# Australian Taxation Office

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# Australian Taxation Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role of the Australian Taxation Office (ATO) is to effectively manage and shape the tax and superannuation systems that support and fund services for Australians. Our vision is to be a leading tax and superannuation administration, known for our contemporary service, expertise and integrity.

Our strategic direction centres on fostering community participation in the tax and superannuation systems. We do this by ensuring integrity, building confidence in the administration of these systems, and by being streamlined, integrated and data driven.

We will continue to work with the community and other government agencies to support our country’s economic wellbeing by delivering government measures, improving tax performance and harnessing data and technology to make interactions with the ATO and government more seamless. We will maintain a focus on cyber security and strive to become a more purposeful organisation to maximise value for the ATO and the community.

Our progress is monitored through the perspectives of our strategic objectives, focusing on client experience and participation in the tax and superannuation systems as our ultimate measures of success.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Taxation Office resource statement – Budget estimates for 2022‑23 as at Budget March 2022

|  |  |  |
| --- | --- | --- |
|  | *2021‑22 Estimated actual $’000* | 2022‑23 Estimate  $’000 |
| **Departmental** |  |  |
| Annual appropriations – ordinary annual services (a) |  |  |
| Prior year appropriations available (b) | *438,625* | 387,989 |
| Departmental appropriation (c) | *3,678,041* | 3,744,364 |
| s74 External Revenue (d) | *119,910* | 131,418 |
| Departmental capital budget (e) | *102,239* | 111,465 |
| Annual appropriations – other services – non‑operating (f) |  |  |
| Prior year appropriations available (b) | *54,750* | 168,233 |
| Equity injection | *70,351* | 30,697 |
| Total departmental annual appropriations | *4,463,916* | 4,574,166 |
| Special accounts (g) |  |  |
| Opening balance | *10,913* | 10,972 |
| Appropriation receipts (h) | *18,676* | 18,608 |
| Total special accounts | *29,589* | 29,580 |
| *less departmental appropriations drawn from annual/special  appropriations and credited to special accounts* | *18,676* | 18,608 |
| **Total departmental resourcing** | ***4,474,829*** | **4,585,138** |
| **Administered** |  |  |
| Annual appropriations – ordinary annual services (a) |  |  |
| Prior year appropriations available |  |  |
| Outcome 1 | *8,577* | 8,137 |
| Total administered annual appropriations | *8,577* | 8,137 |
| Special appropriations |  |  |
| *Public Governance, Performance and Accountability Act 2013 – s77* | *120,000* | 120,000 |
| *Product Grants and Benefits Administration Act 2000 – Product stewardship for oil* | *83,901* | 92,394 |
| *Superannuation Guarantee (Administration) Act 1992* | *612,000* | 593,000 |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items) (i)* | *11,481,343* | 12,283,646 |
| Total administered special appropriations | *12,297,244* | 13,089,040 |

Table 1.1: Australian Taxation Office resource statement – Budget estimates for 2022‑23 as at Budget March 2022 (continued)

|  |  |  |
| --- | --- | --- |
|  | *2021‑22 Estimated actual $’000* | 2022‑23 Estimate  $’000 |
| **Administered** |  |  |
| Special accounts (g) |  |  |
| Opening balance | *75,907* | 76,007 |
| Appropriation receipts (h) | *20,000* | 20,800 |
| Total special account receipts | *95,907* | 96,807 |
| *less administered appropriations drawn from annual/special  appropriations and credited to special accounts* | *20,000* | 20,800 |
| **Total administered resourcing** | ***12,381,728*** | **13,173,184** |
| **Total resourcing for Australian Taxation Office** | ***16,856,557*** | **17,758,322** |
|  |  |  |
|  | *2021‑22* | 2022‑23 |
| **Average staffing level (number)** | ***18,349*** | **18,369** |

Third party payments from and on behalf of other entities

|  |  |  |
| --- | --- | --- |
|  | *2021‑22 Estimated actual $’000* | 2022‑23 Estimate  $’000 |
| Payments made to other entities for the provision of services   (disclosed above) | *229,895* | 223,517 |
| Receipts received from other entities for the provision of services   (disclosed above in s74 External Revenue section above) | *106,469* | 114,785 |
| Payments made to corporate entities within the Portfolio |  |  |
| Reserve Bank of Australia | *91,473* | 105,103 |
|  |  |  |

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

Prepared on a resourcing (that is, appropriations available) basis.

1. Appropriation Bill (No. 1) 2022‑23.
2. Excludes $84.6 million subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
6. Appropriation Bill (No. 2) 2022‑23.
7. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, for example annual appropriations, special appropriations and special accounts.
8. Amounts credited to the special account(s) from ATO’s annual and special appropriations.
9. These figures relate to administered expenses such as the fuel tax credit, the refundable research and development tax incentive, and the Australian screen and digital game production incentive. Estimated tax refunds for 2021‑22 are $104 billion including $50 million made on behalf of the ATO by the Department of Home Affairs. Estimated tax refunds for 2022‑23 are $112 billion including $140 million made on behalf of the ATO by the Department of Home Affairs.

### 1.3 Budget measures

Budget measures in Part 1 relating to ATO are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Taxation Office 2022‑23 Budget measures

Part 1: Measures announced since the 2021‑22 Mid‑Year Economic and Fiscal Outlook (MYEFO)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2021‑22 $’000 | 2022‑23 $’000 | 2023‑24 $’000 | 2024‑25 $’000 | 2025‑26 $’000 |
| **Payment measures** |  |  |  |  |  |  |
| Addressing Cost of Living Pressures – Temporary Reduction in Fuel Excise | 1.7 |  |  |  |  |  |
| Administered payments |  | (835,000) | (1,620,000) | – | – | – |
| Australia‑UK Free Trade Agreement – increasing market access opportunities and strengthening ties between our two countries | 1.5 |  |  |  |  |  |
| Administered payments |  | – | – | 500 | 600 | 600 |
| Changes To Visa Rules – supplementing Australia’s workforce during the recovery (a) | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 5,248 | 621 | 623 | 246 |
| Commonwealth’s Deregulation Agenda (b) | 1.1, 1.7 |  |  |  |  |  |
| Administered payments |  | – | – | (241,000) | (269,000) | (276,000) |
| Departmental payments |  | – | 5,492 | 163 | 164 | 165 |
| Digital Economy Strategy | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 7,599 | – | – | – |
| Insolvency Reform – continuation (c) | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | – | 573 | 3,285 | 422 |
| Media Sector Reforms | 1.5 |  |  |  |  |  |
| Administered payments |  | – | – | – | – | – |
| Patent Box – Expanding the patent box tax concession to Agricultural Sector innovations (d) | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 3,093 | 4,383 | 3,172 | 2,669 |
| Patent Box – Expanding the patent box tax concession to Low Emissions Technology innovations (e) | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 847 | 4,314 | 3,834 | 3,473 |

Table 1.2: Australian Taxation Office 2022‑23 Budget measures

Part 1: Measures announced since the 2021‑22 Mid‑Year Economic and Fiscal Outlook (MYEFO) (continue)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2021‑22 $’000 | 2022‑23 $’000 | 2023‑24 $’000 | 2024‑25 $’000 | 2025‑26 $’000 |
| **Payment measures** |  |  |  |  |  |  |
| Reducing compliance costs for business through enhanced sharing of single touch payroll data (f)(g) | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 2,334 | 2,795 | 873 | 488 |
| Small Business – Skills and Training Boost | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 2,461 | 1,906 | 1,534 | 1,098 |
| Small Business – Technology Investment Boost | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | 2,461 | 3,553 | 1,090 | – |
| Tax Integrity – Extension of the Australian Taxation Office (ATO) Tax Avoidance Taskforce on Multinationals, Large Corporates and High Wealth Individuals | 1.1 |  |  |  |  |  |
| Departmental payments |  | – | – | 325,009 | 327,550 | – |
| **Total** |  | **(835,000)** | **(1,590,465)** | **102,817** | **73,725** | **(266,839)** |
| **Total Payment measures** |  |  |  |  |  |  |
| Administered |  | (835,000) | (1,620,000) | (240,500) | (268,400) | (275,400) |
| Departmental |  | – | 29,535 | 343,317 | 342,125 | 8,561 |
| **Total** |  | **(835,000)** | **(1,590,465)** | **102,817** | **73,725** | **(266,839)** |

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

1. This measure includes capital funding for the ATO of $3.4 million in 2022‑23, $0.2 million in 2023‑24, $0.2 million in 2024‑25 and $0.2 million in 2025‑26.
2. This measure includes capital funding for the ATO of $0.6 million in 2022‑23.
3. This measure includes capital funding for the ATO of $1.6 million in 2024‑25.
4. This measure includes capital funding for the ATO of $1.6 million in 2022‑23 and $1.3 million in 2023‑24.
5. This measure includes capital funding for the ATO of $1.1 million for 2023‑24.
6. This measure includes capital funding for the ATO of $1.7 million for 2022‑23 and $1.7 million in 2023‑24.
7. The financial implications for this measure include amounts previously provisioned in the Contingency Reserve in the 2021-22 MYEFO or earlier Budget updates.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the Public Governance, Performance and Accountability Act 2013. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the Australian Taxation Office can be found at: (https://www.ato.gov.au/About‑ATO/About/corporate‑plan/)  The most recent annual performance statement can be found at: (https://www.ato.gov.au/about‑ato/commitments‑and‑reporting/annual‑report‑and‑other‑reporting‑to‑parliament/annual‑report/) |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Confidence in the administration of aspects of Australia’s taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non‑compliance with the law; and in delivering effective and efficient business registry services. |

