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Dispute Resolution Working Group

Access information from meetings of the Dispute Resolution Working Group.

Dispute Resolution Working Group key messages 6 December 2024



Key topics discussed at the Dispute Resolution Working Group meeting 6 December 2024

Dispute Resolution Working Group key messages 13 August 2024



Key topics discussed at the Dispute Resolution Working Group meeting 13 August 2024.

Dispute Resolution Working Group key messages 5 December 2023



Key topics discussed at the Dispute Resolution Working Group meeting 5 December 2023.

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Dispute Resolution Working Group key messages 4 April 2023



Key messages from the Dispute Resolution Working Group meeting held 4 April 2023.

Dispute Resolution Working Group key messages 22 August 2022



Summary of the key topics discussed at the Dispute Resolution Working Group meeting 22 August 2022.

QC 43953

Dispute Resolution Working Group key messages 6 December 2024

Key topics discussed at the Dispute Resolution Working Group meeting 6 December 2024

Published 17 January 2025

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Inspector-General of Taxation and Taxation Ombudsman report

The Inspector-General of Taxation and Taxation Ombudsman (IGTO) released the report into the ATO's administration and management of Objections on 30 October 2024. The report provided 7 recommendations across 4 topic areas: accessibility, streamlining processes, taxpayer engagement and learning from objections. The ATO has responded to each recommendation and that response was published with the IGTO's report. The ATO has established an implementation plan for each recommendation and is in the early stages of carrying out those plans. The ATO shared the plans with members at a high level and sought member feedback.

Member feedback showed support for the delivery of a digital objection form and an online channel for taxpayers and tax professionals to lodge objections electronically under recommendation 1(a) which they consider is beneficial and likely to lead to cost savings for taxpayers. In relation to recommendation 2, members indicated a need for the ATO to identify which types of objections will suit a streamlined process and which objections will not. Members also encouraged the ATO to take account of cost savings to taxpayers and professionals in assessing the cost/benefit of potential changes to current practice.

The ATO will continue to share progress on the implementation plan with the Dispute Resolution Working Group (DRWG) and will seek member feedback in 2025.

Corporate tax transparency report

The *Corporate tax transparency report 2022–23* was released on 1 November 2024. This year marks the 10th annual report informing the public on the corporate tax system. The report population includes any entity with a total income equal to or exceeding \$100 million or entities that have a petroleum resource rent tax payable. It is the first year that data on private companies with a total income between \$100 million and \$200 million is being published. Highlights include that the total income reported by these entities was \$380 billion and the tax payable was \$97.9 billion. The report has generated great interest in the media and the community and emphasises the strong tax performance of Australia's largest tax corporates.

Disputes and settlements findings report

The ATO published the *Public and multinational business disputes and settlements findings report* for 2023–24 on 11 November 2024. This is the second year the insights on settlements have been published for this market. However, it is the first year the ATO has included information on disputes across all products: audit, objection and litigation. Highlights in the report include the ATO issuing amended income tax assessments to 24 taxpayers that raised around \$2.5 billion in liabilities. Separately, total liabilities for GST raised were approximately \$363 million. The ATO secured \$1.8 billion in tax revenue via settlements in 2023–24, with around 65% of settlements involving global profit shifting issues. Around 78% of settlements occurred at or before an audit, and on average the ATO secured 69% of the disputed amount. All settlements reviewed under the Independent Assurance of Settlements program were found to be a fair and reasonable outcome for the Australian community.

Members commented that the report is well-balanced and the ATO has done well in using data to produce such reports for the public.

Members suggested the ATO increase the use of social media to reach and send messaging to individual and small business taxpayers about the amount of tax large market taxpayers are paying.

Update to PS LA 2011/4

The ATO has updated Practice Statement Law Administration PS LA 2011/4 *Collection and recovery of disputed debt*, which sets out the ATO's policy on managing the collection of disputes debts, over and above those that apply when a debt is not disputed. The ATO considers each taxpayer's individual circumstances and the need to prevent those who do not pay on time from gaining an unfair financial advantage over those who do. Taxpayers have the right to dispute their tax liability through the objection and litigation processes, however, the ATO can take action even where a taxpayer is disputing their debt. The update to the PS LA 2011/4 states that large businesses and wealthy groups are required to pay in full or enter a 50:50 arrangement for any debt owed. Previously, PS LA 2011/4 stated taxpayers were 'encouraged' to pay in full or enter a 50:50 arrangement. Where such a taxpayer does not enter such an arrangement, the ATO may take action to secure their debt (for

example by way of a security bond demand, garnishee or freezing order) before the dispute is finalised.

