Parliamentary Service Amendment (Parliamentary Budget Officer) Bill 2013

Daniel Weight
Economics Section

Contents

Purpose of the Bill .............................................................................................................................. 2
Background ......................................................................................................................................... 2
2010 Federal Election .......................................................................................................................... 2
Policy commitment ............................................................................................................................. 6
Confidential taxpayer information .................................................................................................. 6
Committee consideration .................................................................................................................... 7
Policy position of non-government parties/independents ............................................................... 7
Financial implications ........................................................................................................................ 7
Statement of Compatibility with Human Rights .............................................................................. 7
Parliamentary Joint Committee on Human Rights ....................................................................... 7
Key issues and provisions .................................................................................................................... 8
Schedule 1—Main Amendments ....................................................................................................... 8
Schedule 2—Other Amendments ..................................................................................................... 12
Concluding comments ..................................................................................................................... 12
Parliamentary Service Amendment (Parliamentary Budget Officer) Bill 2013

Date introduced: 14 March 2013
House: House of Representatives
Portfolio: Treasury

Commencement: The Bill itself will commence on the day it receives Royal Assent. However, the amendments will commence the day after the Bill receives Royal Assent.

Links: The links to the Bill, its Explanatory Memorandum and second reading speech can be found on the Bill’s home page, or through http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation. When Bills have been passed and have received Royal Assent, they become Acts, which can be found at the ComLaw website at http://www.comlaw.gov.au/.

Purpose of the Bill

The purpose of the Parliamentary Service Amendment (Parliamentary Budget Officer) Bill 2013 (the Bill) is to:

- amend the Parliamentary Service Act 1999 (the Act)\(^1\) to require the Parliamentary Budget Officer to prepare a report (the post-election report) on parliamentary parties’ publically announced election policies within 30 days after the conclusion of a general election
- introduce a specific information-gathering process for the Parliamentary Budget Office to facilitate the preparation of the post-election report and of policy costings during the caretaker period and
- amend the Taxation Administration Act 1953 to allow the Commissioner of Taxation to disclose taxpayer information to the Parliamentary Budget Officer, where that information is required by the Parliamentary Budget Officer in the performance of his or her functions under the Act.

Background

2010 Federal Election

In order to understand the Government’s desire for a post-election report, it is necessary to understand the events surrounding the 2010 Federal Election, and the establishment of the Parliamentary Budget Office (PBO).

While the establishment of a PBO was first foreshadowed in the Parliamentary Budget Office Bill 2010, which was introduced by the then Liberal Senator Guy Barnett during the 42\(^{nd}\) Parliament, the


Warning: All viewers of this digest are advised to visit the disclaimer appearing at the end of this document. The disclaimer sets out the status and purpose of the digest.
proposal for a PBO gained significant impetus from the 2010 Federal Election and the resultant hung federal Parliament.

Despite the capacity under the *Charter of Budget Honesty* for the opposition Coalition to have its election policies costed by the Departments of the Treasury and Finance, during the 2010 Federal Election campaign the Coalition declined to submit many of its policies for costing by the Departments.

The Coalition cited the purported ‘leaking’ of confidential Treasury analysis of its announced policies as a basis for declining to submit its policies to the Departments for costing. Mr Robb, who was then Shadow Minister for Finance and Debt Reduction, said:

> The Coalition has today withheld 20 policies which were ready to submit to Treasury for costing, until the Treasurer Wayne Swan identifies the source of the leak reported in a front page splash in the *Sydney Morning Herald* yesterday.

... If the leak has come from Treasury a criminal offence will almost certainly have been committed, yet there is no indication that the AFP has been called in.

After the Treasurer Mr Swan and the Department of the Treasury declined to refer the matter to the Australian Federal Police (AFP), the Coalition itself requested that the AFP investigate the matter. Ultimately—and after the conclusion of the election—the AFP advised that it ‘did not identify any Commonwealth offences’.