#### Linked programs

|  |
| --- |
| Australian Criminal Intelligence Commission |
| Program 1.1 – Australian Criminal Intelligence Commission  Contribution to Outcome 1 made by linked programs  The Australian Criminal Intelligence Commission (ACIC) works collaboratively with the ATO to protect the financial system from criminal abuse, including through joint operations and task forces and the sharing of data and intelligence. The ACIC’s special operations and investigations focus on the highest risk TSOC activities impacting Australia, including money laundering and serious financial crime. |
| Australian Federal Police |
| Program 1.1 – Federal Policing – Investigations  Contribution to Outcome 1 made by linked programs  The Australian Federal Police (AFP) relies on ATO intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm. |
| Australian Financial Security Authority |
| Program 1.1 – Personal Insolvency and Trustee Services  Contribution to Outcome 1 made by linked programs  Australian Financial Security Authority exchanges information with the ATO and administers the bankruptcy notices and payment arrangements to support this service. |

|  |
| --- |
| Australian Securities and Investments Commission |
| Program 1.1— Australian Securities and Investment Commission  Contribution to Outcome 1 made by linked programs  Australian Securities and Investments Commission (ASIC) exchanges information with the ATO in relation to self‑managed superannuation fund auditor registration, and financial crime intelligence. ASIC contributes to the management and governance of the Standard Business Reporting program. |
| Australian Transaction Reports and Analysis Centre |
| Program 1.1— AUSTRAC  Contribution to Outcome 1 made by linked programs  Australian Transaction Reports and Analysis Centre (AUSTRAC) exchanges information with the ATO and delivers financial crime intelligence that assist key stakeholder agencies to make operational and intelligence decisions. |
| Department of Agriculture, Water and the Environment |
| Program 1.6 – Management of Hazardous Wastes, Substances and Pollutants  Contribution to Outcome 1 made by linked programs  The Department of Agriculture, Water and the Environment (DAWE) works with the Australian Taxation Office to administer financial aspects of the Product Stewardship for Oil program, pays the benefits on recycled motor oil and collects the levy on new oil entering the market from domestic sources. |
| Department of Education, Skills and Employment |
| Program 2.4 – Higher Education Loan Program  Program 3.1 – Building Skills and Capability  Program 3.2 – VET Student Loans  Contribution to Outcome 1 made by linked programs  The Department of Education, Skills and Employment exchanges information with the ATO in relation to the Higher Education Loans Program, VET Student Loans and Trade Support Loans. |

|  |
| --- |
| Department of Health |
| Program 2.1 – Medical Benefits  Program 2.3 – Pharmaceutical Benefits  Program 2.4 – Private Health Insurance  Contribution to Outcome 1 made by linked programs  The Department of Health (DoH) contributes to the administrative arrangements for the Government’s Private Health Insurance Rebate. DoH also works with the ATO to deliver the Multi‑agency Data Integration Project. |
| Department of Home Affairs |
| Program 3.3— Border‑Revenue Collection  Contribution to Outcome 1 made by linked programs  Department of Home Affairs exchanges information with the ATO, administers the Tourist Refund Scheme and collects border revenue for: Excise Equivalent Goods, Goods and Services Tax, Luxury Car Tax and Wine Equalisation Tax on behalf of the ATO. |
| Department of Industry, Science, Energy and Resources |
| Program 1.1 – Investing in science, technology and commercialisation  Program 1.2 – Growing innovative and competitive businesses, industries and regions  Contribution to Outcome 1 made by linked programs  Department of Industry, Science, Energy and Resources work together with the ATO to enable the growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation. |
| Department of the Treasury |
| Program 1.1 – Department of the Treasury  Contribution to Outcome 1 made by linked programs  The Department of the Treasury (Treasury) contributes to the administration of the National Tax Equivalent Regime. Treasury co‑regulates the *Foreign Acquisitions and Takeovers Act 1975* with the ATO, which also maintains current registers of foreign ownership. |
| Services Australia |
| Program 1.2 – Customer Service Delivery  Contribution to Outcome 1 made by linked programs  The Services Australia supports individuals, families and communities to achieve greater self‑sufficiency by providing administration and payments services on behalf of the ATO. |

##### **Budgeted expenses for Outcome 1**

This table shows how much the ATO intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.1: Australian Taxation Office** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 8,577 | 8,137 | 3,036 | ‑ | ‑ |
| **Administered total** | 8,577 | 8,137 | 3,036 | ‑ | ‑ |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 3,575,052 | 3,547,341 | 3,173,354 | 3,152,397 | 2,866,027 |
| s74 External Revenue (a) | 120,305 | 131,831 | 131,747 | 133,245 | 135,607 |
| Expenses not requiring appropriation in the Budget  year (b) | 172,151 | 192,903 | 176,632 | 166,618 | 162,421 |
| **Departmental total** | 3,867,508 | 3,872,075 | 3,481,733 | 3,452,260 | 3,164,055 |
| **Total expenses for program 1.1** | **3,876,085** | **3,880,212** | **3,484,769** | **3,452,260** | **3,164,055** |
|  |  |  |  |  |  |
| **Program 1.2: Tax Practitioners Board** |  |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 20,841 | 20,853 | 19,664 | 19,777 | 19,880 |
| **Departmental total** | 20,841 | 20,853 | 19,664 | 19,777 | 19,880 |
| **Total expenses for program 1.2** | **20,841** | **20,853** | **19,664** | **19,777** | **19,880** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.3: Australian Business Register** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 156,082 | 157,562 | 158,452 | 159,617 | 160,707 |
| **Departmental total** | 156,082 | 157,562 | 158,452 | 159,617 | 160,707 |
| **Total expenses for program 1.3** | **156,082** | **157,562** | **158,452** | **159,617** | **160,707** |
|  |  |  |  |  |  |
| **Program 1.4: Australian Charities and Not‑for‑profits Commission** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Special accounts |  |  |  |  |  |
| Australian Charities and Not‑for‑profits Commission Special Accounts | 18,676 | 18,608 | 17,482 | 17,593 | 17,693 |
| **Departmental total** | 18,676 | 18,608 | 17,482 | 17,593 | 17,693 |
| **Total expenses for program 1.4** | **18,676** | **18,608** | **17,482** | **17,593** | **17,693** |
|  | |  |  |  |  |
| **Program 1.5: Australian Screen and Digital Game Production Incentive** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 450,000 | 506,600 | 526,600 | 499,600 | 514,600 |
| **Administered total** | 450,000 | 506,600 | 526,600 | 499,600 | 514,600 |
| **Total expenses for program 1.5** | **450,000** | **506,600** | **526,600** | **499,600** | **514,600** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.6: Junior Minerals Exploration Incentive** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | (14,918) | 19,645 | 19,645 | 19,645 | ‑ |
| **Administered total** | (14,918) | 19,645 | 19,645 | 19,645 | ‑ |
| **Total expenses for program 1.6** | **(14,918)** | **19,645** | **19,645** | **19,645** | **‑** |
|  |  |  |  |  |  |
| **Program 1.7: Fuel Tax Credit Scheme** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 6,893,969 | 7,720,982 | 9,262,113 | 9,951,931 | 10,698,844 |
| **Administered total** | 6,893,969 | 7,720,982 | 9,262,113 | 9,951,931 | 10,698,844 |
| **Total expenses for program 1.7** | **6,893,969** | **7,720,982** | **9,262,113** | **9,951,931** | **10,698,844** |
|  | |  |  |  |  |
| **Program 1.8: National Rental Affordability Scheme** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 144,846 | 129,021 | 95,239 | 49,817 | 24,721 |
| **Administered total** | 144,846 | 129,021 | 95,239 | 49,817 | 24,721 |
| **Total expenses for program 1.8** | **144,846** | **129,021** | **95,239** | **49,817** | **24,721** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.9: Product Stewardship for Oil** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Product Grants and Benefits Administration Act 2000 – product stewardship (oil) benefits* | 83,901 | 92,394 | 92,509 | 92,935 | 93,200 |
| **Administered total** | 83,901 | 92,394 | 92,509 | 92,935 | 93,200 |
| **Total expenses for program 1.9** | **83,901** | **92,394** | **92,509** | **92,935** | **93,200** |
|  |  |  |  |  |  |
| **Program 1.10: Research & Development Tax Incentive** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 2,728,645 | 2,758,778 | 2,891,360 | 3,030,241 | 3,175,793 |
| **Administered total** | 2,728,645 | 2,758,778 | 2,891,360 | 3,030,241 | 3,175,793 |
| **Total expenses for program 1.10** | **2,728,645** | **2,758,778** | **2,891,360** | **3,030,241** | **3,175,793** |
|  |  |  |  |  |  |
| **Program 1.11: Low Income Superannuation Tax Offset** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 498,272 | 620,236 | 617,136 | 606,887 | 593,040 |
| **Administered total** | 498,272 | 620,236 | 617,136 | 606,887 | 593,040 |
| **Total expenses for program 1.11** | **498,272** | **620,236** | **617,136** | **606,887** | **593,040** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.12: Private Health Insurance Rebate** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 226,325 | 239,171 | 244,720 | 250,899 | 257,039 |
| **Administered total** | 226,325 | 239,171 | 244,720 | 250,899 | 257,039 |
| **Total expenses for program 1.12** | **226,325** | **239,171** | **244,720** | **250,899** | **257,039** |
|  |  |  |  |  |  |
| **Program 1.13: Superannuation Co‑contribution Scheme** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 124,000 | 124,000 | 117,000 | 114,000 | 109,000 |
| **Administered total** | 124,000 | 124,000 | 117,000 | 114,000 | 109,000 |
| **Total expenses for program 1.13** | **124,000** | **124,000** | **117,000** | **114,000** | **109,000** |
|  | |  |  |  |  |
| **Program 1.14: Superannuation Guarantee Scheme** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Superannuation Guarantee (Administration) Act*  *1992* | 612,000 | 593,000 | 641,000 | 693,000 | 747,000 |
| **Administered total** | 612,000 | 593,000 | 641,000 | 693,000 | 747,000 |
| **Total expenses for program 1.14** | **612,000** | **593,000** | **641,000** | **693,000** | **747,000** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22  Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.15: Targeted assistance through the taxation system** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 22,808 | 6,000 | 5,000 | 6,000 | 6,000 |
| **Administered total** | 22,808 | 6,000 | 5,000 | 6,000 | 6,000 |
| **Total expenses for program 1.15** | **22,808** | **6,000** | **5,000** | **6,000** | **6,000** |
|  |  |  |  |  |  |
| **Program 1.16: Interest on Overpayment and Early Payments** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non‑refund items)* | 70,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| **Administered total** | 70,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| **Total expenses for program 1.16** | **70,000** | **75,000** | **75,000** | **75,000** | **75,000** |
|  | |  |  |  |  |
| **Program 1.17: Bad & Doubtful Debts & Remissions** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the budget year (b) | 7,429,000 | 7,804,000 | 7,917,000 | 8,325,000 | 8,714,000 |
| **Administered total** | 7,429,000 | 7,804,000 | 7,917,000 | 8,325,000 | 8,714,000 |
| **Total expenses for program 1.17** | **7,429,000** | **7,804,000** | **7,917,000** | **8,325,000** | **8,714,000** |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Program 1.18: Seafarer Tax Offset** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| *Taxation Administration Act 1953 – section 16 (Non refund items)* | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| **Administered total** | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| **Total expenses for program 1.18** | **9,000** | **9,000** | **9,000** | **9,000** | **9,000** |
|  |  |  |  |  |  |
| **Program 1.19: Economic Response to the Coronavirus** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Economic Response to the Coronavirus |  |  |  |  |  |
| *Special Appropriation – Taxation Administration Act 1953 – s16* | 12,666 | ‑ | ‑ | ‑ | ‑ |
| *Special Appropriation – Taxation Administration Act 1953 – s16 – JobKeeper Payment* | (14,656) | ‑ | ‑ | ‑ | ‑ |
| *Special Appropriation – s16 – JobMaker Hiring Credit – Taxation Administration Act 1953* | 20,815 | 5,481 | ‑ | ‑ | ‑ |
| **Administered total** | 18,825 | 5,481 | ‑ | ‑ | ‑ |
| **Total expenses for program 1.19** | **18,825** | **5,481** | **‑** | **‑** | **‑** |
|  | |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 8,577 | 8,137 | 3,036 | ‑ | ‑ |
| Special appropriations | 11,867,673 | 12,899,308 | 14,596,322 | 15,398,955 | 16,303,237 |
| Expenses not requiring appropriation in the Budget  year (b) | 7,429,000 | 7,804,000 | 7,917,000 | 8,325,000 | 8,714,000 |
| **Administered total** | 19,305,250 | 20,711,445 | 22,516,358 | 23,723,955 | 25,017,237 |