A member asked how a small business would be able to dispute the debt, when the debt was being pursued. The Chair responded that it would be rare for the ATO to pursue a debt when the taxpayer had lodged an objection or filed an appeal to a court or tribunal. Where the ATO does consider taking such action, it is done carefully with a focus on taxpayer engagement and is subject to increased governance controls that must be met before action is taken.

Other business

Michael Abood from the former Administrative Appeals Tribunal recently resigned as a DRWG member. The DRWG Secretariat will seek a new representative from the newly formed Administrative Review Tribunal in early 2025.

After many years of service to the DRWG, the group farewelled Chris Kinsella representing The Tax Institute, Ashley King representing Chartered Accountants Australia and New Zealand and Hugh Paynter representing The Law Council of Australia, as part of the membership refresh guidelines put in place in late 2023. These professional bodies will be represented by their new and remaining member on the DRWG. The group also farewelled Tania Sourdin of The University of Newcastle who resigned as a member.

All departing members were thanked for their contribution to the DRWG.

Attendees

Attendees list

Organisation	Member or Attendee
ATO	Andrew Orme, Objections and Review (Chair)
ATO	Fiona Knight, Public Groups

ATO	Jonathan Todd, Litigation and Legal Services
Australian Small Business and Family Enterprise Ombudsman	Dr Craig Latham
Chartered Accountants Australia and New Zealand	Ashley King
Corporate Tax Association	Simon Staples
CPA Australia	Jenny Wong
Law Council of Australia	Angelina Lagana
Law Council of Australia	Hugh Paynter
National Tax Clinics	Annette Morgan
The Tax Institute	Michael Wells
The University of Newcastle	Tania Sourdin

Guest attendees

Guest attendees list

Organisation	Attendee
ATO	Dan Byrnes, Objections and Review
ATO	Diana Bedelovski, Objections and Review
ATO	David Mendoza, Individuals and Intermediaries
ATO	Jonathan Tang, Public Groups
ATO	Marielle Delgado, Frontline Compliance
ATO	Michael Ingersoll, Public Groups

ATO	Tim Rowe, Objections and Review
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Apologies list

Apologies list

Organisation	Member
ATO	Andrew Watson, Individuals and Intermediaries
ATO	Jillian Kitto, Frontline Compliance
Chartered Accountants Australia and New Zealand	Karen Liew
The Tax Institute	Chris Kinsella

QC 103705

Dispute Resolution Working Group key messages 13 August 2024

Key topics discussed at the Dispute Resolution Working Group meeting 13 August 2024.

Published 17 October 2024

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- Objections, third party fraud and identity theft
- Litigation
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Objections, third party fraud and identity theft

The Australian Taxation Office (ATO) is actioning objections with claims of third-party fraud or identity theft. A common scenario is that a refund is claimed fraudulently and when detected by the ATO, the taxpayer asserts this was done by a third party or through coercion. The taxpayer argues they are not responsible for payment of the consequent amended assessment.

Objections and Review (O&R) investigate contentions of third-party fraud or identity theft and these objections are often complex. Following an investigation, if O&R suspect third-party fraud, the taxpayer is referred to the relevant part of the ATO for consideration and action, such as account protections or account remediation. If third-party fraud is confirmed, then the victim is not held liable for the debt and the ATO will seek to recover the fraudulent amount from the third-party. If we find the taxpayer has committed the fraud, or was complicit in the fraud, we will take firm action to recover debts directly from the taxpayer.

Some objections have been lodged by taxpayers who present as vulnerable; providing details of domestic violence, mental health, incapacity or are minors. These taxpayers are supported through the objection process by our Dispute Assist service. In relation to any outstanding obligations, we take a tailored approach to supporting these taxpayers. We are developing a Vulnerability Framework in partnership with key industry, advocates and support groups, as part of an ongoing focus on improving our approach for vulnerable taxpayers.

Member comment

Taxpayers, often vulnerable are seeking support from national tax clinics and representatives are seeking advice from professional bodies, on these issues and interacting with the ATO on these issues.

Litigation

Key issues for the ATO in recent litigation cases include transfer pricing, diverted profit tax, integrity of trusts, dividend stripping and Division 855 of the *Income Tax Assessment Act 1997* regarding testing the meaning of real property.

We noted the recent procedural changes of the High Court of Australia in relation to the disposition of special leave applications which will now be based on written submissions only. The high court has stated that oral hearings for special leave will be rare.

