

s 22

**Subject:** s 42 and Questions on Notice  
[SEC=OFFICIAL]

**Location:** Microsoft Teams Meeting

**Start:** Tue 28/03/2023 11:00 AM  
**End:** Tue 28/03/2023 11:30 AM  
**Show Time As:** Tentative

**Recurrence:** (none)

**Meeting Status:** Not yet responded

**Organizer:** Robinson, Marty

-----Original Appointment-----

**From:** Robinson, Marty <[Marty.Robinson@TREASURY.GOV.AU](mailto:Marty.Robinson@TREASURY.GOV.AU)>  
**Sent:** Tuesday, 28 March 2023 10:45 AM  
**To:** Robinson, Marty; Robinson, Marty; Michael G. O'Neill; Grimes, Kathryn  
**Cc:** Janette Luu; s 22  
**Subject:** s 42 and Questions on Notice [SEC=OFFICIAL]  
**When:** Tuesday, 28 March 2023 11:00 AM-11:30 AM (UTC+10:00) Canberra, Melbourne, Sydney.  
**Where:** Microsoft Teams Meeting

Hi Katy – are you or someone from your team able to attend this meeting?

-----Original Appointment-----

**From:** s 22 **On Behalf Of** Robinson, Marty  
**Sent:** Tuesday, 28 March 2023 8:22 AM  
**To:** Robinson, Marty; Michael G. O'Neill  
**Cc:** Janette Luu  
**Subject:** s 42 and Questions on Notice [SEC=OFFICIAL]  
**When:** Tuesday, 28 March 2023 11:00 AM-11:30 AM (UTC+10:00) Canberra, Melbourne, Sydney.  
**Where:** Microsoft Teams Meeting

## Microsoft Teams meeting

s 47E(d)



s 47E(d)



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s 22



**From:** Michael G. O'Neill <Michael.O'Neill@tpb.gov.au>  
**Sent:** Monday, 27 March 2023 6:24 PM  
**To:** Robinson, Marty <[Marty.Robinson@TREASURY.GOV.AU](mailto:Marty.Robinson@TREASURY.GOV.AU)>  
**Cc:** Rowbotham, Jacky <[Jacky.Rowbotham@TREASURY.GOV.AU](mailto:Jacky.Rowbotham@TREASURY.GOV.AU)>; Bultitude, Susan <[Susan.Bultitude@TREASURY.GOV.AU](mailto:Susan.Bultitude@TREASURY.GOV.AU)>; s 22 <[REDACTED]@TREASURY.GOV.AU>; Grimes, Kathryn <[Kathryn.Grimes@TREASURY.GOV.AU](mailto:Kathryn.Grimes@TREASURY.GOV.AU)>; Luu, Janette (Tax Practitioners Board - Unclassified DLM) <[Janette.Luu@tpb.gov.au](mailto:Janette.Luu@tpb.gov.au)>; s 22 <[REDACTED]@tpb.gov.au>  
**Subject:** Re: s 42 <[REDACTED]> and Questions on Notice [SEC=OFFICIAL]

Dear Marty

Many thanks for your update on the QonNs & very happy to discuss s 42 <[REDACTED]>

Is it convenient to meet tomorrow via Teams at 11?

Kind regards

Michael

Michael

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**From:** Robinson, Marty <[Marty.Robinson@TREASURY.GOV.AU](mailto:Marty.Robinson@TREASURY.GOV.AU)>  
**Sent:** Monday, March 27, 2023 5:45 pm  
**To:** Michael G. O'Neill <Michael.O'Neill@tpb.gov.au>  
**Cc:** Rowbotham, Jacky <[Jacky.Rowbotham@TREASURY.GOV.AU](mailto:Jacky.Rowbotham@TREASURY.GOV.AU)>; Bultitude, Susan <[Susan.Bultitude@TREASURY.GOV.AU](mailto:Susan.Bultitude@TREASURY.GOV.AU)>; s 22 <[REDACTED]@TREASURY.GOV.AU>; Grimes, Kathryn

<Kathryn.Grimes@TREASURY.GOV.AU>

Subject: s 42 and Questions on Notice [SEC=OFFICIAL]

**OFFICIAL**

Hi Michael

I hope you're well.

s 42

On a separate, but related matter, I have attached for your information a copy of the responses we are proposing to a number of written Questions on Notice received following Senate Estimates. It would be good to be able to discuss if you have some availability.

Would you have some time tomorrow to discuss? I have some availability at 11am or again at 1pm if either of those times suit.

