

INSPECTOR-GENERAL OF TAXATION

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INSPECTOR-GENERAL OF TAXATION

Overview of additional appropriations

The significant change in the strategic direction of the Inspector-General of Taxation (IGT) from that outlined in the Portfolio Budget Statements 2014-15 (page 277) is the additional funding provided to the IGT to support its operations. This funding is in addition to the 2014-15 Budget measure titled *Inspector-General of Taxation – transfer of tax complaints handling*.

The IGT is seeking an additional \$0.8 million in departmental outcome through Appropriation Bill (No.6) 2014-15 for additional capital funding to support the establishing of the complaints handling function.

ENTITY MEASURES TABLE

Table 1.1 summarises new Government measures taken since the 2014-15 Additional Estimates. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.1 Entity 2014-15 supplementary additional estimates measures

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Capital measures					
	Inspector-General of Taxation				
	- additional funding	808	-	-	-
	Total	808	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis

ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for the IGT at Supplementary Additional Estimates, by outcome. The table also details the supplementary estimates and variations resulting from new measures and any other variations (if applicable) since the 2014-15 Additional Estimates in Appropriation Bill (No. 6).

Table 1.2 Supplementary estimates and variations to outcomes from measures and other variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (departmental)					
Inspector-General of Taxation - additional funding	1.1	808	-	-	-
Net impact on estimates for Outcome 1 (departmental)					
		808	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the IGT through Appropriation Bill (No. 6).

Table 1.3: Appropriation Bill (No. 6) 2014-2015

	Total available appropriations 2013-14 \$'000	Budget and Additional Estimates 2014-15 \$'000	Revised 2014-15 \$'000	Supplementary Additional Estimates 2014-15 \$'000
Non-operating				
Equity injections				
Inspector-General of Taxation - additional funding	-	-	808	808
Total	-	-	808	808

Note 1: 2013-14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to:
Budget appropriation + Additional Estimates appropriation + AFM +/- section 75 transfers — administrative quarantines — formal reductions made by the Minister for Finance (section 51)