---

   M Franklin, ‘Treasurer stays silent over leak on Coalition promises’, *The Weekend Australian*, 14 August 2010, p. 6, viewed 16 April 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressclp%2FLLRX6%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressclp%2FLLRX6%22)
4. A Robb, *Coalition calls for federal police probe into costings leak*, media release, 11 August 2010, viewed 16 April 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2FC7MX6%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2FC7MX6%22)
Rather than have its policies costed by the Departments of the Treasury and Finance, the Coalition engaged the services of the accounting firm WHK Horwath to prepare a report on the Coalition’s policies. That report was described by the Shadow Treasurer, Mr Hockey, in the following terms:

We are offering the most comprehensive analysis of Opposition policies ever in Australia, with an independent audit firm, the fifth biggest firm in Australia, verifying our figures, and we are doing so in an open, transparent and honest way.

Mr Robb said:

All Coalition policy costings and the assumptions behind them have been independently verified by Australasia’s fifth largest accounting firm WHK Horwath.

However, a complaint by Accounting Professor Bob Walker regarding the conduct of practitioners at that accounting firm was later upheld by the Institute of Chartered Accountants on the basis that the firm was not engaged in accordance with Australian Auditing Standard AUS 904 Engagements to Perform Agreed-upon Procedures. The Government has subsequently referred to the complaint when demanding the Coalition utilise the PBO for future policy costings.

Post-election period

During the 17 day period following the 2010 Election, the three independents who held the balance of power—Mr Katter, Mr Oakeshott and Mr Windsor—sought advice on the overall impact on the Commonwealth Budget of the Government’s and Coalition’s election commitments. This necessitated—with the agreement of the Prime Minister and the Leader of the Opposition—an alteration to the Caretaker Conventions to allow the independents to obtain independent advice from the secretaries of the Treasury and Finance following the election. Mr Oakeshott said:

---

8. A Robb (Shadow Minister for Finance and Debt Reduction), Coalition attacks Labor’s debt and delivers bigger surpluses, media release, 18 August 2010, viewed 16 April 2013, http://parlinfo.aph.gov.au/parlinfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F1YOX6%22

Warning: All viewers of this digest are advised to visit the disclaimer appearing at the end of this document. The disclaimer sets out the status and purpose of the digest.
The fact this release of information is happening a week and half after an election raises serious question marks about the Charter of Budget Honesty process, and raises the importance of the need for an Independent Budget Office into the future - an office that is now under consideration as part of the Parliamentary reform program currently underway.\(^\text{11}\)

The then Secretary of the Treasury and the Secretary of Finance advised the independents that the Coalition’s costings were inaccurate by up to $11 billion over the forward estimates. The Coalition disputed many of the assumptions used by the secretaries, but that figure appeared pivotal in the independents’ decision about which party to support in forming government.\(^\text{13}\)

**The Parliamentary Budget Office**

The establishment of the Parliamentary Budget Office (PBO) was agreed between the Government and the independents in the *Agreement for a Better Parliament* that was adopted after the 2010 election.\(^\text{14}\) The Agreement said:

16. RESOURCES OF THE PARLIAMENT

16.1 Parliamentary Budget Office

A Parliamentary Budget Office be established, based in the Parliamentary Library, to provide independent costings, fiscal analysis and research to all members of parliament, especially non-government members.

The structure, resourcing and protocols for such an Office be the subject of a decision by a special committee of the Parliament which is truly representative of the Parliament.\(^\text{15}\)

The PBO was ultimately established as a separate parliamentary department—not in the Parliamentary Library—by the *Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011*.\(^\text{16}\) In the second reading speech to the Bill for that Act, Treasurer Swan said:\(^\text{17}\):

> The PBO will be independent and dedicated to serving the Australian parliament through the provision of non-partisan and policy neutral analysis of the budget cycle, fiscal policy and the financial implications of

\(^\text{12}\) R Oakeshott, *Treasury and finance costings of Labor and Liberal/National policies finally released for public discussion*, media release, 1 September 2010, viewed 16 April 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F167568%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F167568%22)

\(^\text{13}\) J Hewett, ‘Coalition counts cost of Treasury’s “political game”’, *The Australian*, 7 September 2010, p. 1, viewed 22 April 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressclp%2F175001%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressclp%2F175001%22)

