

Annexure A — Our understanding of responsibilities of the Inspector-General, IGTO Agency and IGTO Employees under the CIC regime in its current form

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.		
CAPACITY	RESPONSIBILITY ¹	CLAUSE
Inspector-General as head of regulated entity	<p><i>Agreements</i></p> <p>The Integrity Commissioner may enter into a written agreement with the Inspector-General of Taxation to determine, by agreement, a number of matters, including, <i>inter alia</i>, the level of detail required to notify the Integrity Commissioner under cl. 37 of a corrupt issue, the way information and documents can be given to the Integrity Commissioner and the level of detail required in a final report to be given to the Integrity Commissioner with respect to an investigation that is referred, overseen or managed by the Integrity Commissioner. (NB the Integrity Commissioner is empowered to revoke such an agreement under cl. 27(5).)</p>	Clause 27(1)
Inspector-General as head of regulated entity	<p><i>Requirement for Inspector-General to notify corruption issues relating to the IGTO</i></p> <p>As soon as practicable after the Inspector-General becomes aware of an allegation, or information, that raises a corruption issue that relates to the IGTO (i.e. relates to the corrupt conduct of a person as a staff</p>	Clause 37

¹ A reference to a 'responsibility' in this table includes actions that are mandated and actions that are open to the discretion of the relevant party (the words 'must' and 'may' are used as appropriate). A responsibility also includes instances where a party will or may be in receipt of a report, information or some other document or action of another party, as this gives rise to ancillary responsibilities, for example, reviewing the report, information or document(s) and ensuring the other party has carried out the action appropriately.

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CAPACITY	RESPONSIBILITY¹	CLAUSE
	<p>member² of the IGTO: cl. 19), the Inspector-General must, by writing, notify the Integrity Commissioner of the corruption issue, including a description of the corruption issue and the allegation or information giving rise to the corruption issue.</p> <p>As the IGTO is a public sector agency (cl. 8), a corruption issue relating to the IGTO will typically be a public sector corruption issue.³ Consequently, the Inspector-General must notify the Integrity Commissioner of the issue only if she 'reasonably suspects' that the offence to which the corruption issue relates has been, or is being, committed (including with regard to matters specified in a CIC determination made for the purposes of cl. 37, if any).</p> <p>The notification need not be made if the Inspector-General has already notified the Integrity Commissioner of the issue or has reasonable grounds to believe that the Integrity Commissioner is already aware of the allegation or information.</p> <p>The actions above must be carried out in accordance with any cl. 27 agreement that has been entered into by the Inspector-General and the Integrity Commissioner.</p> <p>By agreement with the Integrity Commissioner, the Inspector-General may notify the Integrity Commissioner of the relevant matters by entering the required details on a database to which the Integrity Commissioner has access.</p>	
Inspector-General as head of regulated entity	<i>Provision of information and documents following notification</i>	Clauses 38(2)(a), (3), (9)

² Under s. 12, a reference to a staff member of a regulated entity includes the agency head, an official of the agency and any individual employed by the agency or employed by a staff member of the agency on behalf of the Commonwealth. It also includes secondees to the agency and, if the agency is responsible for administering a Commonwealth contract, it also includes a contracted service provider for the contract and any officers or employees of the contracted service provider who provide services connected with the contract. The meanings of 'contracted service provider for a Commonwealth contract', and 'seconded' are set out in detail in ss. 13 and 14.

³ It follows that issues notified by the Inspector-General to the Integrity Commissioner are unlikely to be 'significant corruption issues', which are defined in s. 5 to pertain only to law enforcement corruption issues.

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	<p>If the Inspector-General notifies the Integrity Commissioner of a corruption issue under cl. 37, he or she must also give the Integrity Commissioner all the information and documents that relate to the issue and are in the possession, or under the control, of the entity head. The documents can be originals or copies but the original must be provided if the Integrity Commissioner requests it.</p> <p>This requirement is subject to cl. 271(1), which deals with information that is certified under cl. 270 and therefore must not be provided.</p> <p>The Inspector-General is required to comply despite the application of any secrecy provisions, with several exceptions. Relevantly, an exception arises where ‘taxation secrecy provisions’ apply, as defined in s. 5 with reference to the <i>Taxation Administration Act</i> 1953. The exception does not extend to the application of the secrecy provisions in the IGT Act.</p>	
Inspector-General as head of regulated entity	<p><i>Taking of further action by the IGTO once the referral is made</i></p> <p>If the Inspector-General notifies the Integrity Commissioner of a corruption issue under cl. 37, he or she must stop the IGTO from taking any other action relating to the issue, unless the Integrity Commissioner permits the taking of the action or decides to refer the issue to the entity for investigation under cl. 49(1)), or to manage or oversee the investigation being conducted by the entity, or to investigate the issue jointly with the entity (cl. 49(4)) or to take no further action in relation to the issue (cl. 48(2)) or on reconsideration of the issue (cl. 64). (Some of these steps are dealt with separately where they give rise to separate responsibilities.)</p> <p>The Inspector-General can request that the Integrity Commissioner permit the taking of a particular action. The Integrity Commissioner must provide a response but need not provide reasons if doing so would prejudice an investigation or action taken as a result of an investigation.</p> <p>A similar process applies where a decision is made to deal with a corruption issue on reconsideration under cl. 64 and the Inspector-General wishes to request that the Integrity Commissioner permit the taking of a particular action.</p>	Clauses 38(2)(b), (4), (5), (6), cl. 64

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CAPACITY	RESPONSIBILITY¹	CLAUSE
	<p><i>Preventing loss, destruction or fabrication of evidence</i></p> <p>If the Inspector-General notifies the Integrity Commissioner of a corruption issue under cl. 37, the Inspector-General must take all reasonable steps to prevent the loss, destruction or fabrication of evidence in relation to the issue.</p>	Clause 38(7)
Inspector-General as head of regulated entity	<p><i>Providing additional information in relation to a notified corruption issue</i></p> <p>If the Inspector-General has notified the Integrity Commissioner of a corruption issue and subsequently becomes aware of an allegation or information relevant to the issue, he or she must give the Integrity Commissioner details of the allegation, or give the Integrity Commissioner the information, as soon as practicable after becoming aware of it.</p> <p>This requirement is subject to cl. 271(1), which deals with information that is certified under cl. 270 and therefore not required to be provided.</p> <p>The Inspector-General is required to comply despite the application of any secrecy provisions, with a few exceptions. An exception arises where 'taxation secrecy provisions' apply, as defined in s. 5 with reference to the <i>Taxation Administration Act 1953</i>. The application of the secrecy provisions set out in the IGT Act is not an exception.</p> <p>There are a number of additional exceptions to the requirement, including where the Inspector-General has reasonable grounds to believe that the Integrity Commissioner is already aware of the allegation or the information, or the Inspector-General becomes aware of the allegation or information in the course of an investigation of the issue by the IGTO and:</p> <ul style="list-style-type: none"> • the IGTO is investigating the issue as a result of it having been referred to it by the Integrity Commissioner; or • the investigation is being conducted jointly; or • the Integrity Commissioner is managing or overseeing the investigation; or 	Clause 38(7)

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	<ul style="list-style-type: none"> the Integrity Commissioner has decided to take no further action in relation to the issue (cl. 48(2)) or on reconsideration of the issue (cl. 64). 	
Inspector-General as head of regulated entity	<p><i>Providing information to assist the Integrity Commissioner with a decision about dealing with a corruption issue</i></p> <p>For the purposes of making a decision about whether to deal with a corruption issue or take no further action (cl. 48(2)), the Integrity Commissioner may request that the Inspector-General:</p> <ul style="list-style-type: none"> give the Integrity Commissioner any information specified in the request that is in her possession or control; exercise powers available to her under any law to obtain information of a kind specified in the request and give the information to the Integrity Commissioner. <p>This requirement to comply with the request is subject to cl. 271(1), which deals with information that is certified under cl. 270 and therefore must not be provided.</p> <p>The Inspector-General is required to comply despite the application of any secrecy provisions, with a few exceptions. An exception arises where 'taxation secrecy provisions' apply, as defined in s. 5 with reference to the <i>Taxation Administration Act</i> 1953. The application of the secrecy provisions set out in the IGT Act is not an exception.</p>	Clause 48(6), (7), (8)
Inspector-General as head of regulated entity	<p><i>Entering into arrangements for the IGTO to investigate corruption issues relating to secondees</i></p> <p>If the IGTO has the power to investigate a corruption issue that relates to the conduct of a secondee to a regulated entity, the Integrity Commissioner may enter into an arrangement with the Inspector-General, in writing, for the IGTO to investigate the corruption issue.</p> <p>The arrangement may relate to a particular corruption issue or issues or a series of related corruption issues.</p>	Clause 53