For matters lodged before all courts and tribunals, most of the ATO's litigation matters originate from action taken by the private wealth audit area and most appeals lodged are by taxpayers from the small business client experience.

In relation to litigation outcomes, almost three-quarters of decisions and judgments are favourable to the ATO. In matters where the taxpayer is successful, it is often due to previously requested information being provided at the litigation stage.

Objections

The ATO received and finalised a record number of objections in the 2023–24 year. Almost 29,000 objections were received, an increase of 65% in 3 years and more than 30,000 objections were finalised.

Most of the increased objection receipts were in scale markets however, there was an increase across all objection markets impacting on the client experience. The increased receipts and resourcing challenges lead to peak backlogs in late 2023 and early 2024. O&R implemented a suite of efficiency measures to maximise workflow and enhance the intake of objections, leading to a reduction in allocation delays and officers resolving objections. By 30 June 2024, stock on hand had reduced to business-as-usual levels. O&R will continue to focus on the health of our objections stock but note that it is often difficult to predict the number of incoming objections.

Member comments

A change of objection officer can lead to delays in case progress and in large cases, there is interaction between objection and audit teams.

We acknowledged that in some instances a change in objection officer cannot be avoided. In relation to the interaction between objection and audit teams, the ATO follows the guidance set out in Practice Statement Law Administration PS LA 2023/2 *Communication protocols governing ATO objections*.

Other business

The government announced in December 2022 that the Administrative Appeals Tribunal (AAT) would be abolished and replaced by a new federal administrative body the Administrative Review Tribunal (ART). Legislation to abolish the AAT and replace it with the ART passed the Parliament in May 2024. Consultation on the new ART has been undertaken by the Attorney-General's department with key stakeholders. The ART will commence on 14 October 2024. The Honourable Justice Emilios Kyrrou AO is the inaugural President of the ART.

Attendees

Attendees list

Organisation	Member
ATO	Andrew Orme (Chair), Objections and Review
ATO	Fiona Knight, Office of the Chief Tax Counsel
ATO	Jillian Kitto, Frontline Operations
ATO	Jonathan Todd, Office of the Chief Tax Counsel
Administrative Appeals Tribunal	Michael Abood
Australian Small Business and Family Enterprise Ombudsman	Dr Craig Latham

Chartered Accountants Australian and New Zealand	Ashley King
Chartered Accountants Australian and New Zealand	Karen Liew
Corporate Tax Association	Simon Staples
CPA Australia	Karen Wong
Law Council of Australia	Angelina Lagana
Law Council of Australia	Hugh Paynter
National Universities Tax Clinics	Annette Morgan
The Tax Institute	Chris Kinsella
The Tax Institute	Michael Wells
University of Newcastle	Tania Sourdin

Guest attendees

Guest attendees list

Organisation	Attendee
ATO	Alexander Mossman, Office of the Chief Tax Counsel
ATO	Debra Goldfinch, Small Business
ATO	Diana Bedelovski, Objections and Review
ATO	Elissa Walker, Individuals and Intermediaries
ATO	Michael Jones, Objections and Review
ATO	Ram Pandey, Office of the Chief Tax Counsel

ATO	Scott Bradford, Frontline Operations
CPA Australia	Jenny Wong

Apologies

Apologies list

Organisation	Member
ATO	Andrew Watson, Individuals and Intermediaries

QC 103186

Dispute Resolution Working Group key messages 5 December 2023

Key topics discussed at the Dispute Resolution Working Group meeting 5 December 2023.

Published 27 February 2024

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- Objection service principles
- Small business independent review expansion
- Administrative review tribunal
- Attendees
- Guest Attendees

Lodge and pay reset

The Australian Taxation Office (ATO) is focused on addressing unpaid tax debt, in accordance with the Corporate Plan 23–24. The increase in the collectible debt book post COVID-19 requires the ATO to shift behaviour back to an engagement and a payment culture, to ensure fairness to those who pay on time. The focus areas include unpaid superannuation guarantee surcharge, refund fraud, audit programs, aged and high value tax debts and employers with new debts. For some clients, firmer action will be required, for example the imposition of director penalties and disclosure of tax debts. The ATO will continue to provide support to clients who need it with options such as payment plans, deferrals and remission of penalty and interest. Clients who contact the ATO early will be best placed to discuss such options.

Objection service principles

The ATO has developed objection service principles aligned to the new Taxpayer Charter, that outline staff and client expectations when engaging in the objection process. For staff, these principles include being:

- client focused
- fair and reasonable
- accountable
- professional.