\(^\text{14}\) *Agreement for a better parliament: parliamentary reform*, viewed 27 May 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22library%2Fjrnart%2F181259%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22library%2Fjrnart%2F181259%22)

\(^\text{15}\) The agreement between the ALP and the Australian Greens contained a similar provision. *The Australian Greens & The Australian Labor Party (‘The Parties’) – agreement*, 1 September 2010, viewed 2 May 2013, [http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22library%2Fjrnart%2F218794%22](http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22library%2Fjrnart%2F218794%22)


policy proposals. Accordingly, the bill seeks to provide for the appointment of a Parliamentary Budget Officer who will be:

– appointed by the Presiding Officers following approval by the Joint Committee of Public Accounts and Audit;
– employed under conditions in line with provisions in the Auditor-General Act 1997; and
– accountable to the parliament via the Presiding Officers, not to the executive.

The functions of the Parliamentary Budget Office will be to:

– prepare election policy costings upon request of authorised party representatives and Independent members of parliament;
– prepare policy costings outside of the caretaker period upon request of individual senators and members of parliament;
– prepare responses to budget-related non-policy costing requests of individual senators and members of parliament;
– initiate its own work program in anticipation of client requests, including research and analysis of the budget and fiscal policy settings; and
– provide formal contributions on request to relevant parliamentary committee inquiries.

...

The Joint Committee on Public Accounts and Audit will have oversight of the officer and the Parliamentary Budget Office in respect of its annual work plan, draft budget estimates and annual report.

The PBO commenced on 15 February 2012.

Policy commitment

In announcing the Government’s desire to require the PBO to prepare post-election reports, the Treasurer said:

Transparency would be further enhanced if the PBO were to prepare a post-election audit of all political parties, publishing full costings of their election commitments and their budget bottom line 30 days after an election. We will introduce legislation for consideration by the Parliament to enable this reform. This will remove the capacity of any political party to try to mislead the Australian people and punish those that do. It will avoid a situation we saw last election, where the Liberal Party thought they could con the Australian people.

As a result of the reforms I am announcing their $11 billion black hole in the budget bottom line would have been uncovered regardless of the election outcome.18

Confidential taxpayer information

The Bill will also provide that the Commissioner for Taxation may provide confidential taxpayer information to the Parliamentary Budget Officer. This amendment is considered necessary to allow

18. W Swan (Deputy Prime Minister and Treasurer), Challenges and choices in a post-GFC world, speech to the Australian Business Economists Breakfast, 22 February 2013, viewed 16 April 2013, http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22media%2Fpressrel%2F2247800%22
the Budget Officer to obtain data about taxpayers for the costing of policies, and is similar to—but broader than—the exemption from the privacy provisions of the tax laws currently enjoyed by the Secretary of the Treasury.¹⁹

Committee consideration

The Selection of Bills Committee resolved not to refer this Bill to a Committee.²⁰

Policy position of non-government parties/independents

To date, the position of the non-government parties and independents is not known.

Financial implications

In announcing the measure, the Treasurer, Mr Swan, indicated additional funding would be provided to the PBO to allow it to perform this new function, however, this Bill does not propose any additional appropriation.²¹ The 2013-14 Budget allocates an additional $4.5 million over five years to ‘enhance the Parliamentary Budget Office's fiscal policy analysis and costing capabilities and to produce post-election assessments of election commitments’.²²

Statement of Compatibility with Human Rights

As required under Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011 (Cth), the Government has assessed the Bill’s compatibility with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of that Act. The Government considers that the Bill is compatible.²³

Parliamentary Joint Committee on Human Rights

The Parliamentary Joint Committee on Human Rights did, however, raise concerns regarding the Bill, and its potential to impact on the right to privacy. It said:

Personal taxation information can contain significant personal information, including the person’s name, occupation, earnings, deductions sought etc. Providing such information to another person limits the right not to be subjected to arbitrary or unlawful interference with one’s privacy as provided by article 17 of the ICCPR. The committee accepts that promoting and informing the fiscal policy debate in Australia is a legitimate objective. However, neither the statement of compatibility nor the explanatory memorandum

¹⁹. See discussion below at ‘Schedule 2—Other Amendments’.
²¹. W Swan, Challenges and choices in a post-GFC world, op. cit.
²³. The Statement of Compatibility with Human Rights can be found at page 19 of the Explanatory Memorandum to the Bill.