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	The rules made in connection with the CIC Act may make provision for the participation by the Integrity Commissioner in the carrying out of a joint investigation under this Clause.	
Inspector-General as head of regulated entity	<p><i>Informing the Inspector-General of decisions in relation to corruption issues relating to the IGTO</i></p> <p>If a corruption issue relating to the IGTO is notified to the Integrity Commissioner, the Integrity Commissioner must advise the Inspector-General of his or her decision in relation to the issue (cl. 48), any decision made on reconsideration of how the issue should be dealt with (cl. 64) and any decision to refer an allegation or information relating to the corruption issue to a Commonwealth integrity office holder (cl. 54). The advice must be in writing and given as soon as reasonably practicable after the decision is made.</p> <p>The Integrity Commissioner need not inform the Inspector-General if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation. (It will usually be a requirement that the Integrity Commissioner inform the Minister of a decision not to inform the Inspector-General and give reasons.)</p> <p>If the Integrity Commissioner informs the Inspector-General of a decision to investigate a corruption issue that relates to the IGTO, he or she must:</p> <ul style="list-style-type: none"> • consult from time to time with the Inspector-General; and • take reasonable steps to ensure the investigation does not prejudice the IGTO's operations. <p>If the Integrity Commissioner decides to investigate a corruption issue relating to the IGTO, the Integrity Commissioner must take such steps as he or she considers reasonable to keep the Inspector-General (as the head of the IGTO) informed of the progress of the investigation (cl. 75). However, this action must not be taken if it would prejudice the investigation concerned or another investigation or any action taken as a result of an investigation.</p>	Clauses 58(1), (2), (3), (4), 73, 75
Inspector-General as head of regulated entity	<i>Provision of information by the Inspector-General to assist Integrity Commissioner with a decision about dealing with a corruption issue on own initiative</i>	Clause 61

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	The Integrity Commissioner may deal with a law enforcement or public sector issue on his or her own initiative in certain circumstances. In deciding whether to deal with a corruption issue, the Integrity Commissioner may request that a person provide information and, if the person is a head of a regulated entity (such as the Inspector-General), request that person exercise the powers available under any law to obtain information of a kind specified in the request and give the information to the Integrity Commissioner. The Inspector-General must comply with such a request.	
Inspector-General as head of regulated entity	<p><i>Notifying the Inspector-General of a decision to deal with a corruption issue relating to the IGTO on the Integrity Commissioner's own initiative</i></p> <p>If the Integrity Commissioner decides to deal with a corruption issue on his or her own initiative (cl. 49(1) or 52(7)) that relates to the IGTO, or makes a decision to do so on reconsideration (cl. 64), or decides to refer an allegation or information to a Commonwealth integrity office holder, the Integrity Commissioner must notify the Inspector-General. The advice must be in writing and given as soon as possible after the decision is made.</p> <p>The Integrity Commissioner need not inform the Inspector-General if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation. (It will usually be a requirement that the Integrity Commissioner inform the Minister of a decision not to inform the Inspector-General and give reasons.)</p>	Clause 62
Inspector-General as head of regulated entity	<p><i>Providing information and documents to the Inspector-General where the IGTO is investigating a corruption issue</i></p> <p>The Integrity Commissioner must give the Inspector-General information or a document if:</p> <ul style="list-style-type: none"> the IGTO is investigating a corruption issue as a result of a decision made by the Integrity Commissioner to refer (cl. 49(1)) or a decision to take no further action in relation to the issue (cl. 48(2)); and 	Clause 65

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	<ul style="list-style-type: none"> the information or document relates to the corruption issue to the extent to which the IGTO is investigating the issue and is in the possession or under the control of the Integrity Commissioner; and the Inspector-General does not already have the information or document. <p>This requirement is subject to cl. 274, which deals with information that is certified under cl. 270 and therefore must not be provided.</p>	
Inspector-General as head of regulated entity	<p><i>Provision of information or documents to Integrity Commissioner where IGTO had started investigating the issue</i></p> <p>The Inspector-General may be required by the Integrity Commissioner to give information or documents that relate to a corruption issue, if the Integrity Commissioner decides to investigate the issue (cl. 49(1) or (3) or 52(7)) and the IGTO had started investigating the corruption issue before the Integrity Commissioner's decision was made.</p> <p>The Inspector-General may be required to give the Integrity Commissioner, the head of another regulated entity or the head of a State or Territory Government entity information or a document that:</p> <ul style="list-style-type: none"> relates to a corruption issue; and is in the possession, or under the control, of the Inspector-General. <p>The direction must be in writing.</p> <p>The requirement of the Inspector-General to comply with the direction is subject to cls. 271(1) and 273(2) which deal with information that is certified under cl. 270 and therefore must not be provided.</p>	Clause 66
Inspector-General as head of regulated entity	<p><i>Information and documents to be provided to the Inspector-General for the purposes of a joint investigation</i></p>	Clause 74

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	<p>If a corruption issue is investigated jointly by the Integrity Commissioner and the IGTO, the Integrity Commissioner may give the Inspector-General information and/or documents in his or her possession or control that relate to the investigation.</p> <p>This is subject to cl. 274, which deals with information that is certified under cl. 270 and therefore must not be provided.</p>	
Inspector-General as head of regulated entity	<p><i>Nomination of staff member as contact for IGTO investigation that is managed or overseen by the Integrity Commissioner</i></p> <p>If the Integrity Commissioner decides to deal with a corruption issue by referring it to the IGTO for investigation or managing or overseeing an investigation by the IGTO, the Inspector-General may nominate a staff member of the IGTO as the contact for the investigation. The nomination must be made by notice in writing to the Integrity Commissioner.</p>	Clause 76
Inspector-General as head of regulated entity	<p><i>Obligations of Inspector-General in the event that the Integrity Commissioner manages or oversees an IGTO investigation</i></p> <p>Additional obligations are imposed on the Inspector-General in the event that the Integrity Commissioner decides to manage or oversee an investigation that is carried out by the IGTO.</p> <p>In the event that the Integrity Commissioner manages an investigation, he or she must give the nominated contact for the investigation (cl. 76) detailed guidance about the planning and carrying out of the investigation, and the Inspector-General must ensure that:</p> <ul style="list-style-type: none"> the IGTO adheres to the Integrity Commissioner’s detailed guidance in planning and carrying out the investigation; and the staff members of the IGTO cooperate with the Integrity Commissioner in relation to the planning and carrying out of the investigation. 	Clauses 76, 77, 78

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CAPACITY	RESPONSIBILITY¹	CLAUSE
	In the event that the Integrity Commissioner oversees an investigation, he or she must give the nominated contact for the investigation (cl. 76) general guidance about the planning and carrying out of the investigation, and the inspector general must ensure that the IGTO follows the Integrity Commissioner's general guidance.	
Inspector-General as head of regulated entity	<p><i>Progress reports to be provided by the Inspector-General</i></p> <p>If the IGTO is investigating a corruption issue that has been referred to it by the Integrity Commissioner, or the Integrity Commissioner is managing or overseeing an investigation by the IGTO, the Integrity Commissioner may request that the Inspector-General provide a progress report on the investigation.</p> <p>The request must be in writing, must specify the date by which the progress report must be given to the Integrity Commissioner (at least 7 days after the request is made) and may specify particular matters in relation to the investigation that the report should address.</p> <p>The Inspector-General must comply with the request.</p>	Clause 79
Inspector-General as head of regulated entity	<p><i>Periodic progress reports to be provided by the Inspector-General</i></p> <p>If the IGTO is investigating a corruption issue that has been referred to it by the Integrity Commissioner, or the Integrity Commissioner is managing or overseeing an investigation by the IGTO, the Integrity Commissioner may request that the Inspector-General provide periodic progress reports on the investigation.</p> <p>The request must be in writing, must specify the frequency with which the reports are to be given and the periods to which they are to relate and may specify particular matters in relation to the investigation that the report should address.</p> <p>The Inspector-General must comply with the request.</p>	Clause 80
Inspector-General as head of regulated entity	<p><i>The Inspector-General to keep other parties informed of the progress of IGTO investigations</i></p> <p>If the IGTO is investigating a corruption issue because the Integrity Commissioner has decided not to investigate the issue, but that it should be investigated by the IGTO (under cl. 49(1) or 52(7)), the Inspector-</p>	Clause 81

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	<p>General must take such steps as she considers reasonable to keep the following persons informed of the progress of the investigation:</p> <ul style="list-style-type: none"> • if the corruption issue was referred by a parliamentarian (cls. 33, 34, 35) – the parliamentarian; • if the corruption issue was notified by a Commonwealth integrity office holder (cl. 46) – the office holder; • if the corruption issue relates to a regulated entity – the head of the regulated entity; • if the corruption issue relates to an intelligence agency – the IGIS. <p>If the corruption issue relates to a secondee, and the Integrity Commissioner informed the head of the home entity (i.e. the entity that employs the secondee, being another regulated entity or a State or Territory government entity) of the corruption issue (cl. 52), the Inspector-General must take such steps as she considers reasonable to keep the relevant entity head informed of the progress of the investigation. (The relevant entity head is specified in cl. 81(3)).</p> <p>If the corruption issue is a law enforcement corruption issue referred by a person (cl. 44) and:</p> <ul style="list-style-type: none"> • the corruption issue is a law enforcement corruption issue notified by a Commonwealth integrity office holder under cl. 46; and • the office holder became aware of the corruption issue because the person (interested person) notified the office holder of the allegation or information raising the corruption issue; <p>the Inspector-General may also keep the interested person (or their representative) informed of the progress of the investigation of the corruption issue.</p> <p>However, these steps should not be taken by the Inspector-General if doing so would prejudice the investigation concerned, another corruption investigation or any action taken as a result of an investigation.</p>	