Table 2.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 3,751,975 | 3,725,756 | 3,351,470 | 3,331,791 | 3,046,614 |
| s74 External Revenue (a) | 120,305 | 131,831 | 131,747 | 133,245 | 135,607 |
| Special accounts | 18,676 | 18,608 | 17,482 | 17,593 | 17,693 |
| Expenses not requiring  appropriation in the Budget  year (b) | 172,151 | 192,903 | 176,632 | 166,618 | 162,421 |
| **Departmental total** | 4,063,107 | 4,069,098 | 3,677,331 | 3,649,247 | 3,362,335 |
| **Total expenses for Outcome 1** | **23,368,357** | **24,780,543** | **26,193,689** | **27,373,202** | **28,379,572** |
|  |  |  |  |  |  |
|  | 2021‑22 | 2022‑23 |  |  |  |
| **Average staffing level (number)** | 18,349 | 18,369 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and other resources received free of charge.

Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change during the budget year as government priorities change.

Table 2.2: Performance criteria for Outcome 1

Table 2.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2022‑23 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| Outcome 1 – Confidence in the administration of aspects of Australia’s taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non‑compliance with the law; and in delivering effective and efficient business registry services. | | |
| **Program 1.1** – Australian Taxation Office  The objective of the ATO is to administer aspects of Australia’s tax and superannuation systems providing confidence that the right amount of payments are being made and collected. | | |
| Key activities | The ATO’s strategic objectives are the areas of focus to achieve its purpose, these include core business, government commitments and transformation. The key activities (strategic initiatives) are the activities that will allow the ATO to transform and deliver on its objectives.  The ATO will undertake the following core activities to achieve its program objective:   * collecting revenue * administering the goods and services tax on behalf of the Australian States and Territories; and * administering major aspects of Australia’s superannuation system.   Additionally, the ATO will undertake the following key activities to achieve its program objective:   * making it easy for the community to understand and comply with obligations, including by optimising interactions through our self‑service channels and focusing on improving small business tax performance * building a dynamic and flexible workforce by embedding new ways of working; and * unlocking our data potential by improving the way we collect, manage, share, and use data. | |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | Confidence – Community Confidence in the ATO | Target: 65/100 Forecast: On track |
| Budget Year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | *Trust – Community trust in the ATO and the system* | Target: N/A – new measure in 2022‑23 Forecast: N/A – new measure |
| Budget year 2022‑23 | Target 2022‑23: Under development |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Registration – proportion of companies and individuals registered in the system | Target: The ATO aims to ensure that all entities that are required to participate in the tax and superannuation systems are registered on the ATO’s client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease)  Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to ensure that all entities that are required to participate in the tax and superannuation systems are registered on the ATO’s client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease) |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | Lodgment – proportion of activity statements and income tax returns lodged on time | Target: Activity statements lodged on time: 78%  Income tax returns lodged on time: 83% Forecast:  Activity statements: Not on track Income tax returns: On track |
| Budget year 2022‑23 | Target 2022‑23:  Activity statements lodged on time: 78%  Income tax returns lodged on time: 83% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond:  As per 2022‑23 |
| Current year 2021‑22 | Payment – proportion of liabilities paid on time by value | Target: 88% Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: 88% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Correct Reporting – Tax gap as a proportion of revenue | Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available. Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Tax gap – as a proportion of revenue | Target 2022‑23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available. |
| Forward estimates 2023‑24 and beyond | Note: Change to measure name for  2022‑23 | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | Debt – ratio of collectable debt to net tax collections (a) | Target: Below 8.0% Forecast: Not on track |
| Budget year 2022‑23 | Target 2022‑23: Between 8.0%  and 8.5% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24: Between 7.5%  and 8.0% Target 2024‑25: Between 6.5%  and 7.0% Target 2025‑26: Below 6.0% |
| Current year 2021‑22 | Total revenue effects – tax revenue from all compliance activities  Total revenue effects – revenue from all compliance activities  Note: Change to measure name for 2022‑23 | Target: $15 billion  Forecast: At risk |
| Budget year 2022‑23 | Target 2022‑23: $15 billion |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Tax assured – proportion of the tax base where the ATO has justified trust that tax paid is correct based on the proportion of income, deductions and tax offsets assured | Target: Increase the proportion of the tax base where the ATO has justified trust to a level as high as practicable given the nature and complexity of the law and resources available  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report. |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |

1. Debt target has been increased due to the broader economic environment, which has been impacted by factors including the COVID‑19 pandemic.