Warning: All viewers of this digest are advised to visit the disclaimer appearing at the end of this document. The disclaimer sets out the status and purpose of the digest.
explain why providing such personal information in an identifiable way to the Parliamentary Budget Officer is necessary.

The committee intends to write to the Treasurer to ask for clarification as to why the PBO requires access to information capable of identifying taxpayers when conducting costings on political policy proposals, before making an assessment on the compatibility of these measures with the right to privacy.\textsuperscript{24}

\textbf{Key issues and provisions}

\textbf{Schedule 1—Main Amendments}

\textbf{Definitions and miscellaneous provisions}

\textbf{Item 1} alters the existing definition of \textit{authorised member} in section 7 of the Act so that it includes any person authorised in writing by the leader of a parliamentary party to act on their behalf, wherever the term authorised member appears. Currently, the leader of a parliamentary party may only authorise a person to act on their behalf in relation to requests for costings of policies during the caretaker period under section 64J.

\textbf{Item 2} inserts a new definition of \textit{designated Parliamentary party}. Under section 7 of the Act, there is an existing definition for \textit{Parliamentary party}. However, that existing definition defines \textit{Parliamentary party} as a party which has (or had, when used in the context of a caretaker period) at least one member of Parliament. The proposed definition of \textit{designated Parliamentary party} only includes a political party within that definition when it has at least five members of Parliament. This has the effect of limiting the scope of the post-election report of election commitments provided for in \textit{proposed sections 64MA-64MC} to parties that have at least five members in Parliament prior to a general election.

\textbf{Item 3} inserts a definition of \textit{polling day}.

\textbf{Item 4} defines \textit{responsible Secretaries} as having the same meaning as it does in the \textit{Charter of Budget Honesty}. In Schedule 1 of the \textit{Charter of Budget Honesty Act 1998}, responsible Secretaries are defined as ‘the Secretary of the Department of the Treasury and the Secretary of the Department of Finance.’

\textbf{Item 5} amends the functions of the Parliamentary Budget Officer in section 64E to include preparing the post-election report of election commitments provided for in \textit{proposed sections 64MA-64MC}.

\textbf{Information-gathering for caretaker costings}

\textbf{Item 9} proposes to insert into the Act an information gathering power for the Parliamentary Budget Officer. Currently, section 64F of the Act provides that the Parliamentary Budget Officer may make

\begin{footnotesize}
\end{footnotesize}
an arrangement with the Head of a Commonwealth body to obtain information and documents relevant to the Parliamentary Budget Officer’s functions. The proposed section 64KA, however, creates a further power for the Parliamentary Budget Officer to request information from the Head of a Commonwealth body (proposed subsection 64KA(1)), but only where that information is required for the preparation of costing during the caretaker period under section 64J (proposed subsection 64KA(2)). The Head of a Commonwealth body must comply with the request, unless doing so would be impractical, unlawful, cause the disclosure of confidential commercial information, or prejudice national security (proposed subsection 64KA(3)). Subsection 64KA(6) purports to oust requests for information from judicial or similar proceedings.

The Explanatory Memorandum notes that this provision reflects the information provision process in clause 32 of the Charter which applies when the responsible secretaries are preparing policy costings of election commitments. The justification for this new provision is therefore that ‘[i]t is appropriate that similar processes apply for similar tasks in similar circumstances.’

Post-election reports of publicly announced election commitments

Item 10 deals with the proposed post-election report and inserts proposed sections 64MA to 64MC.

Proposed subsection 64MA(1) requires the Parliamentary Budget Officer to prepare a report within 30 days of the end of the caretaker period, to be known as the post-election report, that includes:

- costings of all designated Parliamentary parties’ individual announced policies (paragraph 64MA(1)(a)) and

- ‘the total combined impact those policies would have on the Commonwealth budget sector and Commonwealth general government sector fiscal estimates for the current financial year and the following three financial years’ (paragraph 64MA(1)(b)).