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
Inspector-General as head of regulated entity	<p><i>Final report on investigation by IGTO to be prepared by Inspector-General</i></p> <p>If the IGTO investigates a corruption issue because of a decision by the Integrity Commissioner that the issue should be investigated by the IGTO (under 49(1) or 52(7)) or a recommendation by the Integrity Commission that the IGTO investigate the issue further (cl. 83) and the issue relates to a law enforcement agency, public sector agency, higher education body or research provider (not parliamentarians), the Inspector-General must cause a report on the investigation to be prepared after the investigation or further investigation is completed.</p> <p>The report must set out:</p> <ul style="list-style-type: none"> • the IGTO’s findings on the corruption issue; and • the evidence and other materials on which the findings are based; and • what action the Inspector-General has taken, or proposes to take, to address the findings; and • if action is to be taken, the reasons for the proposed action. <p>There are limitations on what can be included in the report, as set out in cl. 82(4) – (7) and (9). Specific exclusions include Clause 270 certified information (cl. 82(5)(a)). The Inspector-General may cause other sensitive information to be excluded (cl. 82(5)(b)), to be determined with reference to the public interest and the prejudicial consequences that might result from including the information (cl. 82(6)). If information is excluded, a supplementary report must be prepared that sets out the information and the reasons for its exclusion (cl. 82(7)).</p> <p>Whereas a report or supplementary report may contain an opinion on whether a person engaged in corrupt conduct while a staff member of a law enforcement agency (cl. 82(8)), it must not otherwise include an opinion or finding about whether a particular person engaged in corrupt conduct or about corruption by, or the integrity of, a particular person (cl. 82(9)).</p> <p>The report and supplementary report must be given to the Integrity Commissioner by the Inspector-General as soon as practicable after an investigation or further investigation is completed (cl. 82(10)).</p>	Clauses 82, 83

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	<p>The Inspector-General may also be required to provide a copy of the report to other entity heads; for example, if the corruption issue relates to the conduct of a person while a secondee to a law enforcement agency (such as the ATO) or public sector agency, to the head of the home entity (i.e. the entity that employs the secondee) (cls. 82(11)-(13)).</p> <p>The report is not to be publicly released (cl. 82(14)).</p> <p>The Integrity Commissioner may comment or provide recommendations on any matter relating to or arising out of the final report or the investigation to which the report relates (cl. 83(1)). Any such comments or recommendations are to be put in writing and provided to the Inspector-General (cl. 83(2)). No comment or recommendation is to be made in relation to a parliamentarian or the office of a parliamentarian (cl. 83(5)).</p> <p>Further guidance on what can and cannot be included in comments or recommendations made by the Integrity Commissioner are set out in cl. 83.</p>	
Inspector-General as head of regulated entity	<p><i>Details of actions to be taken by the Inspector-General</i></p> <p>If a recommendation is made by the Integrity Commissioner under cl. 83(1) to the Inspector-General (in a final report), the Integrity Commissioner may request that the Inspector-General give to the Integrity Commissioner, within a specified time, details of any action that the Inspector-General proposed to take with respect to the recommendation.</p> <p>The Inspector-General must comply with the request.</p>	Clause 84
Inspector-General as head of regulated entity	<p><i>Inspector-General may advise person under investigation of outcome</i></p> <p>If the IGTO investigates a corruption issue because of a decision by the Integrity Commissioner that the issue should be investigated by the IGTO (under 49(1) or 52(7)) and the issue relates to the conduct of a person while a staff member of the IGTO or another regulated entity, the Inspector-General may advise the person of the outcome of the investigation. The Inspector-General may advise the person by giving them a copy of the whole or part of the final report (cl. 82).</p>	Clause 86

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CAPACITY	RESPONSIBILITY ¹	CLAUSE
	However, the Inspector-General should not advise the person if doing so would prejudice the investigation concerned, another corruption investigation or any action taken as a result of an investigation.	
Inspector-General as head of regulated entity	<p><i>Inspector-General may advise person who raised the corruption issue of the outcome</i></p> <p>If the IGTO investigates a corruption issue because of a decision by the Integrity Commissioner that the issue should not be investigated by the Integrity Commissioner but investigated by the IGTO under cl. 49(1) or 52(7), and the corruption issue was referred to the Integrity Commissioner under Division 1 of Part 4, the Inspector-General may advise:</p> <ul style="list-style-type: none"> the person who made the referral or notification to the Integrity Commissioner; or if the corruption issue was referred by a person under cl. 44, a representative nominated by that person; <p>of the outcome of the investigation.</p> <p>If the corruption issue:</p> <ul style="list-style-type: none"> is a law enforcement corruption issue (e.g. relating to the ATO) and was notified by a Commonwealth integrity officer under cl. 46; and the office holder became aware of the corruption issue because another person notified the office holder of an allegation or information raising the corruption issue; <p>the Inspector-General may also advise the other person (or their nominated representative) of the outcome of the investigation.</p> <p>The Inspector-General may advise the person by giving them a copy of the whole or part of a final report prepared in relation to the investigation (cl. 82).</p>	Clause 87
Inspector-General as head of regulated entity	<i>Inspector-General to be notified if evidence is provided by the Integrity Commissioner to relevant authority of offence or liability to civil penalty</i>	Clauses 173, 175(1) and (2)

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
<i>For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.</i>		
CAPACITY	RESPONSIBILITY¹	CLAUSE
	<p>If, in investigating a corruption issue, the Integrity Commissioner finds evidence of an offence or liability to a civil penalty, the Integrity Commissioner must assemble the evidence and give it to the AFP (if it relates to a law of the Commonwealth), the head of the police force of the State or Territory (if it relates to a law of a State or Territory) or the relevant person or authority who is authorised to prosecute the offence or bring the civil penalty proceeding.</p> <p>If the corruption issue relates to the IGTO, the Integrity Commissioner must inform the Inspector-General that the action has been taken.</p>	
Inspector-General as head of regulated entity	<p><i>Inspector-General to be notified if evidence is provided by the Integrity Commissioner to relevant authority that would be admissible in proceeds of crimes proceeding</i></p> <p>If, in investigating a corruption issue, the Integrity Commissioner finds evidence that would be admissible in a proceeding under the <i>Proceeds of Crime Act 2002</i> (other than a criminal prosecution for an offence under that Act) or a corresponding law as defined in that Act, the Integrity Commissioner must assemble the evidence, the Integrity Commissioner must assemble the evidence and give it to the AFP, the head of police in the relevant State or Territory or the relevant person or authority who is authorised to bring the proceeding.</p> <p>If the corruption issue relates to the IGTO, the Integrity Commissioner must inform the Inspector-General that the action has been taken.</p>	Clauses 174, 175(1) and (2)
Inspector-General as head of regulated entity	<p><i>Integrity Commissioner must bring to Inspector-General's attention certain evidence relating to the conduct of an IGTO staff member</i></p> <p>If, in investigating a corruption issue or conducting a corruption enquiry, the Integrity Commissioner obtains evidence of a breach of duty or misconduct by a person while a staff member of the IGTO, and the Integrity Commissioner is satisfied that the evidence may justify:</p>	Clause 176

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
<i>For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.</i>		
CAPACITY	RESPONSIBILITY¹	CLAUSE
	<ul style="list-style-type: none"> terminating the person’s employment or, if the person is a secondee to the IGTO, the person’s secondment; or initiating disciplinary proceedings against the staff member; <p>and the Integrity Commissioner is satisfied that the evidence is, in all the circumstances, of sufficient force to justify taking action, the Integrity Commissioner must bring the evidence to the notice of the Inspector-General.</p>	
Inspector-General as head of regulated entity	<p><i>After completing an investigation of a corruption issue relating to the IGTO, the Integrity Commissioner must furnish a report and provide it to the Inspector-General</i></p> <p>After completing an investigation of a corruption issue that relates to a regulated entity (such as the IGTO), the Integrity Commissioner must prepare a report on the investigation. If the investigation relates to the IGTO, the Integrity commissioner may make recommendations, including (but not limited to) the following:</p> <ul style="list-style-type: none"> that the Inspector-General consider taking action in relation to any staff member of the IGTO, in accordance of the procedures of the IGTO, with a view to the staff member improving the staff member’s performance; or terminating a staff member’s employment in accordance with the procedures of the IGTO; or the taking of action to rectify or mitigate the effects of conduct engaged in by a staff member of the IGTO; or adopting measures to remedy deficiencies in policy or practice for the purpose of preventing, detecting, disrupting or combatting corrupt conduct. <p>If the report relates to the IGTO, the Integrity Commissioner must give a copy of the report to the Inspector-General (cl. 180(1)) as soon as practicable after the report has been given to the Minister under cl. 179 (cl. 180(3)(a)).</p> <p>It may be necessary to remove some information from the report before it is provided, including cl. 270 certified information (cl. 180(5)).</p>	Clause 178(6), cl. 179