For clients, these principles focus on:

- timely engagement
- being open and transparent
- preparedness.

The aim is to highlight best practice and a greater understanding of what a client can expect when participating in the objection process. The service principles will be published on ato.gov.au in 2024.

Small business independent review expansion

As announced in the May 2023 budget, the ATO will be trialling an 18-month expansion of the Small Business Independent Review (SBIR) service, to businesses with an aggregated turnover between \$10 million and \$50 million from 1 July 2024. This is part of the government’s new measures aimed at driving collaboration with small business to reduce the time complying with tax obligations. The expansion of the SBIR means that the delivery of the service will expand into the private wealth client experience and has required the ATO to review the current criteria to ensure that it and the associated processes are fit for the expanded program in readiness for commencement in 2024.

Administrative review tribunal

The Australian Government announced in December 2022 that the Administrative Appeals Tribunal would be abolished and replaced by a new federal administrative body; the Administrative Review Tribunal (ART). The ART is expected to commence on 1 July 2024 however the date is dependent on the timing of the enquiry’s report and the consequent passage of the Bills through parliament.

Post meeting comment

On 7 December 2023 the government introduced the Administrative Review Tribunal Bill and the Administrative Review Tribunal (Consequential and Transitional Amendments No.1) Bill (together 'the Bills') into the House of Representatives. The Bills have been referred to the House of Representatives Standing Committee on Social Policy and Legal Affairs to scrutinise the Bills 'to ensure they achieve the Government’s policy objectives and do not have any unintended consequences'.

Attendees

Attendee list

Organisation	Member
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ATO	Andrew Orme (Chair), Objections and Review
ATO	Fiona Knight, Public Groups
Administrative Appeals Tribunal	Michael Abood
Australian Small Business and Family Enterprise Ombudsman	Craig Latham
Chartered Accountants Australian and New Zealand	Ashley King
Chartered Accountants Australian and New Zealand	Karen Liew
CPA Australia	Bill Leung
Law Council of Australia	Angelina Lagana
Law Council of Australia	Hugh Paynter
The Tax Institute	Chris Kinsella
The Tax Institute	Michael Wells

Guest Attendees

Guest attendee list

Organisation	Attendee
ATO	Alicia Bennett, Objections and Review
ATO	Daniel Nesci, Objections and Review
ATO	Diana Bedelovski, Objections and Review
ATO	Farisha Ali, Objections and Review

ATO	Jillian Kitto, Lodge and Pay
ATO	Jo Torrens, Objections and Review
National Tax Clinics	Annette Morgan

Apologies

Apologies list

Organisation	Member
ATO	Michael Morton, Small Business
ATO	Rebecca Saint, Public Groups
Corporate Tax Association	Simon Staples

QC 101244

Dispute Resolution Working Group key messages 31 August 2023

Key topics discussed at the Dispute Resolution Working Group meeting 31 August 2023.


Last updated 3 October 2023

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Small Business alternative dispute resolution

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Charter and purpose

The Chair welcomed new members and led a discussion about the purpose of the group. The group is focussed on issues relating to dispute resolution and would not generally cover specific tax topics, even if there are some disputes on those issues. Topics generally covered by the Dispute Resolution Working Group (DRWG) can span the dispute resolution spectrum and members are encouraged to be active participants in shaping the agenda for each meeting.

Disputes landscape and previous items presented

The ATO is very busy across the disputes landscape, particularly noting several objections on-hand in the middle market, and small business and individual areas. This is resulting in some delays and the ATO is working on process improvements to bring objections stock-on-hand back to optimum levels.

Some matters of note in the dispute's environment included:

- the Inspector General of Taxation Ombudsman's review into the management of objections
- the recently published updates to the practice statement on extensions of time to object
- a forthcoming communications protocol practice statement.

Small business funding changes in the AAT

The small business litigation funding program, the 'Program' was previously funded by the Federal Government supported by Appropriation Bill No. 3 (2018–19). This budget measure concluded on

30 June 2023. The ATO's general budget will fund the Program from 1 July 2023 and considers this Program contributes to a fair and effective tax system and supports trust and confidence in both the tax system and our administration.

As such, the ATO is recommending that the current small business litigation funding policies be better aligned with the policies and practices observed in the test case litigation program, to better protect the integrity of the program and give greater certainty to small businesses.