While Mr Swan has referred to the proposed post-election report as an ‘audit’ there is no suggestion from the Bill that the post-election report would be an audit within the meaning of the Australian Auditing Standards. It could be misleading, therefore, to refer to the report as an audit.

Further, the reference to ‘Commonwealth budget sector’ is unclear. There is no such sector defined within the Government Financial Statistics Manual issued by the International Monetary Fund. Nor is it defined within the Australian Bureau of Statistics’ Australian System of Government Finance

---


Historically, individual governments defined their own ‘budget sector’, which typically included all activities of government funded through appropriations. However, with the adoption of the Government Financial Statistics framework, the sectoral classification of the activities of government has been divided into the General Government Sector, the Public Non-Financial Corporations Sector and the Public Financial Corporations Sector. Together, the General Government Sector and the Public Non-Financial Corporations Sector are known as the Total Non-Financial Public Sector. The reference to the ‘Commonwealth budget sector’ is unclear, and the Bill would be improved were it either clarified, or omitted.

Proposed subsection 64MA(2) deals with coalitions or similar arrangements between two political parties. It would allow the Parliamentary Budget Officer to treat two or more political parties as one party for the purposes of the post-election report. This could only be done at the request of the relevant parties.

Proposed subsection 64MA(3) requires that every designated parliamentary party give to the Parliamentary Budget Officer on 5 pm on what would be the Friday prior to the polling day a written list containing the policies that that party has publically announced that it will implement, were it to form government following the election.

Proposed subsection 64MA(4) goes on to require the Parliamentary Budget Officer to publish on what would be the Sunday following the polling day a list of the announced policies of each designated parliamentary party, or, if no list of policies has been provided, a statement to that effect.

Proposed subsection 64MA(5) allows for the omission of information from the post-election report that is commercial-in-confidence or relates to national security, if the Parliamentary Budget Officer considers it to be appropriate to do so.

Proposed subsection 64MA(6) provides that if the Parliamentary Budget Officer does not have sufficient information, or has not had sufficient time to assess the cost of an election commitment, this may be noted in the post-election report.

Information-gathering for the post-election report

Proposed section 64MB creates information gathering powers for the Parliamentary Budget Officer in relation to the post-election report. It is a similar information gathering power to that introduced

---

for caretaker costings in item 9 of the Bill (described above), however it is notable for having a broader scope than that provision.

In particular proposed subsection 64MB(1) allows the Parliamentary Budget Officer to collect information from sources other than Heads of Commonwealth bodies if the information is necessary for the completion of a post-election report. Paragraph 64MB(1)(a) allows requests to be made to members of parliamentary parties. Paragraph 64MB(1)(b) allows requests to be made to:

any other person who the Parliamentary Budget Officer believes, on reasonable grounds, has been associated with the calculation, review or announcement of the financial implications of the policy. It is questionable whether or not it is appropriate to confer such a broad information gathering capacity upon the Parliamentary Budget Officer. Where a political party had developed policies based on engagement within the community, the Parliamentary Budget Officer might be permitted to request information from lobbyists or business groups, or community or not-for-profit groups. Moreover, while the power to request information is not legally enforceable, when coupled with the requirement in proposed subsection 64MA(6) to report whether or not sufficient information is available for the PBO to cost the policy, it may be politically impractical—in all the circumstances—for a relevant person to decline such a request. Further, while information obtained through requests of Heads of Commonwealth bodies under subsection 64MB(2) must be kept confidential if the Head so requests, information obtained through requests to other persons under subsection 64MB(1) would not be subject to any confidentiality requirement (see item 12).

This provision may tend to abrogate parliamentary privilege or other recognised confidences, such as client legal privilege. It may be appropriate to clarify the scope of this provision, including the scope of the confidentiality amendments proposed by item 12.

Proposed subsections 64MB(2) to (5) are provisions that facilitate the provision of information by Heads of Commonwealth agencies and are similar to proposed subsections 64KA(1) to (4) described above.

