

FINANCE — ANTHEMIS GROUP

860. Dr D.J. Honey to the Parliamentary Secretary to the Minister for Finance; Commerce; Women's Interests:  
I refer to the action by the Commissioner of State Revenue, undertaken through the Federal Court, to have the company Anthemis wound up, and I ask:

- (a) What was the reason for the action to wind up the company;
- (b) What other options were available for resolving the problem with Anthemis;
- (c) Why was no other option pursued beyond winding up the company; and
- (d) Has the court action finished, and if so, what was the outcome and what benefit did the state gain from the court action?

**Dr J. Krishnan replied:**

- (a) The application was for a winding up on the ground of insolvency under section 459P of the *Corporations Act 2001*. The Commissioner of State Revenue relied on the failure of Anthemis Pty Ltd to comply with a statutory demand made on 10 October 2022 under section 459E of the *Corporations Act 2001*.  
This information is provided on the basis of publicly available information obtained from the Federal Court. Section 114 of the *Taxation Administration Act 2003* imposes a duty of confidentiality on the Commissioner of State Revenue which prevents him from providing information on taxpayer specific matters.
- (b) The duty of confidentiality under section 114 of the *Taxation Administration Act 2003* prevents the Commissioner of State Revenue from providing information on taxpayer specific matters.  
RevenueWA seeks to work with all clients to inform them of their tax obligations and assist them to pay their liability in full by the due date. Where a client does not pay on time, RevenueWA attempts to engage them using a variety of communication channels to negotiate an appropriate payment arrangement that takes into account the financial circumstances of the taxpayer and protects the revenue due to the State.  
Approving a payment arrangement to pay tax over time is the preferred way of dealing with outstanding debts. If a payment arrangement cannot be agreed on, a statutory demand may be served on a company. A winding up action against a company can only commence after a statutory demand has been issued, served upon the company, and not resolved within the statutory period of 21 days after service.
- (c) Refer (a)–(b).
- (d) Yes. The Federal Court made orders to discontinue the proceedings on 28 February 2023. The Commissioner of State Revenue is unable to provide any further information due to his duty of confidentiality under section 114 of the *Taxation Administration Act 2003*.