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
<i>For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.</i>		
CAPACITY	RESPONSIBILITY¹	CLAUSE
Inspector-General as head of regulated entity	<p><i>Inspector-General may be required to provide details of action that is proposed to be taken in response to recommendations in a corruption issue investigation report</i></p> <p>If a final report is given to the Inspector-General by the Integrity Commissioner (cl. 180(1)), the Integrity Commissioner may require that the Inspector-General give the Integrity Commissioner, within a specified time, details of any action that the Inspector-General proposes to take with respect to a recommendation included in the report (cl. 181(1)).</p> <p>The Inspector-General must comply with the request (cl. 181(2)).</p>	Clause 181(1) and (2)
Inspector-General as head of regulated entity	<p><i>After conducting a corruption inquiry relating to the IGTO, the Integrity Commissioner must furnish a report and provide it to the Inspector-General</i></p> <p>After conducting a corruption inquiry that relates to a regulated entity (such as the IGTO), the Integrity Commissioner must prepare a report on the inquiry. The matters that must be addressed in the report are set out in cl. 184(2). The Integrity Commissioner may make recommendations in the report.</p> <p>If the report relates to the IGTO, the Integrity Commissioner must give a copy of the report to the Inspector-General as soon as practicable after the report has been given to the Minister under cl. 179 (cl. 186(1)).</p> <p>It may be necessary to remove some information from the report before it is provided, including cl. 270 certified information (cl. 186(4)).</p>	Clause 186
Inspector-General as head of regulated entity	<p><i>Inspector-General may be required to provide details of action that is proposed to be taken in response to recommendations in a corruption inquiry report</i></p> <p>If a report on a corruption inquiry given to the Inspector-General by the Integrity Commissioner (cl. 186(1)), the Integrity Commissioner may require that the Inspector-General give the Integrity Commissioner, within a specified time, details of any action that the Inspector-General proposes to take with respect to a recommendation included in the report (cl. 187(1)).</p>	Clause 187

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.		
CAPACITY	RESPONSIBILITY ¹	CLAUSE
	The Inspector-General must comply with the request (cl. 187(2)).	
Inspector-General as head of regulated entity	<p><i>Opportunity to be heard – Inspector-General can make oral or written submissions in response to critical opinions or findings</i></p> <p>In furnishing a report in relation to an investigation of a corruption issue (cl. 178) or the carrying out of a corruption inquiry (cl. 184), the Integrity Commissioner must not publish an opinion or finding that is critical of the IGTO before giving the Inspector-General:</p> <ul style="list-style-type: none"> • a statement setting out the opinion or finding; and • a reasonable opportunity to appear before the Integrity Commissioner and make submissions in relation to the opinion or finding (cl. 189(3)). <p>The submissions may be made orally or in writing (cl. 189(5)).</p> <p>If making oral submissions, the Inspector-General may appear before the Integrity Commissioner personally or authorise another person to appear on her behalf (cl. 189(6)).</p>	Clause 189
Inspector-General as head of regulated entity	<p><i>Inspector-General may be required to provide information to the Inspector-General of the Commonwealth Integrity Commission</i></p> <p>The Inspector-General of the Commonwealth Integrity Commission is empowered by Division 2 of Part 12 to conduct inquiries in relation to the performance of functions, or exercise of powers, by the Integrity Commissioner or any other staff member of the CIC (cl. 231(1)). In determining whether to conduct an inquiry, he or she can request that the Inspector-General (as the head of a regulated entity) provide additional information to assist (cl. 233(1)). The Inspector-General must comply with the request (cl. 233(2)).</p> <p>However, compliance with the request is subject to cl. 272(1), which deals with information that is certified under cl. 270 and therefore must not be provided.</p> <p>The Inspector-General is required to comply despite the application of any secrecy provisions, with a few exceptions. An exception arises where ‘taxation secrecy provisions’ apply, as defined in s. 5 with reference to</p>	Clause 233

CAPACITY: INSPECTOR-GENERAL AS ENTITY HEAD (cl. 5) / HEAD OF REGULATED ENTITY (cl. 8)		
For the purposes of Item 1 of the table at cl. 8(b), the head of the IGTO (the agency) is the Inspector-General of Taxation (the statutory appointee), currently, Ms Karen Payne; see s. 36A of the IGT Act which provides that the Inspector-General of Taxation is the accountable authority of the agency.		
CAPACITY	RESPONSIBILITY ¹	CLAUSE
	the <i>Taxation Administration Act</i> 1953. The application of the secrecy provisions set out in the IGT Act is not an exception.	
Inspector-General as head of regulated entity	<p><i>Information or documents that cannot be released because of certification by the Attorney-General</i></p> <p>As noted above with respect to specific responsibilities, the provision of information and documents by the Integrity Commissioner, the Inspector-General or other parties under the legislation is subject to Part 15 and, in particular, cl. 270, which deals with restrictions on the disclosure of information and documents that have been certified by the Attorney-General.</p> <p>If the Inspector-General (in her capacity as the head of a regulated entity) would otherwise be required to give the Integrity Commissioner information or a document under cls. 36, 38, 43, 47, 48 or 46, and the information or document contains cl. 270 certified information, the Inspector-General must not provide the information or document if doing so would contravene the cl. 270 certificate (cl. 271(4)).</p> <p>Similarly, if the Inspector-General would otherwise be required to give the Inspector-General of the Commonwealth Integrity Commissioner information or a document under cl. 233 and the information or document contains cl. 270 certified information, the Inspector-General must not provide the information or document if doing so would contravene the cl. 270 certificate (cl. 272(1)).</p> <p>Similarly, if the Integrity Commissioner would otherwise be required or allowed under cls. 52(2), 65 or 74 to provide information or a document to the Inspector-General (as the head of a regulated entity) and the information or document contains cl. 270 certified information, the Integrity Commissioner must not give the information or document to the Inspector-General if doing so would contravene the cl. 270 certificate.</p>	Clause 270, 271, 274

Regulated Entity (cl. 6) / Public Sector Agency (cl. 8)		
<p><i>The IGTO (agency) is a regulated entity pursuant to cl. 6(a) as it is a public sector agency as defined in cl. 8. Specifically, the IGTO is a Commonwealth entity for the purposes of Item 1 of the table at cl. 8(b), as defined with reference to the Public Governance, Performance and Accountability Act 2013 (PGPA Act) (s. 8(2)); see s. 10(c) of the PGPA Act, which includes listed entities in the definition of Commonwealth entities, and s. 36A of the Inspector General of Taxation Act 2003 (IGT Act) which provides that the IGTO is a listed entity for the purposes of the PGPA Act.</i></p>		
CAPACITY	RESPONSIBILITY	CLAUSE
IGTO as regulated entity	<p><i>Referral of corruption issues by the Integrity Commissioner to the IGTO for investigation</i></p> <p>The Integrity Commissioner may refer corruption issues to the IGTO for investigation. The investigations may be managed, overseen or reviewed by the Integrity Commissioner.</p> <p>The IGTO may be required to provide information, documents and/or a final report to the Integrity Commissioner in relation to an investigation.</p> <p>The Integrity Commissioner may only deal with the issue by referring it to the IGTO for investigation (including an investigation carried out under the management or oversight of the Integrity Commissioner) if he or she is satisfied that the IGTO has appropriate capabilities to investigate the issue.</p> <p>The legislation contains some additional detail about what it means to ‘manage’ or ‘oversee’ an investigation in cls. 77 and 78 respectively. Management requires that the Integrity Commissioner give the nominated contact detailed guidance about the planning and carrying out of the investigation. Overseeing an investigation requires the Integrity Commissioner to give the entity’s nominated contact general guidance about the planning and carrying out of the investigation.</p>	<p>Clauses 25(f), (g) and (h), 27(1)(c) and (d), 49(1)(c), (d) and (e), (2)(c), 77, 78</p>
IGTO as regulated entity	<p><i>Joint investigations</i></p> <p>The IGTO may be required to investigate a corruption issue jointly with the Integrity Commissioner (whether or not the corruption issue relates to the IGTO).</p> <p>In deciding whether a joint investigation is appropriate, the Integrity Commissioner must consider the extent to which the IGTO is able to cooperate with the investigation.</p> <p>The investigation must be conducted in accordance with Division 1 of Part 5, which sets out how an investigation is to be carried out by the Integrity Commissioner. Those provisions apply whether the Integrity Commissioner investigates a corruption issue alone or jointly (cl. 71).</p>	<p>Clauses 49(4), 50(2)(d), Part 5 Division 1 (see in particular cl. 74)</p>