| Year | Performance measures | Expected/planned performance results |
| --- | --- | --- |
| Current year 2021‑22 | Influence – Government and Treasury perceptions of the ATO and the quality of our advice  Influence tax and super system design through a mutually positive relationship with Treasury and the provision of quality advice  Note: Change to measure name for 2022‑23 | Target: Good Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report. |
| Budget year 2022‑23 | Target 2022‑23: Demonstrated effort in supporting the Treasury Department to design and deliver effective tax and super policy. |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per  2022‑23 |
| Current year 2021‑22 | Compliance cost – adjusted median cost to individual taxpayers of managing their tax affairs | Target: Remain steady  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report. |
| Budget year 2022‑23 | Target 2022‑23: Remain steady |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per  2022‑23 |
| Current year 2021‑22 | Digital – proportion of inbound transactions received digitally for key services | Target: 92% Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: 95% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per  2022‑23 |
| Current year 2021‑22 | *Digital – proportion of outbound interactions issued digitally for key services* | Target: N/A – new measure in 2022‑23 Forecast: N/A – new measure |
| Budget year 2022‑23 | Target 2022‑23: Under development |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

| Year | Performance measures | Expected/planned performance results |
| --- | --- | --- |
| Current year 2021‑22 | *Service satisfaction – client satisfaction with their recent interaction with the ATO* | Target: N/A – new measure in 2022‑23 Forecast: N/A – new measure |
| Budget year 2022‑23 | Target 2022‑23: 80% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Working together – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems | Target: Equal to or better than the 2018–19 result (64/100)  Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: Equal to or better than the 2018–19 result (64/100) |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Culture – level of employee engagement | Target: Equal to or better than the average result for large agencies Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Equal to or better than the average result for large agencies |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Gender equality – female representation in the senior executive service (SES) and executive level (EL) classifications | Target: Approx. 50% of SES and approx. 50% of EL staff  Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | Indigenous representation – proportion of ATO staff who identify as Indigenous | Target: 3.0% Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | Disability representation – proportion of ATO staff who identify with disability | Target: 4.0% Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | Staff experience – employee perceptions around whether they have access to the tools and resources needed to perform well | Target: Equal to or better than the average result for large agencies Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Equal to or better than the average result for large agencies |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Tax returns – proportion of pre‑filled items accepted without change | Target: 90%  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: 90% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Availability – key digital systems availability | Target: 99.5% (excluding planned outages)  Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23: 99.5% (excluding planned outages) |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Budget – ATO manages its operating budget to balance | Target: +/– 1.0% of budget allocation  Forecast: On track to partially meet target |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | Cost of collection – cost to collect $100 | Target: Consistent with trend  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Consistent with pre‑pandemic trend |
| Forward estimates 2023‑24 and beyond | Target 2023‑24: Consistent with pre‑pandemic trend Target 2024‑25: Consistent with trend Target 2025‑26: Consistent with trend |

|  |  |  |
| --- | --- | --- |
| **Program 1.2** – Tax Practitioners Board (TPB)  The TPB has the general administration of the *Tax Agent Services Act 2009* (TASA) and is responsible for the registration and regulation of tax practitioners. These include tax agents and business activity statement (BAS) agents. The TPB also has the responsibility to monitor and take action against unregistered preparers (a).  The TPB’s establishment, functions and powers are defined in the TASA. The TPB’s role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct. | | |
| Key activities | Key activities reported in the current corporate plan that relate to this program.  The TPB has a number of key activities to deliver its objective, which includes:   * Support the Government’s areas of focus and reform * Administer a system of registration * Investigate applications for registration and address conduct that may breach the TASA * Impose sanctions for breaches of the TASA * Issue guidance to support tax practitioners * Build organisational capability and culture. | |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | 1.1 Improve the registration experience for tax practitioners | Improve the experience by streamlining processes and increasing automation.  Expected results:The majority of tax practitioners regularly surveyed are reporting an improved experience in relation to the online registrations process. |
| 1.2 Efficiently process tax practitioner applications and enquiries | The majority of applications are processed within service standards. Response to enquiries are appropriate and timely.  Expected results:We continue to exceed our registrations service standards as well as providing timely responses to enquiries. |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | 2.1 Provide guidance and advice to tax practitioners on their eligibility requirements and obligations under the *Tax Agent Services Act 2009* | Provide useful advice and guidance of key relevant topics.  Expected results:Survey results consistently positive regarding the usefulness of guidance material. |
| 2.2 Provide support through targeted communications that educate tax practitioners | Effective communication is used to assist consumer protection and educate the profession.  Expected results:Quarterly trends in our communications activities continue to increase and reach a wider potential audience. |
| 2.3 Impede misconduct by tax practitioners and unregistered preparers through our compliance programs | Data and intelligence are used to deliver an effective compliance program.  Expected results:Effective collaboration with co‑regulators and the use of data analytics continues to identify high risk practitioners and support prioritising cases for compliance action. |
| 2.4 Implement a strategic litigation program to clarify the law, support just outcomes and deter poor conduct | Litigation cases that clarify the law and support the TPB’s purpose.  Expected results:The TPB continues to deter misconduct through favourable litigation outcomes. |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| Current year 2021‑22 | 3.1 Work with Treasury and Government to design and implement reforms to the TASA and the TPB | Treasury considers submissions from the TPB and works collaboratively with the TPB on law and policy reform.  Expected results:The TPB’s active engagement with Treasury has supported and influenced law and policy reform. |
| 3.2 Deliver an ongoing technology program to support enhanced services and drive operational efficiency | System upgrades are contemporary and engaging.  Expected results:Significant milestone accomplished relating to the upgrade of our customer relationship management tool and supporting the achievement of high‑quality operational outcomes. |
| 3.3 Support our people by delivering a comprehensive People Program | Implementation of a reward and recognition program.  Expected results:The TPB has launched and actively manages staff reward programs, recognising staff achievements and reinforcing our consistently high levels of staff engagement. |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| 1. Support the Government’s areas of focus and reform | | |
| Budget year 2022‑23 | 1.1 We contribute to government reform | Target: >95% of TPB submissions are relevant to the TPBs regulatory role. |
| 2. Administer a system of registration | | |
| Budget year 2022‑23 | 2.1 Our internal service standards results | Target: 80% new and renewal within 30 days, 95% new and renewal within 60 days. |
| 2.2 Our Quality Assurance results | Target: The TPB aims to conduct quality assurance checks quarterly. |
| 2.3 Tax Practitioner satisfaction with engagement with TPB/registration and renewal process | Target: 65% new and 74% renewal biannual survey results. |
| 2.4 Tax practitioner satisfaction with reduction in red tape | Target: Under development. |
| 2.5 The TPB register is available and updated daily | Target: 99%. |
| 3. Investigate applications for registration and address conduct that may breach the TASA | | |
| Budget year 2022‑23 | 3.1 Tax Practitioner satisfaction with TPB compliance effectiveness | Target: 65% biannual survey results. |
| 3.2 The number of completed compliance investigations | Target: >2000 investigations completed. |
| 3.3 The number of self‑generated cases | Target: >350 cases. |
| 3.4 Unregistered Preparers are identified and addressed | Target: >62 identified and >15 investigated. |
| 4. Impose sanctions for breaches of the TASA | | |
| Budget year 2022‑23 | 4.1 The number of sanctions imposed | Target: Under development. |
| 4.2 Sanctions are appropriate | Target: Under development. |
| 5. Issue guidance to support tax practitioners | | |
| Budget year 2022‑23 | 5.1 The number of guidance products/instruments published | Target: the TPB aims to support the tax profession by publishing regular guidance material. |
| 5.2 Satisfaction from tax practitioners | Target: 79% biannual survey results. |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance results |
| 6. Build organisational capability and culture | | |
| Budget Year 2022‑23 | 6.1 Our System availability | Target: 95% system availability  Target: Staff survey under development  Target: Incident reduction under development. |
| 6.2 Our staff wellbeing and engagement scores | Target: APS Census results are >68% for wellbeing and >73% for engagement. |
| 6.3 Staff satisfaction with workplace culture | Target: Under development. |
| 6.4 Staff satisfaction with skills development | Target: Under development. |
| 6.5 Staff satisfaction with TPB leadership | Target: Under development. |
| 6.6 Board satisfaction with TPB governance | Target: The TPB ARC expresses satisfaction with governance activities. |
| Year | Performance measures | Expected/planned performance results |
| Forward estimates 2023‑24 and beyond | As per 2022‑23 | As per 2022‑23 |
| 1. Program description has been slightly modified to remove the ‘Tax Financial Advisers’ as they are no longer regulated by the TPB. Instead, ‘unregistered preparers’ has been included, which is a high‑risk segment the TPB is actively monitoring. | | |

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| --- | --- | --- | --- |
| Program 1.3 – Australian Business Registry Services  The ABRS has been established to assist the Registrar to carry out their functions. The Registrar has separate and distinct responsibilities from the Commissioner of Taxation, including administering director identification numbers and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains Registrar of the Australian Business Register (ABR) under the *A New Tax System (Australian Business Number) Act 1999*.  The Registrar of ABRS is now responsible for assisting ASIC to perform its registry functions (under a delegation from ASIC). As ASIC registers are migrated to the new registry system, the Registrar will assume primary responsibility for registry functions and associated reporting.  The ABRS is a custodian of trusted business information and world‑class provider of associated services used by businesses, governments and communities to unlock economic and social value for Australia. | | | |
| Key activities | The ABRS is a new service that will be progressively established as the MBR program is implemented over the coming years. ABRS will provide:   * effective, efficient and accessible business registry services that reduce the regulatory burden for business * a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community * robust identity verification and relationship traceability for directors, through Director ID, which will foster trust and confidence by creating a fairer business environment. | | |
| Year | Performance measures | | Expected/planned performance outcomes |
| Current year 2021‑22 | Increased use of the ABR as the national business dataset | | Target:  ABR Explorer – 420  ABR Connect – 18  ABN Lookup – 1.8 billion  Forecast: On track |
| Budget year 2022‑23 | Target 2022‑23:  ABR Explorer – 500  ABR Connect – 20 ABN Lookup – 2.0 billion |
| Forward estimates 2023‑24 and beyond | Target 2023‑24:  ABR Explorer – 525 ABR Connect – 22  ABN Lookup – 2.3 billion  Target 2024‑25:  ABR Explorer – 550 ABR Connect – 24  ABN Lookup – 2.5 billion Target 2025‑26: As per 2024‑25 |
| Current year 2021‑22 | | Reduction in the administrative cost to businesses and government in dealing with each other | Target: Total – $2 billion  Forecast: On track |
| Budget year 2022‑23 | | Target 2022‑23: Total – $2.25 billion |
| Forward estimates 2023‑24 and beyond | | Target 2023‑24: Total – $2.34 billion Target 2024‑25: Total – $2.45 billion Target 2025‑26: As per 2024‑25 |

