



ATO DISPUTE RESOLUTIONS

“ If you disagree with a decision we have made about your tax affairs, you have the right to have the decision reviewed ”

Australian Taxation Office

The ATO would rather avoid disputes, however disputes arise from time to time. JBC Corporate can provide support in resolving these disputes to achieve the best solution and outcome.

Based on your circumstances, we can advise on matters that might result in a dispute to avoid the possibility of a further dispute with the ATO, which will ultimately save time, effort and money. However, if you or your business do become involved in a dispute with the ATO, we can provide support and manage the communication on your behalf.

These services include:

- Liaising with the ATO on your behalf;
- Advising on alternative courses of action; and
- Highlighting the likely outcomes and costs involved in the alternatives.

Can I object to a decision made by the ATO?

Yes, you can. You should consider lodging an objection to a decision the ATO has made about your tax affairs if:

- You disagree with the way the ATO have interpreted the law, for example, you disagree with an amended assessment the ATO has given you;
- You are uncertain about your interpretation of the law (for example, you are not sure whether you should have included some income on your tax return or claimed some expenses);
- You want the option of seeking an external review if the ATO does not agree with you; or
- The ATO have made a decision to retain a refund.

As a general principle the ATO will expect you to pay all your tax debts on time even if you are disputing the debt. If you fail to pay the tax debt by due date, it will attract a General Interest Charge (“GIC”) for late payment (except excise debts, which are not subject to interest charges).

Remission of Interest or Penalties

Interest is charged on unpaid tax liabilities to ensure fairness for taxpayers who do pay on time and the community as a whole. The penalty provisions have been developed to encourage taxpayers to take reasonable care in complying with their tax obligations. However, the ATO can generally remit (reduce or cancel) interest charges and penalties where fair and reasonable.


If you are dissatisfied with an interest charge or a penalty, you can request the ATO to remit it or engage JBC Corporate to do so on your behalf.

External Review

You have the right under tax law seek help from the Administrative Appeals Tribunal (“AAT”) or the Federal Court of Australia to review some of the ATO’s actions or decisions. In most cases, you must first lodge an objective (and be dissatisfied with the outcome) before seeking an external review.

You will be expected to prove your claims with evidence in a tribunal or court review. You need to prove the decision should not have been made or should have been made differently. You will also be required to show what you believe the correct assessment should be.

Should you have any questions or require further information on this subject please don’t hesitate to get in touch.

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