Regulated Entity (cl. 6) / Public Sector Agency (cl. 8)		
<p><i>The IGTO (agency) is a regulated entity pursuant to cl. 6(a) as it is a public sector agency as defined in cl. 8. Specifically, the IGTO is a Commonwealth entity for the purposes of Item 1 of the table at cl. 8(b), as defined with reference to the Public Governance, Performance and Accountability Act 2013 (PGPA Act) (s. 8(2)); see s. 10(c) of the PGPA Act, which includes listed entities in the definition of Commonwealth entities, and s. 36A of the Inspector General of Taxation Act 2003 (IGT Act) which provides that the IGTO is a listed entity for the purposes of the PGPA Act.</i></p>		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>There are specific information sharing provisions that apply if a corruption issue is investigated jointly by the Integrity Commissioner and the IGTO, which allow information and/or documents to be provided to the Inspector-General by the Integrity Commissioner (cl. 74). (This is addressed separately as a responsibility of the Inspector-General.)</p>	
<p>IGTO as regulated entity</p>	<p><i>IGTO may investigate a corruption issue relating to the conduct of a secondee</i></p> <p>If the IGTO has the power to investigate a corruption issue that relates to the conduct of a secondee to a regulated entity, the Integrity Commissioner may enter into an arrangement with the Inspector-General, in writing, for the IGTO to investigate the corruption issue.</p> <p>If such an arrangement is entered into, the IGTO may investigate the corruption issue to the full extent of its powers under the laws of the Commonwealth.</p> <p>The investigation may relate to a particular corruption issue or issues or a series of related corruption issues.</p> <p>The Integrity Commissioner may arrange with the IGTO for the variation or revocation of the agreement, which must be in writing.</p> <p>The rules made in connection with the CIC Act may make provision for the participation by the Integrity Commissioner in the carrying out of a joint investigation under this Clause.</p>	<p>Clause 53</p>

Staff Member of Regulated Entity (cl. 12) <i>Under cl. 12, a reference to a staff member of a regulated entity includes the agency head, an official of the agency and any individual employed by the agency or employed by a staff member of the agency on behalf of the Commonwealth. It also includes secondees to the agency and, if the agency is responsible for administering a Commonwealth contract, it also includes a contracted service provider for the contract and any officers or employees of the contracted service provider who provide services connected with the contract. The meanings of 'contracted service provider for a Commonwealth contract', and 'seconded' are set out in detail in cls. 13 and 14.</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
IGTO employee as staff member of regulated entity	<p><i>IGTO staff member may be advised of decision on how to deal with corruption issue relating to their conduct</i></p> <p>If a corruption issue relates to the conduct of a person while a staff member of the IGTO, the Integrity Commissioner may advise the person of a decision made in respect of how to deal with the issue (cl. 48), a decision made on reconsideration of how to deal with the issue (cl. 64) and any decision to refer an allegation or information relating to the corruption issue to a Commonwealth integrity office holder (cl. 54).</p>	Clause 60
IGTO employee as staff member of regulated entity	<p><i>IGTO staff member may be advised of decision on how to deal with corruption issue investigated on Integrity Commissioner's own initiative</i></p> <p>If the Integrity Commissioner decides to investigate a corruption issue relating to the conduct of a person while a staff member of the IGTO on his own initiative, the Commissioner may advise the person of his or her decision as to how to deal with the corruption issue, any decision made on consideration of how the issue should be dealt with (cl. 64) and any decision made to refer an allegation or information relating to the corruption issue to a Commonwealth integrity office holder (cl. 54).</p>	Clause 62
IGTO employee as staff member of regulated entity	<p><i>IGTO staff member may be nominated as a contact for an investigation into a corruption issue</i></p> <p>If the Integrity Commissioner decides to deal with a corruption issue by referring it to the IGTO for investigation or managing or overseeing an investigation by the IGTO, the Inspector-General may nominate a staff member of the IGTO as the contact for the investigation.</p>	Clause 76
IGTO employee as staff member of regulated entity	<p><i>IGTO staff member who is a nominated contact may be required to provide a progress report on an investigation</i></p> <p>If a nominated contact for an investigation is appointed under cl. 76, the Integrity Commissioner may request that the nominated contact provide a progress report on an investigation. The request must be in writing,</p>	Clause 79

Staff Member of Regulated Entity (cl. 12) <i>Under cl. 12, a reference to a staff member of a regulated entity includes the agency head, an official of the agency and any individual employed by the agency or employed by a staff member of the agency on behalf of the Commonwealth. It also includes secondees to the agency and, if the agency is responsible for administering a Commonwealth contract, it also includes a contracted service provider for the contract and any officers or employees of the contracted service provider who provide services connected with the contract. The meanings of ‘contracted service provider for a Commonwealth contract’, and ‘secondee’ are set out in detail in cls. 13 and 14.</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>must specify the date by which the progress report must be given to the Integrity Commissioner (at least 7 days after the request is made) and may specify particular matters in relation to the investigation that the report should address.</p> <p>The nominated contact must comply with the request.</p>	
IGTO employee as staff member of regulated entity	<p><i>IGTO staff member who is a nominated contact may be required to provide periodic progress reports on an investigation</i></p> <p>If the IGTO is investigating a corruption issue that has been referred to it by the Integrity Commissioner, or the Integrity Commissioner is managing or overseeing an investigation by the IGTO, and a nominated contact for the investigation is appointed under cl. 76, the Integrity Commissioner may request that the nominated contact provide periodic progress reports on the investigation.</p> <p>The request must be in writing, must specify the frequency with which the reports are to be given and the periods to which they are to relate and may specify particular matters in relation to the investigation that the report should address.</p> <p>The nominated contact must comply with the request.</p>	Clause 80
IGTO employee as staff member of regulated entity	<p><i>If the Integrity Commissioner investigates the conduct of an IGTO staff member, he or she may be advised of the outcome of the investigation</i></p> <p>If the Integrity Commissioner investigates a corruption issue that relates to whether a person has engaged in corrupt conduct as the staff member of the IGTO, the Integrity Commissioner may advise the person of the outcome of the investigation.</p>	Clause 183

Staff Member of Regulated Entity (cl. 12)		
<p><i>Under cl. 12, a reference to a staff member of a regulated entity includes the agency head, an official of the agency and any individual employed by the agency or employed by a staff member of the agency on behalf of the Commonwealth. It also includes secondees to the agency and, if the agency is responsible for administering a Commonwealth contract, it also includes a contracted service provider for the contract and any officers or employees of the contracted service provider who provide services connected with the contract. The meanings of ‘contracted service provider for a Commonwealth contract’, and ‘secondee’ are set out in detail in cls. 13 and 14.</i></p>		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>However, the Integrity Commissioner need not advise the staff member if he or she is satisfied that doing so is likely to prejudice any action taken as a result of the investigation, another corruption investigation or any action taken as a result of another corruption investigation.</p> <p>The Integrity Commissioner may notify the person of the outcome by giving the person a copy of all or part of a final report prepared under cl. 178(1).</p> <p>There are restrictions on what information should be provided in cl. 183(3), including with reference to cl. 270 certified information (cl. 183(4)(a)). The Integrity Commissioner can also exclude sensitive information or information that “it is desirable in the circumstances to exclude” (cl. 183(4)(b)) and, in deciding to do so, must balance the person’s interest in having the information against the prejudicial consequences that might result from disclosing it (cl. 183(5)).</p>	
IGTO employee as staff member of regulated entity	<p><i>Opportunity to be heard – oral or written submissions</i></p> <p>In furnishing a report in relation to an investigation of a corruption issue (cl. 178) or the conduct of a corruption inquiry (cl. 184), the Integrity Commissioner must not publish an opinion or finding that is critical of a person (including an IGTO employee) unless the person has been given:</p> <ul style="list-style-type: none"> • a statement setting out the opinion or finding; and • a reasonable opportunity to appear before the Integrity Commissioner and make submissions in relation to the opinion or finding (cl. 189(4)). <p>The submissions may be made orally or in writing (cl. 189(5)).</p> <p>If making oral submissions, the person may appear before the Integrity Commissioner personally or, with the Integrity Commissioner’s approval, be represented by another person (cl. 189(7)).</p>	Clause 189