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| --- | --- | --- | --- | --- |
| Program 1.4 – Australian Charities and Not‑for‑profits Commission  The Australian Charities and Not‑for‑profits Commission (ACNC) is the independent national regulator of charities. The ACNC Commissioner (the Commissioner) has a number of statutory functions and regulatory powers set out in the Australian Charities and Not‑for‑profits Commission Act 2012 (Cth) (ACNC Act), the Charities Act 2013 (Cth) (the Charities Act) and accompanying regulations. | | | | |
| Key activities | | * maintaining a public register of Australian charities * registering new charities * revoking the registration of charities that are no longer entitled to registration * collecting information about charities annually * providing advice and guidance to charities and the public * disseminating resources for better governance practices * enhancing transparency and good governance in the sector * monitoring charities for compliance with legal requirements, and acting on identified concerns * working across governments to reduce unnecessary regulation. | | |
| Year | | Performance measures | | Expected/planned performance outcomes |
| Key for results  Met: Target met or exceeded, or the work has commenced and is on track to be met by 30 June 2022  Partially met: Some elements of the target were met and issues were managed, the work has commenced and is on track to be met or partially met by 30 June 2022. Partially met is 80% or more of the target achieved  Not met: Target not met, or not on track to be met by 30 June 2022. | | | | |
| Current year 2021‑22 | | 90% of new charity registrations completed within agreed timeframe | | On track to be met or partially met by 30 June 2022 |
| 75% of charities complying with timeliness of Annual Information Statement submission requirements | | On track to be met or partially met by 30 June 2022 |
| 75% of investigations finalised within 12 months | | On track to be met or partially met by 30 June 2022 |
| Launch of the enhanced Charity Register with searchable program data available | | On track to be met or partially met by 30 June 2022 |
| 80% of phone calls answered within 4 minutes | | On track to be partially met or not met by 30 June 2022 |
| Information and guidance materials are reviewed and updated or published for the first time on the ACNC website to assist charities in understanding their obligations | | On track to be met or partially met by 30 June 2022 |
|  | | The Regulator Performance Framework demonstrates a reduction in unnecessary regulation for charities | | On track to be met or partially met by 30 June 2022 |
| Year | Performance measures | | Expected/planned performance outcomes | |
| Budget year 2022‑23 | 90% of new charity registrations completed within agreed timeframe | | Meet by 30 June 2023 | |
|  | 75% of charities complying with timeliness of Annual Information Statement submission requirements | | Meet by 30 June 2023 | |
|  | 75% of investigations finalised within 12 months | | Meet by 30 June 2023 | |
|  | Complete 75 investigations | | Meet by 30 June 2023 | |
|  | 2% of Charities Register with DGR endorsement reviewed | | Meet by 30 June 2023 | |
|  | Increased usage of the enhanced Charity Register with searchable program data available | | Meet by 30 June 2023 | |
|  | 80% of phone calls answered within 4 minutes | | Meet by 30 June 2023 | |
|  | Information and guidance materials are reviewed and updated or published for the first time on the ACNC website to assist charities in understanding their obligations | | Meet by 30 June 2023 | |
|  | Demonstrated reduction in unnecessary regulation for charities | | Meet by 30 June 2023 | |
| Forward estimates 2023‑24 and beyond | As per 2022‑23 | | Meet by 30 June of the relevant year | |

| Program 1.5 – 1.19 Administered programs  The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the taxation and superannuation systems. | | |
| --- | --- | --- |
| Key activities | Administered programs may be administered by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the tax and superannuation systems. | |
| Program 1.5 – Australian Screen and Digital Game Production Incentive  The Australian Screen Production Incentive comprises three refundable film tax offsets: the Producer Offset, the Location Offset, and the Post, Digital and Visual Effects (PDV) Offset. These offsets are designed to ensure Australia remains competitive in attracting high budget film and television productions and are aimed at providing increased opportunities for Australian casts, crew, post‑production companies and other services to participate in these productions.  The Digital Games Tax Offset is a new tax incentive, commencing from 1 July 2022 that would provide a refundable tax offset for qualifying Australian expenditure to eligible businesses.  The Office for the Arts, along with Screen Australia and the ATO, have co‑administration responsibilities for the program. Screen Australia has responsibility for the Producer Offset while the Office for the Arts has responsibility for the Location, PDV and Digital Games Tax Offset. The ATO conducts verification and reconciliation with the certificates issued by the Arts Minister before the offset is paid to the taxpayer. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of tax offsets processed | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report. |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.6 – Junior Minerals Exploration Incentive  The Junior Minerals Exploration Incentive provides a tax incentive to invest in small minerals exploration companies undertaking greenfields minerals exploration in Australia. Eligible Australian resident investors of these companies receive a tax incentive where the companies choose to give up a portion of their tax losses relating to their exploration expenditure in an income year. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing | Target 2021‑22:  100% notifications issued within 28 calendar days of the application period closing  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23:  100% notifications issued within 28 calendar days of the application period closing |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Public reporting data uploaded on data.gov.au (and linked to the **ato.gov.au** website) after determination letters are issued | Target 2021‑22: Published within 56 calendar days of the application period closing  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23:  Published within 56 calendar days of the application period closing |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.7 – Fuel Tax Credits Scheme  The objective of the Fuel Tax Credits Scheme is to remove or reduce the incidence of fuel tax levied on taxable fuels by providing a credit for fuel used for:   * business activities in machinery, plant and equipment and vehicles; * the domestic generation of electricity by taxpayers not in business. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of claims | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | *Fuel Tax Credits Scheme gap* | Target 2021‑22: N/A – new measure in 2022‑23 Forecast: N/A – new measure |
| Budget year 2022‑23 | Target 2022‑23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

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| --- | --- | --- |
| Program 1.8 – National Rental Affordability Scheme  The Department of Social Services has policy responsibility for the National Rental Affordability Scheme. The objectives are to:   * increase the supply of new affordable rental housing; * reduce rental costs for low‑ and moderate‑income households – National Rental Affordability Scheme homes rented to eligible tenants at a rate that is at least 20 per cent below the market value rent; and * encourage large‑scale investment and innovative delivery of affordable housing through the provision of the following incentives:   + an Australian Government incentive per dwelling per year as a tax offset or direct payment; and   + a State or Territory Government incentive as a direct payment per dwelling per year or in‑kind financial support. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of tax offsets processed | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.9 – Product Stewardship for Oil  The objective of the Product Stewardship for Oil Program is to:   * provide incentives to increase used oil recycling; and * encourage the environmentally sustainable management and re‑refining of used oil and its re‑use.   These objectives are met through the payment of a levy by producers and importers of petroleum‑based oils and their synthetic equivalents. Benefits are paid to oil recyclers as an incentive to undertake increased recycling of used oil. The Department of the Environment and Energy has policy responsibility for the program, with the ATO administering the program on its behalf. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of revenue collected | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | Value of payments processed | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: N/A – measure ceases in 2021‑22 |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: N/A – measure ceases in 2021‑22 |
| Current year 2021‑22 | *Product Stewardship for Oil gap* | Target 2021‑22: N/A – new measure in 2022‑23 Forecast: N/A – new measure |
| Budget year 2022‑23 | Target 2022‑23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.10 – Research and Development Tax Incentive  The Research and Development (R&D) Tax Incentive is an ongoing scheme designed to increase the level of research and development being conducted by Australian companies.  The Department of Industry, Innovation and Science has the primary policy responsibility for the program with the aim of increasing both the number of companies investing in innovation and the value of innovation investment over time.  The ATO has an important supporting role in processing claims through the tax system for the R&D offset. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of claims processed for companies claiming the non‑refundable research and development tax offset (38.5% of notional R&D deductions) | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions) | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Number of claims processed for companies claiming the non‑refundable research and development tax offset (38.5% of notional R&D deductions) | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

| Year | Performance measures | Expected/planned performance outcomes |
| --- | --- | --- |
| Current year 2021‑22 | Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions) | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Proportion of offsets processed within service standard timeframes | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

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| --- | --- | --- |
| Program 1.11 – Low Income Superannuation Tax Offset  The Low Income Superannuation Tax Offset (LISTO) is aimed to address some of the inequity in the superannuation system, where low‑income earners with a marginal rate of tax less than 15 per cent, pay a higher rate of tax on superannuation contributions than if they had received the money as salary and wages.  The LISTO replaces the low income superannuation contribution (LISC) policy from 1 July 2017. LISC will continue to be payable for concessional contributions made up to and including the 2016‑17 year, however, determinations will cease at 1 July 2019.  The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through advice and education services. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of entitlements paid | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Program 1.12 – Private Health Insurance Rebate  The objective of the Private Health Insurance Rebate is to provide access to a benefit to eligible individuals with private health insurance and to act as an incentive to take up private health insurance.  The Department of Health has policy responsibility for the program, and the administration of the program is split between the ATO and registered health insurers, depending on the claim method. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of rebates processed | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 |  | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond |  | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.13 – Superannuation Co‑contribution Scheme  The Superannuation Co‑contribution Scheme is to help low‑and‑middle income earners save for their retirement. Eligible individuals who make personal superannuation contributions to a complying superannuation fund or retirement savings account receive a co‑contribution from the Government up to certain limits.  The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through marketing and education services. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of entitlements paid | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