Proposed subsections 64MB(6) to (7) require the secretaries of Treasury and Finance to provide any costing prepared under the Charter of Budget Honesty Act 1998 to the Parliamentary Budget Officer, and allow for, but not require, the Parliamentary Budget Officer to utilise those costings in the preparation of the post-election report. Proposed subsections 64MB(7) explicitly provides that the Parliamentary Budget Officer may re-cost any policy.

Proposed subsection 64MB(8) confirms that the new information gathering powers in this section do not affect the Parliamentary Budget Officer’s other information gathering powers under the Act.

Confidentiality provision

Item 12 is an amendment to the confidentiality provision in the Act, section 64V. It amends section 64V to provide for the confidentiality of information provided under the information-gathering processes, for the post-election report and for caretaker costings. These amendments will

Warning: All viewers of this digest are advised to visit the disclaimer appearing at the end of this document. The disclaimer sets out the status and purpose of the digest.
not extend the confidentiality provisions to the information obtained through requests to persons other than Heads of Commonwealth bodies (subsection 64MB(1)).

**Release of the post-election report**

Proposed section 64MC provides for the notification of political parties of the pending release of the post-election report, provides for those political parties to be given an opportunity to comment on the content of the report to the extent that it relates to their party, and requires the final release of the report within 30 days of the end of the caretaker period.

**Item 11** will update cross-references in section 64U of the Act to reflect the proposed amendments.

**Schedule 2—Other Amendments**

**Collection of taxpayer information from the Australian Taxation Office**

Schedule 2 proposes to amend the *Taxation Administration Act 1953* to give the Parliamentary Budget Officer a similar level of access to confidential taxpayer information to that enjoyed by the Secretary of the Treasury.

However, while the Secretary of the Treasury’s access to taxpayer information in relation to costing potential revenue policies is subject to the conditions that:

- such information does not include a taxpayer’s name, contact details or ABN and
- that it only be provided for ‘estimating or analysing taxation revenue or estimating the cost of policy proposals’

it appears that the authorisation proposed for the Parliamentary Budget Officer by this Bill would not be subject to similar conditions. The Government’s explanatory materials do not provide justification for why this taxpayer information is not anonymised.

**Concluding comments**

Overall, it is not clear what the purpose of the post-election report is intended to be, or whether or not that purpose will be achieved by the provisions in this Bill. Despite Treasurer Swan’s assurance in his second reading speech on the *Parliamentary Service Amendment (Parliamentary Budget Officer) Bill 2011* that the PBO would:

- be ‘accountable to the parliament via the Presiding Officers, not to the executive’
- would respond to requests from parliamentarians or parliamentary committees and
- independently develop its own workplan with oversight from the Joint Committee on Public Accounts and Audit;

---

it appears that the Government now wants to direct the PBO, in legislation, to adopt an audit-like function, but only with respect to election commitments. This would appear to alter the nature and function of the PBO, from that of a resource on fiscal policy for all parliamentarians, to one more in the nature of arbiter of appropriate fiscal policy between the Government and Opposition during election campaigns. It is not clear whether the PBO is equipped or appropriate to perform this task given its relatively limited resources, or what the utility is of such a report being prepared after the conclusion of an election.

Specifically, the Bill may benefit from:

• clarity about whether or not the post-election report is intended to cover only the General Government Sector, or whether it is intended to be broader

• either:
  – expanding the scope of the proposed amendments to the confidentiality provisions in section 64V by item 12 to include information obtained through requests to persons other than Heads of Commonwealth bodies (subsection 64MB(1)) if requested to do so by the provider of the information or if not doing so could abrogate parliamentary or another privilege, such as legal privilege, or could cause the disclosure of commercial-in-confidence information or
  – reducing the scope of the information gathering powers of the Parliamentary Budget Officer in relation to the post-election report to exclude such information altogether

• altering the proposed amendment in Schedule 2 to ensure that the Parliamentary Budget Officer could only obtain anonymised taxpayer information from the Commissioner of Taxation, as is currently the case for the Secretary to the Treasury with respect to the costing of revenue policy proposals.
Members, Senators and Parliamentary staff can obtain further information from the Parliamentary Library on (02) 6277 2500.