Commonwealth Integrity Office Holder (cl. 20(1))		
<i>The Inspector-General of Taxation is a specified Commonwealth integrity office holder under cl. 20(1)(c)</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
Inspector-General as Commonwealth integrity office holder	<p><i>Agreements</i></p> <p>The Integrity Commissioner may enter into an agreement with a Commonwealth integrity office holder in relation to the referral or notification of allegations, information or corruption issues one to the other, including, <i>inter alia</i>, the level of detail required to notify the Integrity Commissioner under cl. 46 of a corruption issue, the level of detail required to refer an allegation or information to a Commonwealth integrity office holder under cl. 54 and the way in which information or documents may be given. (NB the Integrity Commissioner is empowered to revoke an agreement under cl. 27(5).)</p>	Clause 27(1)
Inspector-General as Commonwealth integrity office holder	<p><i>Notification of corruption issues by Commonwealth integrity office holders</i></p> <p>If the Inspector-General becomes aware of an allegation, or information, that raises a corruption issue, the office holder may notify the Integrity Commissioner in writing of the issue, including a description of the issue and the allegation or information giving rise to the issue.</p> <p>If the issue is a public sector corruption issue, the Inspector-General may only notify the Integrity Commissioner of the issue if she reasonably suspects that the offence to which the corruption issue relates has been, or is being, committed (with reference to any CIC determination made for the purposes of cl. 46(2)).</p> <p>The Integrity Commissioner must advise the Inspector-General in writing, and as soon as practicable, of his decision in relation to how to deal with the corruption issue (cl. 48), any decision on reconsideration of how the issue should be dealt with (cl. 64) and any decision made to refer an allegation or information relating to the issue to a Commonwealth integrity office holder (cl. 54).</p> <p>However, the Integrity Commissioner need not advise the Inspector-General if doing so would prejudice an investigation of the issue or another corruption investigation or any action taken as the result of an investigation.</p> <p>If the Integrity Commissioner investigates the corruption issue referred by the Inspector-General, the Integrity Commissioner must take such steps as he or she considers reasonable to keep the Inspector-General informed</p>	Clauses 46, 57(1), (4), (5), 75

Commonwealth Integrity Office Holder (cl. 20(1))		
<i>The Inspector-General of Taxation is a specified Commonwealth integrity office holder under cl. 20(1)(c)</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
	of the progress of the investigation (cl. 75). However, this action must not be taken if it would prejudice the investigation concerned or another investigation or any action taken as a result of an investigation.	
Inspector-General as Commonwealth integrity office holder	<p><i>Inspector-General must provide contact details for the person (or their nominated representative) who has raised the allegation or information</i></p> <p>If the Inspector-General notifies a corruption issue to the Integrity Commissioner under s. 46(1) and the Inspector-General became aware of the issue because another person notified her of an allegation or information raising the corruption issue, and the Inspector-General has been given contact details for that person (or their nominated representative), the Inspector-General must give the person's contact details to the Integrity Commissioner.</p>	Clause 46(3)
Inspector-General as Commonwealth integrity office holder	<p><i>Inspector-General must give the Integrity Commissioner information and documents following notification</i></p> <p>If the Inspector-General notifies the Integrity Commissioner of a corruption issue under cl. 46, she must give the Integrity Commissioner all the information and documents in her possession or under her control that relate to the issue.</p> <p>This requirement is subject to cl. 271(1), which deals with information that is certified under cl. 270 and therefore not required to be provided.</p> <p>The Inspector-General is required to comply despite the application of any secrecy provisions, with a few exceptions. An exception arises where 'taxation secrecy provisions' apply, as defined in s. 5 with reference to the <i>Taxation Administration Act 1953</i>. The application of the secrecy provisions set out in the IGT Act is not an exception.</p>	Clause 47(1), (4)
Inspector-General as Commonwealth integrity office holder	<p>as If the Inspector-General notifies the Integrity Commissioner of a corruption issue under cl. 46 and subsequently becomes aware of an allegation, or information, that is relevant to the issue, she must give the Integrity Commissioner details of the allegation or the information as soon as practicable after having become aware of it.</p> <p>This requirement is subject to cl. 271(1), which deals with information that is certified under cl. 270 and therefore not required to be provided.</p>	Clause 47(2), (3), (4)

Commonwealth Integrity Office Holder (cl. 20(1))		
<i>The Inspector-General of Taxation is a specified Commonwealth integrity office holder under cl. 20(1)(c)</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>The Inspector-General is required to comply despite the application of any secrecy provisions, with a few exceptions. An exception arises where ‘taxation secrecy provisions’ apply, as defined in cl. 5 with reference to the <i>Taxation Administration Act</i> 1953. The application of the secrecy provisions set out in the IGT Act is not an exception.</p> <p>However, this requirement does not apply if the Inspector-General has reasonable grounds to believe that the Integrity Commissioner is already aware of the allegation or the information or the Integrity Commissioner has decided to take no further action in relation to the issue (cl. 48(2) or on reconsideration of the issue (cl. 64).</p>	
Inspector-General as Commonwealth integrity office holder	<p><i>The Integrity Commissioner may refer allegations or information to the Inspector-General regarding an IGTO staff member</i></p> <p>The Integrity Commissioner may refer to the Inspector-General an allegation or information relating to the conduct of a person who is or was a staff member of the IGTO if:</p> <ul style="list-style-type: none"> the Commissioner decides to take no further action (cl. 48(2)) or on reconsideration of the issue; or Clause 61 applies (issues dealt with on the Integrity Commissioner’s own initiative) and the Integrity Commissioner decides not to deal with the issue under cl. 49(1) or (3) or 52(7). <p>In order to refer the allegation or information, the Integrity Commissioner must be satisfied that, taking into account the functions of the Inspector-General or the IGTO, the matter is:</p> <ul style="list-style-type: none"> relevant to the Inspector-General or the IGTO; and could be more conveniently or effectively dealt with by the Inspector-General or the IGTO; and the Integrity Commissioner has consulted with the Inspector-General. <p>If a referral is made, the Integrity Commissioner must give the Inspector-General all the information and documents that relate to the matter and are in his or her possession or control. This requirement is subject to cl. 273(1), which deals with information that is certified under cl. 270 and therefore must not be provided.</p> <p>The Integrity Commissioner is required to provide the information and documents despite the application of any secrecy provisions, with a few exceptions. An exception arises where ‘taxation secrecy provisions’ apply, as defined in s. 5 with reference to the <i>Taxation Administration Act</i> 1953.</p>	Clause 54

Commonwealth Integrity Office Holder (cl. 20(1))		
<i>The Inspector-General of Taxation is a specified Commonwealth integrity office holder under cl. 20(1)(c)</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
	Before giving this information, the Integrity Commissioner must also be satisfied that a law of the Commonwealth makes provisions with respect to preserving the confidentiality of the information.	
Inspector-General as Commonwealth integrity office holder	<p><i>Inspector-General can apply for a declaration to be made, declaring a person to be a vexatious complainant</i></p> <p>The Inspector-General can make an application to the Integrity Commissioner for a declaration to be made, by written instrument, declaring a person to be a vexatious complainant.</p> <p>The Inspector-General would have the onus of establishing that the Integrity Commissioner should make the declaration. The person will be given the opportunity to make written or oral submissions.</p> <p>The grounds for declaration are set out in cl. 68 and include circumstances where a person refers or notifies an allegation, or information, that raises a corruption issue to an authorised receiver otherwise than in accordance with Division 1. The Inspector-General (in her capacity as a Commonwealth integrity office holder) is an authorised receiver for this purpose.</p> <p>The effect of a declaration is set out in cl. 69 and includes that the Inspector-General (in her capacity as a Commonwealth integrity office holder) may refuse to consider an allegation or information provided by the complainant, unless the allegation or information is referred or notified with the written permission of the Integrity Commissioner. The person must be notified of any such refusal.</p>	Clauses 67, 68, 69
Inspector-General as Commonwealth integrity office holder	<p><i>The Inspector-General may be notified of the outcome of an investigation referred to the Integrity Commissioner</i></p> <p>If the Integrity Commissioner has completed an investigation of a corruption issue notified by the Inspector-General (as a Commonwealth integrity office holder) under cl. 46, the Commissioner may advise the Inspector-General of the outcome of the investigation.</p> <p>If a law enforcement corruption issue was notified by the Inspector-General under cl. 46 and the Inspector-General became aware of the corruption issue because another person notified the Inspector-General of an allegation or information raising the corruption issue, the integrity Commissioner may also advise the other person or their nominated representative of the outcome of the investigation.</p>	Clause 182