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| --- | --- | --- |
| Program 1.14 – Superannuation Guarantee Scheme  Under the *Superannuation Guarantee (Administration) Act 1992* (SGAA), most employers must pay superannuation contributions into a complying superannuation fund or retirement savings account.  Non‑compliance with the SGAA by employers means that eligible employees will not receive their entitlements to, and benefits of, superannuation in their retirement. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Superannuation guarantee gap as a proportion of superannuation guarantee contributions | Target 2021‑22: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Current year 2021‑22 | Value of superannuation guarantee charge:   * raised (including penalties and interest) * collected | Target 2021‑22:  Raised: $812 million  Collected: $462 million  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Raised: $946 million  Collected: $550 million  Target 2023‑24: Raised: $1,017 million  Collected: $594 million |
| Forward estimates 2023‑24 and beyond | Target 2024‑25: Raised: $1,099 million  Collected: $642 million  Target 2025‑26: Raised: $1,184 million  Collected: $692 million |
| Current year 2021‑22 | Value of superannuation guarantee entitlements distributed to individuals or superannuation funds | Target 2021‑22: $421 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: $497 million |
| Forward estimates 2023‑24 and beyond | Target 2023‑24: $536 million  Target 2024‑25: $578 million  Target 2025‑26: $622 million |

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue | Target 2021‑22:  Debt on hand: $2,700 million Irrecoverable at law or uneconomical to pursue: $195 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23:  Debt on hand: $3,500 million Irrecoverable at law or uneconomical to pursue: $172 million |
| Forward estimates 2023‑24 and beyond | Target 2023‑24: Debt on hand: $3,700 million Irrecoverable at law or uneconomical to pursue: $177 million Target 2024‑25: Debt on hand: $4,000 million Irrecoverable at law or uneconomical to pursue: $183 million Target 2025‑26: Debt on hand: $4,300 million Irrecoverable at law or uneconomical to pursue: $189 million |

|  |  |  |
| --- | --- | --- |
| Program 1.15 – Targeted Assistance Through the Taxation System  Under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*, superannuation funds must identify certain types of lost and former temporary resident accounts as unclaimed superannuation money and transfer amounts to the ATO every six months.  Since 1 July 2013, any unclaimed superannuation money payments from the ATO to individuals includes interest, at a rate equivalent to the consumer price index, to preserve the value of these accounts. While the Treasury has policy responsibility, the ATO administers the program. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of interest payments processed | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Program 1.16 – Interest on Overpayment and Early Payments of Tax  The objective of the program is to apply credit interest to taxpayers’ accounts where they are entitled under the law.  The application of credit interest is non‑discretionary where an entitlement exists under the *Taxation (Interest on Overpayments and Early Payments) Act 1983*. Administered interest regimes include:   * interest on overpayments of tax; * delayed refund interest; and * interest on early payments of tax. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of credit interest applied to client accounts | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget Year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward Estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.17 – Bad and Doubtful Debts and Remissions  The primary objective of the program is to help ensure that the value of tax receivables reported is a true and fair estimate of what can be collected on behalf of the Australian Government.  The ATO may not be able to collect all tax liabilities due. The ATO estimates the amount it does not expect to recover and, in accordance with Australian Accounting Standards, creates an impairment allowance provision for this amount. This provision is one of the amounts offset against the gross total taxation receivables to determine the net total taxation receivables, which is a true and fair estimate of what can be collected on behalf of the Australian Government. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Ratio of debt uneconomical to pursue to ATO net tax collections | Target 2021‑22: Below 1% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: Below 1% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |
| Program 1.18 – Seafarer Tax Offset  The Seafarer Tax Offset commenced from 1 July 2012 and is designed to encourage the development of sustainable employment and skills opportunities for Australian seafarers. A Bill to abolish the Seafarer Tax Offset was tabled in Parliament but has now lapsed. There has been no Government announcement on the future of the Seafarer Tax Offset since the lapsing of the Bill. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Eligible taxpayers are aware of how to claim the offset | Target 2021‑22: 100% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: 100% |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

|  |  |  |
| --- | --- | --- |
| Program 1.19 – Economic Response to the Coronavirus  The objective of the program is to support taxpayers and businesses through the coronavirus (COVID‑19) pandemic. JobMaker Hiring Credit is a broad scheme to encourage job creation by employers in the COVID‑19 recovery. JobMaker Hiring Credit is aimed at supporting young people (aged 16 to 35 years) into employment. This program also covered the JobKeeper Payment scheme and Boosting cash flow for employers, both of which ceased in the 2020‑21 year.  The Treasury has policy responsibility for the program, while the ATO administers the program. | | |
| Year | Performance measures | Expected/planned performance outcomes |
| Current year 2021‑22 | Value of Hiring credit paid | Target 2021‑22: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report |
| Budget year 2022‑23 | Target 2022‑23: The ATO aims to administer the program in accordance with the law |
| Forward estimates 2023‑24 and beyond | Target 2023‑24 and beyond: As per 2022‑23 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022‑23 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The budgeted financial statements have been prepared on an accrual basis.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

The ATO’s total operating revenue for 2022‑23 is estimated at $3.9 billion while expenditure is estimated to be $4.1 billion, inclusive of unfunded depreciation. These budgeted amounts have increased since the 2021‑22 Budget mainly due to new budget measure funding to support Government initiatives.

##### Departmental balance sheet (Table 3.2)

ATO’s net assets as of 30 June 2023 is expected to be $250 million. Net assets have increased by $79.1 million since 2021‑22 Budget mainly due to decreases in lease liabilities.

##### Departmental capital budget statement (Table 3.5)

Total capital appropriations in 2022‑23 have increased by $2.1 million since the 2021‑22 Budget, as a result of new capital measures.

Total purchase of non‑financial assets in 2022‑23 have increased by $57.4 million since the 2021‑22 Budget, primarily due to new capital measures.

### 3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 2,179,015 | 2,228,935 | 1,998,158 | 1,996,063 | 2,003,826 |
| Suppliers | 1,470,230 | 1,409,591 | 1,258,950 | 1,250,964 | 968,897 |
| Depreciation and amortisation (a) | 403,440 | 416,709 | 403,520 | 388,075 | 378,031 |
| Finance costs | 10,422 | 13,863 | 16,703 | 14,145 | 11,581 |
| **Total expenses** | **4,063,107** | **4,069,098** | **3,677,331** | **3,649,247** | **3,362,335** |
| **LESS:** |  |  |  |  |  |
| **OWN‑SOURCE INCOME** |  |  |  |  |  |
| **Own‑source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 92,935 | 104,432 | 109,380 | 114,432 | 117,985 |
| Sublease income | 14,931 | 12,230 | 10,407 | 10,787 | 9,620 |
| Sublease interest income | 250 | 175 | 96 | 26 | 2 |
| Other | 12,189 | 14,994 | 11,864 | 8,000 | 8,000 |
| **Total own‑source revenue** | **120,305** | **131,831** | **131,747** | **133,245** | **135,607** |
| **Gains** |  |  |  |  |  |
| Other | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| **Total gains** | **3,000** | **3,000** | **3,000** | **3,000** | **3,000** |
| **Total own‑source income** | **123,305** | **134,831** | **134,747** | **136,245** | **138,607** |
| **Net (cost of)/contribution by  services** | **(3,939,802)** | **(3,934,267)** | **(3,542,584)** | **(3,513,002)** | **(3,223,728)** |
| Revenue from Government | 3,770,651 | 3,744,364 | 3,368,952 | 3,349,384 | 3,064,307 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(169,151)** | **(189,903)** | **(173,632)** | **(163,618)** | **(159,421)** |
| **Total comprehensive income/(loss)** | **(169,151)** | **(189,903)** | **(173,632)** | **(163,618)** | **(159,421)** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(169,151)** | **(189,903)** | **(173,632)** | **(163,618)** | **(159,421)** |

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Total comprehensive income/(loss)  – as per statement of  Comprehensive Income** | **(169,151)** | **(189,903)** | **(173,632)** | **(163,618)** | **(159,421)** |
| plus: depreciation/amortisation of assets  funded through appropriations  (departmental capital budget funding  and/or equity injections) (a) | 180,168 | 184,746 | 172,123 | 162,830 | 162,830 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 223,272 | 231,963 | 231,397 | 225,245 | 215,201 |
| less: lease principal repayments (b) | 234,289 | 226,806 | 229,888 | 224,457 | 218,610 |
| **Net Cash Operating Surplus/ (Deficit)** | **‑** | **‑** | **‑** | **‑** | **‑** |

Prepared on Australian Accounting Standards basis.