Regards,  
Marty

**Marty Robinson**  
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*The Treasury acknowledges the traditional owners of country throughout Australia, and their continuing connection to land, water and community. We pay our respects to them and their cultures and to elders both past and present.*

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**Senate Economics Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**Treasury Portfolio**  
Supplementary Budget Estimates 2022 - 2023

**Agency:** Department of the Treasury  
**Question No:**  
**Topic:** Unauthorised disclosures by PwC partner (Treasury)  
**Reference:** Written (06 March 2023)  
**Senator:** Nick McKim

**Question:**

Regarding the unauthorised disclosures of confidential law reform information by Peter-John Collins:

1. What were the terms of the confidentiality agreement(s) between Treasury and Mr Collins? Can this be provided in full?
    - a. Was there more than one confidentiality agreement?
    - b. Which terms of the confidentiality agreement(s) did Mr Collins breach?
    - c. Were any potential sanctions for breaches detailed in the confidentiality agreement? What were these sanctions?
    - d. Did this agreement extend any obligations to PwC, including to other partners and staff at PwC?
    - e. Did this agreement make reference to any potential penalties for breach of this agreement?
  
  2. When did these unauthorised disclosures occur?
    - a. What consultation(s) were they in relation to?
    - b. Were there multiple instances of unauthorised disclosure?
    - c. How many consultations (i.e. proposed law reforms) were these unauthorised disclosures in relation to?
  
  3. When did Treasury first become aware of these unauthorised disclosures by Mr Collins?
    - a. How did Treasury become aware of these unauthorised disclosures by Mr Collins?
    - b. Has the Treasury compiled a timeline of this investigation, including when the unauthorised disclosures occurred, when investigations commenced, etc? Can this be provided in full?
    - c. What investigations did Treasury undertake into these unauthorised disclosures?
    - d. When did Treasury refer these matters to the Tax Practitioner's Board?
  
  4. Did Treasury refer this matter to the Australian Federal Police for any potential criminal breaches?
    - a. Did Treasury seek any legal advice in respect of any potential criminal breaches?
- The Tax Practitioners Board gave evidence that 20 or 30 partners and staff “were involved” in the unauthorised disclosures of confidential tax law reform information by Peter-John Collins to partners and staff of PwC.
5. How many of these people are or were partners at PwC?
    - a. Is Treasury aware of the identity of those partners involved?
  6. How many of these people are or were staff at PwC?

- a. Is Treasury aware of the identity of those staff involved?

Chris Vanderkley is currently a partner at PwC and a member of the Board of Taxation.

7. Has Treasury established if Mr Vanderkley was “involved” in the unauthorised disclosures by Peter-John Collins?

- a. Was Mr Vanderkley aware that Peter-John Collins made these unauthorised disclosures prior to the matter becoming public?  
b. Was Mr Vanderkley aware of the contents of these unauthorised disclosures prior to the matter becoming public?

The answer to written question on notice BET 791 - 801, Budget Estimates 2014, states that a partner or employee of PwC was seconded to Treasury’s Corporate International Tax Division from 3 March 2014 to 27 February 2015.

8. Did this employee work on the tax law reform that Peter-John Collins was consulted on?

**Answer:**

Questions 1, 1(a)-(e)

Mr Collins signed three separate personal confidentiality agreements, in 2013, 2016 and 2018 respectively.

These agreements required Mr Collins to acknowledge that the information and/or documents provided to him in the course of the relevant consultations were provided on a confidential basis and required him to not disclose such information to another person without the prior approval of the Commonwealth. The agreements did not extend obligations to PwC.

Mr Collins was found by the Tax Practitioners Board (TPB) to have breached the Code of Professional Conduct in the *Tax Agent Services Act 2009*. The TPB found that Mr Collins shared confidential information obtained from Treasury with persons who were not authorised to receive it, without the prior approval of the Commonwealth.

In view of the TPB’s findings, Treasury is reviewing and strengthening the processes and requirements regarding its confidential stakeholder consultations. While confidential consultation provides Treasury with valuable commercial and legal insights, Treasury will be imposing additional confidentiality requirements on participants in confidential consultation, and organisations as appropriate, and they will also be required to have appropriate systems in place to protect the integrity of these processes.

Questions 2, 2(a)-(c), 5-5(a) and 6

Treasury does not have this information. The investigation was conducted by the TPB, independently of Treasury.

Questions 3-3(a)

Treasury was advised of the TPB’s findings just prior to the TPB taking action to deregister Mr Collins as a tax agent in December 2022.

In September 2018 Treasury was asked to provide information to the Australian Taxation Office about a possible breach of confidentiality in relation to the Multinational Anti-Avoidance Law.

Treasury first became aware of the investigation by the TPB into Mr Collins on 6 November 2020 when the TPB made its initial request to Treasury to provide it with information.

Question 3(b)

No. Treasury does not have this information. The investigation was conducted by the TPB, independently of Treasury.

Question 3(c)

Treasury did not undertake any such investigations. The investigation was conducted by the TPB, independently of Treasury.

Question 3(d)

Treasury did not refer these matters to the TPB. The TPB commenced its investigation independently of Treasury.

Questions 4-4(a)

Treasury did not refer this matter to the Australian Federal Police. Legal advice has been sought in relation to this matter.

Questions 7-7(a)-(b)

Treasury does not have this information. The investigation was conducted by the TPB, independently of Treasury.

Question 8

No. The PwC employee who was seconded to Treasury from 3 March 2014 left Treasury in February 2015, prior to the development of the Multinational Anti-Avoidance Law.