Commonwealth Integrity Office Holder (cl. 20(1))		
<i>The Inspector-General of Taxation is a specified Commonwealth integrity office holder under cl. 20(1)(c)</i>		
CAPACITY	RESPONSIBILITY	CLAUSE
	The advice may be given by providing all or part of any report prepared under cl. 178(1). There are restrictions in cl. 182 as to what information can be provided, including information that is certified under cl. 270 and therefore must not be provided.	
Inspector-General Commonwealth integrity office holder	<p><i>Restrictions on the provision of material certified by the Attorney-General under cl. 270</i></p> <p>As noted above with respect to specific responsibilities, the provision of information and documents by the Integrity Commissioner, the Inspector-General or other parties under the legislation is subject to Part 15 and, in particular, cl. 270, which deals with restrictions on the disclosure of information and documents that have been certified by the Attorney-General.</p> <p>If the Inspector-General (in her capacity as a Commonwealth integrity office holder) would otherwise be required to give the Integrity Commissioner information or a document under cls. 36, 38, 43, 47, 48 or 46, and the information or document contains Clause 270 certified information, the Inspector-General must not provide the information or document if doing so would contravene the cl. 270 certificate (Clause 271(4)).</p> <p>Similarly, if the Integrity Commissioner would otherwise be required or permitted under cls. 52(2), 65 or 74 to provide information or a document to the Inspector-General (in her capacity as a Commonwealth integrity office holder) and the information or document contains cl. 270 certified information, the Integrity Commissioner must not give the information or document to the Inspector-General if doing so would contravene the cl. 270 certificate.</p>	Clauses 270, 271, 273

Commonwealth Integrity Agency (cl. 20(2))		
<p><i>Clause 20(2) provides that a Commonwealth Integrity Agency of a Commonwealth integrity officer holder consists of both the Commonwealth integrity office holder and the staff members of the regulated entity of which the office holder is the head. As the Inspector-General of Taxation is a Commonwealth integrity officer holder for the purposes of cl. 20(1), the IGTO is a Commonwealth integrity agency for the purposes of cl. 20(2).</i></p>		
CAPACITY	RESPONSIBILITY	CLAUSE
IGTO as Commonwealth Integrity Agency	<p><i>Integrity Commissioner may refer issues for investigation</i></p> <p>The IGTO may receive referrals of issues for investigation from the Integrity Commissioner.</p>	Clause 25(g)

Head of Home Entity (cl. 52(1))		
<p>Where a corruption issue relates to the conduct of a person while a secondee to a regulated entity, and the secondee is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue relates to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO is the 'home entity' and the Inspector-General is the 'head of the home entity' for that purpose.</p>		
CAPACITY	RESPONSIBILITY	CLAUSE
Inspector-General as head of a home entity	<p><i>Integrity Commissioner must inform the Inspector-General of a corruption issue relating to the conduct of an IGTO employee on while on secondment</i></p> <p>The Integrity Commissioner must inform the Inspector-General of a corruption issue relating to the conduct of an IGTO employee on secondment and provide such further information in relation to the corruption issue as the Inspector-General requests (subject to cl. 274, which deals with certified information).</p> <p>The Integrity Commissioner need not inform the Inspector-General of the investigation if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation. (It will usually be a requirement that the Integrity Commissioner inform the Minister and give reasons.)</p>	Clauses 52(2), (3), (4), (5), (6)

	The Integrity Commissioner need not inform the Inspector-General about the corruption issue if he or she has reasonable grounds to believe that she already knows.	
Inspector-General as head of a home entity	<p><i>IGTO may investigate the corruption issue</i></p> <p>The Inspector-General and Integrity Commissioner may arrange, in writing, for the IGTO to investigate the corruption issue, if the Integrity Commissioner is satisfied that the IGTO has appropriate capabilities to investigate the issue.</p>	Clause 52(7)
Inspector-General as head of a home entity	<p><i>Inspector-General must be kept informed of how the Integrity Commissioner decides to deal with a corruption issue referred to him or her that is related to the conduct of an IGTO employee on secondment</i></p> <p>If a corruption issue is referred or notified to the Integrity Commissioner and the issue relates to the conduct of an IGTO employee whilst seconded to another regulated entity, the Integrity Commissioner must advise the Inspector-General of his or her decision as to how the corruption issue will be dealt with (cl. 48), any decision on reconsideration of how the issue should be dealt with (cl. 64) and any decision to refer the allegation or information to a Commonwealth integrity office holder (cl. 54). The advice must be in writing and given as soon as reasonably practicable after the decision is made.</p> <p>The Integrity Commissioner need not inform the Inspector-General if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation. (It will usually be a requirement that the Integrity Commissioner inform the Minister of a decision not to inform the Inspector-General and give reasons.)</p> <p>If the Integrity Commissioner informs the Inspector-General of a decision to investigate a corruption issue, the Integrity Commissioner may:</p> <ul style="list-style-type: none"> • consult from time to time with the Inspector-General; and • take reasonable steps to ensure that the investigation does not prejudice the IGTO's operations. 	Clauses 59(1), (2), (5), (6), (7), 73, 75

	<p>If the Integrity Commissioner investigates a corruption issue and has notified the Inspector-General (as head of the home entity), the Integrity Commissioner must take such steps as he or she considers necessary to keep the Inspector-General informed of the progress of the investigation (cl. 75). However, he or she need not keep the Inspector-General informed if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation.</p>	
Inspector-General as head of a home entity	<p><i>Inspector-General must be kept informed of how the Integrity Commissioner decides to deal with a corruption issue related to the conduct of an IGTO employee on secondment on his or her own initiative</i></p> <p>If the Integrity Commissioner decides to deal with a corruption issue on his or her own initiative (cl. 49(1) or 52(7)) that relates to an employee of the IGTO that was seconded to a different regulated entity when the conduct occurred, or makes a decision to do so on reconsideration (cl. 64), or decides to refer an allegation or information to a Commonwealth integrity office holder, the Integrity Commissioner must notify the Inspector-General. The advice must be in writing and given as soon as possible after the decision is made.</p> <p>The Integrity Commissioner need not inform the Inspector-General if it would prejudice the investigation or another corruption investigation or any action taken as a result of the investigation. (It will usually be a requirement that the Integrity Commissioner inform the Minister of a decision not to inform the Inspector-General and give reasons.)</p>	Clause 62
Inspector-General as head of a home entity	<p><i>Inspector-General to be notified if evidence is provided by the Integrity Commissioner to relevant authority of offence or liability to civil penalty</i></p> <p>If, in investigating a corruption issue, the Integrity Commissioner finds evidence of an offence or liability to a civil penalty, the Commissioner must assemble the evidence and give it to the AFP (if it relates to a law of the Commonwealth), the head of the police force of the State or Territory (if it relates to a law of a State or Territory) or the authority who is authorised to prosecute the offence or bring the civil penalty proceeding.</p> <p>If the corruption issue relates to the conduct of an IGTO employee while a secondee to a different regulated entity, the Integrity Commissioner must notify the Inspector-General that the action has been taken.</p>	Clauses 173, 175
Inspector-General as head of a home entity	<p><i>Inspector-General to be notified if evidence is provided by the Integrity Commissioner to relevant authority that would be admissible in proceeds of crimes proceeding</i></p> <p>If, in investigating a corruption issue, the Integrity Commissioner finds evidence that would be admissible in a proceeding under the <i>Proceeds of Crime Act 2002</i> (other than a criminal prosecution for an offence under that Act) or a corresponding law as defined in that Act, the Integrity Commissioner must assemble the</p>	Clause 174, 175

	<p>evidence and give it to the AFP, the head of police in the relevant State or Territory or the relevant person or authority who is authorised to bring the proceeding.</p> <p>If the corruption issue relates to the conduct of an IGTO employee while a secondee to a different regulated entity, the Integrity Commissioner must notify the Inspector-General that the action has been taken.</p>	
Inspector-General as head of a home entity	<p><i>Integrity Commissioner must bring to Inspector-General's attention certain evidence relating to the conduct of an IGTO staff member on secondment</i></p> <p>If, in investigating a corruption issue or a conducting a corruption inquiry, the Integrity Commissioner obtains evidence of a breach of duty or misconduct by a person while employed by the IGTO and on secondment to a different regulated entity, and the Integrity Commissioner is satisfied that the evidence may justify:</p> <ul style="list-style-type: none"> • terminating the person's employment or, if the person is a secondee to the IGTO, the person's secondment; or • initiating disciplinary proceedings against the staff member; <p>and the Integrity Commissioner is satisfied that the evidence is, in all the circumstances, of sufficient force to justify taking action, the Integrity Commissioner must bring the evidence to the notice of the Inspector-General.</p>	Clause 176
Inspector-General as head of a home entity	<p><i>Report on investigation of a corruption issue to be provided to the Inspector-General</i></p> <p>After completing an investigation of a corruption issue that relates to a regulated entity, the Integrity Commissioner must prepare a report on the investigation. If the corruption issue relates to the conduct of an employee of the IGTO while a secondee to a law enforcement agency, public sector agency, higher education provider or research body, the Integrity Commissioner must give a copy of the report to the Inspector-General (cl. 180(1)) as soon as practicable after the report has been given to the Minister under cl. 179 (cl. 180(3)(a)).</p>	Clause 180
Inspector-General as head of a home entity	<p><i>Report on corruption inquiry to be provided to the Inspector-General</i></p> <p>After conducting a corruption inquiry that relates to a regulated entity, the Integrity Commissioner must prepare a report on the inquiry. The matters that must be addressed in the report are set out in cl. 184(2). The Integrity commissioner may make recommendations in the report.</p> <p>If the report relates to the conduct of an employee of the IGTO while a secondee to another regulated entity, the Integrity Commissioner must give a copy of the report to the Inspector-General as soon as practicable after the report has been given to the Minister under cl. 179 (cl. 186(1)).</p>	Clause 186