1. From 2010‑11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non‑corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 49,054 | 49,054 | 49,054 | 49,054 | 49,054 |
| Trade and other receivables | 598,808 | 554,829 | 558,168 | 557,737 | 566,463 |
| ***Total financial assets*** | ***647,862*** | ***603,883*** | ***607,222*** | ***606,791*** | ***615,517*** |
| **Non‑financial assets** |  |  |  |  |  |
| Land and buildings | 932,494 | 1,311,838 | 1,271,660 | 1,044,357 | 839,806 |
| Property, plant and equipment | 101,440 | 95,754 | 86,753 | 81,935 | 69,318 |
| Intangibles | 531,973 | 514,525 | 456,653 | 424,374 | 387,313 |
| Other non‑financial assets | 74,588 | 75,092 | 75,092 | 75,092 | 75,092 |
| ***Total non‑financial assets*** | ***1,640,495*** | ***1,997,209*** | ***1,890,158*** | ***1,625,758*** | ***1,371,529*** |
| Assets held for sale |  |  |  |  |  |
| **Total assets** | **2,288,357** | **2,601,092** | **2,497,380** | **2,232,549** | **1,987,046** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 257,056 | 259,160 | 259,160 | 259,160 | 259,160 |
| Subsidies | 51,016 | 61,072 | 64,771 | 64,698 | 73,787 |
| Other payables | 4,986 | 4,986 | 4,986 | 4,986 | 4,986 |
| ***Total payables*** | ***313,058*** | ***325,218*** | ***328,917*** | ***328,844*** | ***337,933*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 881,013 | 1,229,329 | 1,164,260 | 939,803 | 721,193 |
| ***Total interest‑bearing liabilities*** | ***881,013*** | ***1,229,329*** | ***1,164,260*** | ***939,803*** | ***721,193*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 780,677 | 780,677 | 780,677 | 780,677 | 780,677 |
| Other provisions | 15,877 | 15,877 | 15,877 | 15,877 | 15,877 |
| ***Total provisions*** | ***796,554*** | ***796,554*** | ***796,554*** | ***796,554*** | ***796,554*** |
| **Total liabilities** | **1,990,625** | **2,351,101** | **2,289,731** | **2,065,201** | **1,855,680** |
| **Net assets** | **297,732** | **249,991** | **207,649** | **167,348** | **131,366** |

Table 3.2: Budgeted departmental balance sheet (as at 30 June) (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 2,269,161 | 2,411,323 | 2,542,613 | 2,665,930 | 2,789,369 |
| Reserves | 123,154 | 123,154 | 123,154 | 123,154 | 123,154 |
| Retained surplus (accumulated  deficit) | (2,094,583) | (2,284,486) | (2,458,118) | (2,621,736) | (2,781,157) |
| **Total equity** | ***297,732*** | ***249,991*** | ***207,649*** | ***167,348*** | ***131,366*** |

Prepared on Australian Accounting Standards basis.

\*’Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2022‑23)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $’000 | Asset revaluation reserve $’000 | Contributed equity/ capital $’000 | Total equity   $’000 |
| **Opening balance as of 1 July 2022** |  |  |  |  |
| Balance carried forward from  previous period | (2,094,583) | 123,154 | 2,269,161 | 297,732 |
| ***Adjusted opening balance*** | ***(2,094,583)*** | ***123,154*** | ***2,269,161*** | ***297,732*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (189,903) | ‑ | ‑ | (189,903) |
| ***Total comprehensive income*** | ***(189,903)*** | ***‑*** | ***‑*** | ***(189,903)*** |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Equity injection – Appropriation | ‑ | ‑ | 30,697 | 30,697 |
| Departmental Capital Budget (DCB) | ‑ | ‑ | 111,465 | 111,465 |
| ***Total transactions with  owners*** | ***‑*** | ***‑*** | ***142,162*** | ***142,162*** |
| **Estimated closing balance as at  30 June 2023** | **(2,284,486)** | **123,154** | **2,411,323** | **249,991** |
| **Closing balance attributable to  the Australian Government** | **(2,284,486)** | **123,154** | **2,411,323** | **249,991** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 3,841,518 | 3,787,324 | 3,365,613 | 3,349,815 | 3,055,581 |
| Sale of goods and rendering of  services | 119,910 | 131,418 | 131,747 | 133,245 | 135,607 |
| Net GST received | 131,034 | 130,218 | 128,786 | 128,786 | 128,786 |
| ***Total cash received*** | ***4,092,462*** | ***4,048,960*** | ***3,626,146*** | ***3,611,846*** | ***3,319,974*** |
| **Cash used** |  |  |  |  |  |
| Employees | 2,181,958 | 2,227,694 | 1,994,459 | 1,996,136 | 1,994,737 |
| Suppliers | 1,455,692 | 1,396,176 | 1,255,950 | 1,247,964 | 965,897 |
| Borrowing costs | 10,422 | 13,863 | 16,703 | 14,145 | 11,581 |
| Net GST paid | 131,450 | 128,786 | 128,786 | 128,786 | 128,786 |
| ***Total cash used*** | ***3,779,522*** | ***3,766,519*** | ***3,395,898*** | ***3,387,031*** | ***3,101,001*** |
| **Net cash from/(used by)  operating activities** | **312,940** | **282,441** | **230,248** | **224,815** | **218,973** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and  equipment and intangibles | 235,639 | 197,797 | 131,650 | 123,675 | 123,802 |
| ***Total cash used*** | ***235,639*** | ***197,797*** | ***131,650*** | ***123,675*** | ***123,802*** |
| **Net cash from/(used by)  investing activities** | **(235,639)** | **(197,797)** | **(131,650)** | **(123,675)** | **(123,802)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 157,047 | 142,162 | 131,290 | 123,317 | 123,439 |
| ***Total cash received*** | ***157,047*** | ***142,162*** | ***131,290*** | ***123,317*** | ***123,439*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 234,289 | 226,806 | 229,888 | 224,457 | 218,610 |
| ***Total cash used*** | ***234,289*** | ***226,806*** | ***229,888*** | ***224,457*** | ***218,610*** |
| **Net cash from/(used by)  financing activities** | **(77,242)** | **(84,644)** | **(98,598)** | **(101,140)** | **(95,171)** |
| **Net increase/(decrease) in cash  held** | **59** | **‑** | **‑** | **‑** | **‑** |
| Cash and cash equivalents at the  beginning of the reporting period | 48,995 | 49,054 | 49,054 | 49,054 | 49,054 |
| **Cash and cash equivalents at  the end of the reporting period** | **49,054** | **49,054** | **49,054** | **49,054** | **49,054** |

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget  $’000 | 2023‑24 Forward estimate $’000 | 2024‑25 Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget – Bill 1 (DCB) | 102,239 | 111,465 | 122,455 | 121,761 | 123,439 |
| Equity injections – Bill 2 (a) | 54,808 | 30,697 | 8,835 | 1,556 | ‑ |
| **Total new capital appropriations** | **157,047** | **142,162** | **131,290** | **123,317** | **123,439** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non‑financial assets* | *157,047* | *142,162* | *131,290* | *123,317* | *123,439* |
| ***Total items*** | ***157,047*** | ***142,162*** | ***131,290*** | ***123,317*** | ***123,439*** |
| **PURCHASE OF NON‑FINANCIAL  ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (b) | 108,400 | 48,647 | 8,835 | 1,556 | ‑ |
| Funded by capital appropriation ‑  DCB (c) | 127,239 | 148,764 | 122,455 | 121,761 | 123,439 |
| **TOTAL** | **235,639** | **197,411** | **131,290** | **123,317** | **123,439** |
| **RECONCILIATION OF CASH USED  TO ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 235,639 | 197,411 | 131,290 | 123,317 | 123,439 |
| **Total cash used to acquire assets** | **235,639** | **197,411** | **131,290** | **123,317** | **123,439** |

Prepared on Australian Accounting Standards basis.

1. New capital Equity Injections for 2021‑22 reflect a reduction of $24.1 million related to prior year equity that has been subsequently reclassified
2. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
3. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2022‑23)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings    $’000 | Other property, plant and equipment $’000 | Computer software and intangibles  $’000 | Total    $’000 |
| **As at 1 July 2022** |  |  |  |  |
| Gross book value | 256,687 | 108,147 | 2,120,589 | 2,485,423 |
| Gross book value – ROU assets | 1,436,126 | 65,509 | ‑ | 1,501,635 |
| Accumulated depreciation/ amortisation and impairment | (102,223) | (57,823) | (1,588,616) | (1,748,662) |
| Accumulated depreciation/amortisation and impairment – ROU assets | (658,096) | (14,393) | ‑ | (672,489) |
| **Opening net book balance** | **932,494** | **101,440** | **531,973** | **1,565,907** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| By purchase – appropriation equity (a) | ‑ | ‑ | 48,647 | 48,647 |
| By purchase – appropriation  ordinary annual services (b) | 64,030 | 19,822 | 65,298 | 149,150 |
| By purchase – appropriation ordinary  annual services – ROU assets | 575,122 | ‑ | ‑ | 575,122 |
| **Total additions** | **639,152** | **19,822** | **113,945** | **772,919** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (33,807) | (19,546) | (131,393) | (184,746) |
| Depreciation/amortisation on   ROU assets | (226,001) | (5,962) | ‑ | (231,963) |
| **Total other movements** | **(259,808)** | **(25,508)** | **(131,393)** | **(416,709)** |

