We have started this process and have already noted that there are some taxpayer details that have been missed in the redactions.

We will revert to you as soon as we can, likely to be early next week.

I think the Minister Office would be understandable about that, but if you need, I'm sure Moe and his team can assist.

Kind regards  
Hoa

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**Hoa Wood**  
Deputy Commissioner  
Individuals and Intermediaries  
Australian Taxation Office

P [s 47E(d)] | M [s 47E(d)]



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**From:** Michael G. O'Neill [redacted]  
**Sent:** Friday, 17 March 2023 10:11 AM  
**To:** Hoa Wood [s 47E(d)]; Rebecca Saint [s 47E(d)]  
**Cc:** Janette Luu [redacted]  
**Subject:** Questions on Notice [SEC=OFFICIAL]  
**Importance:** High

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**OFFICIAL**

Dear Hoa and Rebecca,

Attached are the TPB answers to Senator O'Neill and McKim QoNs approved by the Board today. Please note that the QoNs exclude particular answers related to the personal remuneration issues of two Board members.

Following our discussion with the Minister's Office yesterday, they are expecting to see our responses by COB today.

Document	Attachment
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- 1** Covering letter to the Committee
- 2** Senator O'Neill QoNs – responses
- 3** Senator McKim QoNs –responses

Happy to discuss any questions or issues before we send over the information to the Minister Jones.

Best regards

**Michael O'Neill**

Secretary CEO

Tax Practitioners Board



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[REDACTED]

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**From:** Rebecca Saint [s 47E(d)]  
**Sent:** Thursday, 16 March 2023 5:40 PM  
**To:** Michael G. O'Neill  
**Cc:** Janette Luu; Ian Klug; Hoa Wood  
**Subject:** RE: For your urgent consideration - QoN response [SEC=OFFICIAL:Sensitive]

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Hi Michael  
Thanks for the update yesterday.

Appreciate your team is working hard to get the information finalised.

I'm very conscious that we also don't want our review to impact timeframes. Is there a way that we can perhaps review in stages? For example, there was the suggestion at one point that you were going to provide the submission. Perhaps we could start by reviewing that or other information initially as opposed to the full response?

Regards  
Rebecca

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**From:** Michael G. O'Neill [REDACTED]  
**Sent:** Wednesday, 15 March 2023 8:23 PM  
**To:** Rebecca Saint [s 47E(d)]  
**Cc:** Janette Luu [REDACTED]; Ian Klug [REDACTED]  
**Subject:** Re: For your urgent consideration - QoN response [SEC=OFFICIAL:Sensitive]

**External Email: consider content and verify sender if required**

Hi Rebecca

I spoke with Hoa about these issues this evening & happy to discuss with you as well

We're still settling our responses to these QoNs & assure you we'll share the draft with the ATO asap

Kind regards

Michael

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**From:** Rebecca Saint [s 47E(d)]  
**Sent:** Wednesday, March 15, 2023 5:04 pm  
**To:** Michael G. O'Neill [REDACTED]  
**Cc:** Janette Luu [REDACTED]; Moe Elrifai [s 47E(d)]; Nicholas Shizas [s 47E(d)]; Hayden Breen [s 47E(d)]; Hoa Wood [s 47E(d)]; Faith Harako [s 47E(d)]  
**Subject:** For your urgent consideration - QoN response [SEC=OFFICIAL:Sensitive]

Hi Michael  
Thank you for your engagement in relation to the preparation of responses to the various QoN's.

**For the reasons below, we strongly request that the ATO be urgently afforded the opportunity to review the materials proposed to be produced by the TPB.**

Based on our discussions to date, we understand that the TPB is likely to provide substantial confidential information in response to the various questions. We understand that this is likely to include critical emails and other materials (such as the confidentiality agreements) that were provided by the ATO the TPB, information in relation to corporate taxpayers and possibly other information gathered from our systems (including in some cases without our knowledge/permission). It may also disclose other ATO operational matters.

As you are aware, the ATO is very concerned that this goes against the ATO’s longstanding position of not providing protected information to a Senate Committee (particularly in publicly accessible form) unless compelled to do so and having exhausted all available alternatives with the Senate. The ATO’s position reflects broader system related concerns that the disclosure of confidential information (or its on-disclosure by other agencies such as the TPB) will undermine the confidence in the ATO’s ability to keep information secret, potentially inhibiting our ability to obtain the information we need to conduct our investigations and impacting the integrity and effectiveness of the system more generally.

Whilst we acknowledge the TPB’s engagement in preliminary discussions, the ATO remains concerned that the provision of information by the TPB may (directly or indirectly) disclose protected information held by the ATO that we would otherwise seek to keep confidential. Due to the different approaches seemingly being adopted by the agencies, we request that the ATO be afforded the opportunity to review the materials to be produced by the TPB to allow us to fully put our position to the TPB and/or to determine whether any part of those materials should form part of a PII claim by the ATO. We consider that such a request is consistent with clause 25 of the MoU.

Regards  
Rebecca

**Rebecca Saint**  
Deputy Commissioner – Public Groups  
Public Groups & International  
Australian Taxation Office  
P [s 47E(d)] M [s 47E(d)]

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