	It may be necessary to remove some information from the report that is provided, including information that is certified under cl. 270 (cl. 186(4)).	
Inspector-General as head of a home entity	<p><i>Inspector-General may be required to give details of any proposed action in response to recommendations</i></p> <p>If a report on a corruption inquiry given to the Inspector-General by the Integrity Commissioner (cl. 186(1)), the Integrity Commissioner may require that the Inspector-General give the Integrity Commissioner, within a specified time, details of any action that the Inspector-General proposes to take with respect to a recommendation included in the report (cl. 187(1)).</p> <p>The Inspector-General must comply with the request (cl. 187(2)).</p>	Clause 187

Home Entity (cl. 52(1))		
Where a corruption issue relates to the conduct of a person while a secondee to a regulated entity, and the secondee is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue related to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO would be the 'home entity' and the Inspector-General would be the 'head of the home entity' for that purpose.		
CAPACITY	RESPONSIBILITY	CLAUSE
IGTO as home entity	The Inspector-General and Integrity Commissioner may arrange, in writing, for the IGTO to investigate a corruption issue relating to the conduct of an IGTO employee while seconded to another regulated entity, if the Integrity Commissioner is satisfied that the IGTO has appropriate capabilities to investigate the issue.	Clause 52(7)
CAPACITY	RESPONSIBILITY	CLAUSE
Any person	<p><i>Any person may refer a law enforcement corruption issue to the Integrity Commissioner</i></p> <p>Any person may refer to the Integrity Commissioner an allegation or information that raises a law enforcement corruption issue. The reference can be made on behalf of another person, a regulated entity (including the IGTO, but not a law enforcement agency), a State or Territory government entity or a body or association of persons.</p> <p>The person may remain anonymous.</p>	Clauses 44, 56, 75

Home Entity (cl. 52(1))		
Where a corruption issue relates to the conduct of a person while a secondee to a regulated entity, and the secondee is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue related to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO would be the 'home entity' and the Inspector-General would be the 'head of the home entity' for that purpose.		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>The allegation or information can be made orally or in writing, but must be put in writing on the Information Commissioner's request.</p> <p>The Integrity Commissioner must advise the person (or their representative) of his or her decision as to how the corruption issue will be dealt with (cl. 48), any decision on reconsideration of how the issue should be dealt with (cl. 64) and any decision to refer the allegation or information to a Commonwealth integrity office holder (cl. 54).</p> <p>If the Integrity Commissioner decides to investigate a corruption issue and:</p> <ul style="list-style-type: none"> • it is a law enforcement corruption issue notified by a Commonwealth integrity office holder (under cl. 46); and • the office holder became aware of the corruption issue because of the = person (<i>interested person</i>); <p>the Integrity Commissioner must keep the interested person or their representative informed of the progress of the investigation (cl. 75). However, this action must not be taken if it would prejudice the investigation concerned or another investigation or any action taken as a result of an investigation.</p>	
Any person	<p><i>Submissions on subjects for corruption inquiries</i></p> <p>The Integrity Commissioner may invite submissions on the issues that are to be the subject of a corruption inquiry.</p>	Clause 89
Any person	<p><i>Information gathering powers</i></p> <p>The Integrity Commissioner has statutory information gathering powers under Division 1 of Part 8 which allow him to issue notices requiring information, documents or things to be provided. Whilst these provisions do not apply specifically to the Inspector-General, the IGTO or employees of the IGTO, they are not excluded from the application of the provisions.</p>	Part 8, Division 1

Home Entity (cl. 52(1))		
Where a corruption issue relates to the conduct of a person while a secondee to a regulated entity, and the secondee is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue related to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO would be the 'home entity' and the Inspector-General would be the 'head of the home entity' for that purpose.		
CAPACITY	RESPONSIBILITY	CLAUSE
	<p>Clause 90 sets out the requirements in relation to the issuing of a notice by the Integrity Commissioner requiring a person to give information or produce a document or thing.</p> <p>Failure to comply with the notice is an offence (cl. 95). There are some exclusions (for example, in cl. 97(6)), including where disclosure would breach a taxation secrecy provision (as defined in s. 5 with reference to the <i>Taxation Administration Act 1953</i>, not the IGT Act). However, with reference to the IGT Act and other secrecy provisions not specified in cl. 97(6), cl. 98(10) states:</p> <p>"A person does not commit an offence, and is not liable to any penalty, under the provisions of any other enactment (other than a law enforcement secrecy provision, a taxation secrecy provision or a secrecy provision under the <i>My Health Records Act 2012</i>) because the person gives information, or produces a document or thing, when required to do so under cl. 90."</p>	
Any person	<p><i>Conducting hearings</i></p> <p>The framework for the conduct of hearings is set out in Division 2 of Part 8. Whilst these provisions do not apply specifically to the Inspector-General or the IGTO, given the nature of the corruption issues that may be investigated by way of a hearing, the Inspector-General, IGTO or an IGTO staff member may be involved, whether as a witness, a person who produces a document or thing (including under summons, see cl. 100) or a person who is involved in some other way.</p> <p>If the Inspector-General, IGTO or an IGTO staff member is involved in a hearing in some capacity, there may be numerous issues that require consideration and the obtaining of legal advice, including with respect to responding to a summons (cl. 100), legal representation (cl. 102), the giving of evidence (Subdivision C of Division 2), self-incrimination (cl. 113), confidentiality and defences of disclosure, potential breaches of secrecy provisions (as contained in both the <i>Taxation Administration Act 1953</i> and the IGT Act), protection of witnesses and other related matters.</p> <p>It is noted that failure to comply with the requirements of Division 2 may result in an offence, or contempt, which further highlights that, in the event that the Inspector-General, IGTO or an IGTO staff member is involved in a hearing, these matters must be given close and careful consideration.</p>	Part 8, Division 2

Home Entity (cl. 52(1))		
Where a corruption issue relates to the conduct of a person while a seconded to a regulated entity, and the seconded is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue related to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO would be the 'home entity' and the Inspector-General would be the 'head of the home entity' for that purpose.		
CAPACITY	RESPONSIBILITY	CLAUSE
Any person	<p><i>Search warrants</i></p> <p>The Integrity Commissioner has statutory powers to issue search warrants under Division 4 of Part 8. Whilst these provisions do not apply specifically to the Inspector-General, the IGTO or employees of the IGTO, they are not excluded from the application of the provisions.</p> <p>On receipt of a notice issued under these provisions, the Inspector-General and/or the IGTO would be required to consider issues such as exclusions for material that is subject to a taxation secrecy provision (defined with reference to the <i>Taxation Administration Act 1953</i> but not the IGT Act) (cl. 97(6)).</p>	Part 8, Division 4
Any person	<p><i>Notifying a person who referred a law enforcement corruption issue of the outcome of an investigation</i></p> <p>If the Integrity Commissioner has completed an investigation of a corruption issue referred under cl. 44 (referral of law enforcement corruption issue by any person) the Commissioner may advise the person who made the referral or their representative of the outcome of the investigation.</p> <p>If the law enforcement corruption issue was notified by a Commonwealth integrity office holder (such as the Inspector-General) under cl. 46 and the office holder became aware of the corruption issue because another person notified the office holder of an allegation or information raising the corruption issue, the integrity Commissioner may also advise the other person or their nominated representative of the outcome of the investigation.</p> <p>The advice may be given by providing all or part of any report prepared under cl. 178(1). There are restrictions in cl. 182 as to what information can be provided, including with reference to Clause 270 certified information.</p>	Clause 182
Any person	<p><i>There are mechanisms for any person to refer allegations or information relating to conduct of the Integrity Commissioner and the CIC</i></p> <p>There are various mechanisms in the Act for a person to raise allegations or refer information with respect to the conduct of the Integrity Commissioner and/or the CIC, including under Division 1 of Part 10 (which deals</p>	Part 10 (CIC Corruption issues) and Part 12 (Inspector-General of the

Home Entity (cl. 52(1))		
Where a corruption issue relates to the conduct of a person while a seconded to a regulated entity, and the seconded is employed by another regulated entity or State or Territory government entity, the employer entity is referred to as the 'home entity'. If a corruption issue related to the conduct of an IGTO employee who was on secondment to a different regulated entity (e.g. the ATO), the IGTO would be the 'home entity' and the Inspector-General would be the 'head of the home entity' for that purpose.		
CAPACITY	RESPONSIBILITY	CLAUSE
	with Referral and notification of corruption issues to the Minister) and Division 2 of Part 12 which deals with the inquiries conducted by the Inspector-General of the Commonwealth Integrity Commission.	Commonwealth Integrity Commission)