Table 3.6: Statement of departmental asset movements (Budget year 2022‑23) (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings    $’000 | Other property, plant and equipment $’000 | Computer software and intangibles  $’000 | Total    $’000 |
| **As at 30 June 2023** |  |  |  |  |
| Gross book value | 320,717 | 127,969 | 2,234,534 | 2,683,220 |
| Gross book value – ROU assets | 2,011,248 | 65,509 | ‑ | 2,076,757 |
| Accumulated depreciation/  amortisation and impairment | (136,030) | (77,369) | (1,720,009) | (1,933,408) |
| Accumulated depreciation/amortisation and impairment – ROU assets | (884,097) | (20,355) | ‑ | (904,452) |
| **Closing net book balance** | **1,311,838** | **95,754** | **514,525** | **1,922,117** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022‑23
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No.1) 2022‑23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **EXPENSES** |  |  |  |  |  |
| Subsidies | 10,314,268 | 11,241,901 | 12,896,466 | 13,653,169 | 14,516,158 |
| Personal benefits | 848,597 | 983,407 | 978,856 | 971,786 | 959,079 |
| Penalty and interest charge remission expense | 1,435,000 | 1,425,000 | 1,465,000 | 1,575,000 | 1,655,000 |
| Write‑down and impairment of assets | 5,994,000 | 6,379,000 | 6,452,000 | 6,750,000 | 7,059,000 |
| Interest on overpayments | 70,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Superannuation Guarantee Charge | 612,000 | 593,000 | 641,000 | 693,000 | 747,000 |
| Unclaimed superannuation monies interest | 22,808 | 6,000 | 5,000 | 6,000 | 6,000 |
| Other Expenses | 8,577 | 8,137 | 3,036 | ‑ | ‑ |
| **Total expenses administered on  behalf of Government** | **19,305,250** | **20,711,445** | **22,516,358** | **23,723,955** | **25,017,237** |
| **LESS:** |  |  |  |  |  |
| **OWN‑SOURCE INCOME** |  |  |  |  |  |
| **Own‑source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Income tax | 399,733,799 | 383,577,477 | 410,399,332 | 429,222,077 | 455,441,133 |
| Indirect tax | 100,870,000 | 110,170,100 | 119,409,900 | 124,980,000 | 130,700,000 |
| Other taxes | 3,140,208 | 3,159,766 | 3,264,271 | 3,039,778 | 3,228,187 |
| ***Total taxation revenue*** | ***503,744,007*** | ***496,907,343*** | ***533,073,503*** | ***557,241,855*** | ***589,369,320*** |
| **Non‑taxation revenue** |  |  |  |  |  |
| Unclaimed Superannuation Monies | 466,575 | 214,000 | 190,000 | 123,000 | 118,000 |
| Other Revenue | 15,226 | 15,598 | 18,326 | 16,492 | 25,555 |
| ***Total non‑taxation revenue*** | ***481,801*** | ***229,598*** | ***208,326*** | ***139,492*** | ***143,555*** |
| **Total own‑source revenue  administered on behalf of Government** | **504,225,808** | **497,136,941** | **533,281,829** | **557,381,347** | **589,512,875** |
| **Net (cost of)/contribution by  services** | **484,920,558** | **476,425,496** | **510,765,471** | **533,657,392** | **564,495,638** |
| **Surplus/(deficit) before income tax** | **484,920,558** | **476,425,496** | **510,765,471** | **533,657,392** | **564,495,638** |

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash | 468,468 | 468,468 | 468,468 | 468,468 | 468,468 |
| ***Total financial assets*** | ***468,468*** | ***468,468*** | ***468,468*** | ***468,468*** | ***468,468*** |
| **Non‑financial assets** |  |  |  |  |  |
| Taxation Receivables | 34,148,873 | 37,140,589 | 40,306,095 | 43,627,699 | 47,115,302 |
| Other Receivables | 379,846 | 379,846 | 379,846 | 379,846 | 379,846 |
| Accrued Revenues | 14,336,620 | 15,216,620 | 15,956,620 | 16,196,620 | 17,076,620 |
| ***Total non‑financial assets*** | ***48,865,339*** | ***52,737,055*** | ***56,642,561*** | ***60,204,165*** | ***64,571,768*** |
| **Total assets administered on  behalf of Government** | **49,333,807** | **53,205,523** | **57,111,029** | **60,672,633** | **65,040,236** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Subsidies | 362,967 | 362,967 | 362,967 | 362,967 | 362,967 |
| Personal benefits | 11,186 | 11,186 | 11,186 | 11,186 | 11,186 |
| Superannuation guarantee charge | 61,857 | 61,857 | 61,857 | 61,857 | 61,857 |
| Taxation refunds due | 1,195,585 | 1,195,585 | 1,195,585 | 1,195,585 | 1,195,585 |
| Superannuation holding account | 76,007 | 87,407 | 95,707 | 105,707 | 106,107 |
| Other payables | 2,736 | 2,736 | 2,736 | 2,736 | 2,736 |
| ***Total payables*** | ***1,710,337*** | ***1,721,737*** | ***1,730,037*** | ***1,740,037*** | ***1,740,437*** |

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June) (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **Provisions** |  |  |  |  |  |
| Subsidies | 3,887,009 | 4,389,927 | 4,551,950 | 4,809,961 | 5,175,242 |
| Personal Benefits | 1,066,513 | 1,096,968 | 1,095,955 | 1,093,643 | 1,083,547 |
| Income Taxation refunds provided for | 1,876,829 | 1,866,829 | 1,856,829 | 1,846,829 | 1,836,829 |
| Indirect Taxation refunds provided for | 215,842 | 215,842 | 215,842 | 215,842 | 215,842 |
| Superannuation guarantee payments | 778,349 | 874,349 | 979,349 | 1,094,349 | 1,219,349 |
| Unclaimed superannuation payments | 577,885 | 433,885 | 312,885 | 274,885 | 276,885 |
| Targeted Assistance through the Taxation Program | 37,070 | 31,070 | 23,070 | 17,070 | 14,070 |
| Provision for interest on overpayments of taxes | 11,335 | 11,335 | 11,335 | 11,335 | 11,335 |
| Other provisions | 15,434 | 15,434 | 15,434 | 15,434 | 15,434 |
| ***Total provisions*** | **8,466,266** | **8,935,639** | **9,062,649** | **9,379,348** | **9,848,533** |
| **Total liabilities administered on  behalf of Government** | **10,176,603** | **10,657,376** | **10,792,686** | **11,119,385** | **11,588,970** |
| **Net assets/(liabilities)** | **39,157,204** | **42,548,147** | **46,318,343** | **49,553,248** | **53,451,266** |

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021‑22 Estimated actual $’000 | 2022‑23 Budget $’000 | 2023‑24  Forward estimate $’000 | 2024‑25  Forward estimate $’000 | 2025‑26 Forward estimate $’000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Taxes | 491,410,796 | 485,221,627 | 521,240,997 | 545,345,251 | 576,277,717 |
| Other | 485,326 | 96,998 | 95,626 | 111,492 | 145,955 |
| ***Total cash received*** | ***491,896,122*** | ***485,318,625*** | ***521,336,623*** | ***545,456,743*** | ***576,423,672*** |
| **Cash used** |  |  |  |  |  |
| Subsidies paid | 10,854,650 | 10,738,983 | 12,734,443 | 13,395,158 | 14,150,877 |
| Personal benefits | 931,183 | 952,952 | 979,869 | 974,098 | 969,175 |
| Suppliers | 8,577 | 8,137 | 3,036 | ‑ | ‑ |
| Interest | 70,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Other | 544,000 | 509,000 | 549,000 | 590,000 | 631,000 |
| ***Total cash used*** | ***12,408,410*** | ***12,284,072*** | ***14,341,348*** | ***15,034,256*** | ***15,826,052*** |
| **Net cash from/(used by)  operating activities** | **479,487,712** | **473,034,553** | **506,995,275** | **530,422,487** | **560,597,620** |
| ***Net increase/(decrease) in cash  held*** | ***479,487,712*** | ***473,034,553*** | ***506,995,275*** | ***530,422,487*** | ***560,597,620*** |
| Cash and cash equivalents at  beginning of reporting period | 468,468 | 468,468 | 468,468 | 468,468 | 468,468 |
| Cash from Official Public Account for: |  |  |  |  |  |
| ‑ Appropriations | 12,528,410 | 12,404,072 | 14,461,348 | 15,154,256 | 15,946,052 |
| ‑ Special accounts | 19,900 | 9,400 | 10,500 | 11,300 | 12,300 |
| *Total cash from Official Public Account* | *12,548,310* | *12,413,472* | *14,471,848* | *15,165,556* | *15,958,352* |
| Cash to Official Public Account for: |  |  |  |  |  |
| ‑ Administered receipts | (492,016,022) | (485,427,225) | (521,448,323) | (545,566,743) | (576,543,272) |
| ‑ Special accounts | (20,000) | (20,800) | (18,800) | (21,300) | (12,700) |
| *Total cash to Official Public Account* | *(492,036,022)* | *(485,448,025)* | *(521,467,123)* | *(545,588,043)* | *(576,555,972)* |
| **Cash and cash equivalents at  end of reporting period** | **468,468** | **468,468** | **468,468** | **468,468** | **468,468** |

Prepared on Australian Accounting Standards basis.