Small Business alternative dispute resolution

The ATO has a focus on preventing audit getting to dispute, providing a timelier and more cost-effective experience for taxpayers and their intermediaries. There are a few channels for dispute resolution under the ATO charter and the ATO encourages raising disputes with the audit team in the first instance. Taxpayers and intermediaries always have the right to ask for another officer or manager.

The ATO offers a Small Business Independent Review service to eligible small businesses who disagree with our audit position, to help them achieve an early and fair resolution. Small business with a turnover of less than \$10 million may be eligible, and there are certain disputes which are excluded from the service including superannuation, fringe benefits tax, fraud and evasion findings and interest.

Attendees

Attendee list

Organisation	Attendee
ATO	Andrew Orme, Objections and Review (Chair)
ATO	Fiona Knight, Office of the Chief Tax Counsel

ATO	Michael Morton, Individuals and Intermediaries
ATO	Rebecca Saint, Public Groups
Administrative Appeals Tribunal	Michael Abood
Australian Small Business and Family Enterprise Ombudsman	Craig Latham
Chartered Accountants Australian and New Zealand	Ashley King
Chartered Accountants Australia and New Zealand	Karen Liew
Corporate Tax Association	Simon Staples
CPA Australia	Bill Leung
Law Council of Australia	Angelina Lagana
Law Council of Australia	Hugh Paynter
The Tax Institute	Michael Wells

Guest Attendees

Guest attendee list

Organisation	Attendee
ATO	Andrea Jennings, Office of the Chief Tax Counsel
ATO	Benjamin Murphy, Superannuation and Employer Obligations
ATO	Emma Tobias, Small Business

ATO	Leigh McCarthy, Objections and Review
ATO	Robert Kwan, Small Business

Apologies

Apologies list

Organisation	Member
The Tax Institute	Chris Kinsella

QC 73327

Dispute Resolution Working Group key messages 4 April 2023

Key messages from the Dispute Resolution Working Group meeting held 4 April 2023.

Last updated 19 July 2023

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Alternative Dispute Resolution in the ATO

The ATO recognises and supports the use of Alternative Dispute Resolution (ADR) as a cost effective and timely way to resolve disputes and has services clients can engage in based on their suitability to participate. These services include in-house facilitation, Dispute Assist and independent review for small business.

The Resolution Services Director presented an overview of the above-mentioned ADR products (including the use of facilitated conversations) highlighting the eligibility criteria, the process and the key roles involved for each service.

Communications Protocol

The ATO recognises the importance of independence between audit as the original decision makers and objections. A communications protocol has been in place between the two areas since 2015.

The ATO is seeking to improve the existing communications protocol. The improvements will not change the core principles but will provide more clarity and transparency regarding engagement and communications with audit areas/audit officers at the objection stage. There will be a clear delineation of roles and responsibilities of both audit and objection officers, and an explanation of where a modified approach may be needed, such as where there is the provision of significant new information at objection.

The Protocol will not limit reduce the contact or communications with taxpayers.

Law Administration Practice Statement for out of time objections

The ATO is refreshing Law Administration Practice Statement PSLA 2003/7 *How to treat a request to lodge a late objection* (PSLA 2003/7). The refresh has been initiated given the time passed since PSLA 2003/7 was released and to consider whether the ATO's current policy on the discretion to accept late lodged objections is consistent with the current case law.

Following the case law review, the main change to PSLA 2003/7 is to remove the presumption in favour of the Commissioner exercising the

discretion unless there are exceptional circumstances. This is because that presumption and the reference to exceptional circumstances is not supported by existing case law. The proposed changes intend to provide ATO staff, taxpayers and representatives with greater clarity in the treatment of late lodged objections and application of the discretion in PSLA 2003/7.

Attendees

Attendee list

Organisation	Attendee
ATO	Andrew Orme, Objections and Review (Chair)
ATO	Faith Harako, Public Groups
ATO	Fiona Knight, Office of the Chief Tax Counsel
ATO	Hoa Wood, Private Wealth
Chartered Accountants Australian and New Zealand	Ashley King
Federal Court of Australia	Catherine Forbes
Law Council of Australia	Hugh Paynter
Law Council of Australia	Paul Sokolowski
The Tax Institute	Chris Kinsella
The Tax Institute	Sue Williamson

Guest Attendees

Guest attendee list

Organisation	Attendee
ATO	Daniel Nesci, Objections and Review
ATO	Jeneata Segaram, Objections and Review
ATO	Joanne Dunne, Objections and Review
ATO	Leigh McCarthy, Objections and Review
ATO	Tia Puxley, Objections and Review

Apologies

Apologies list

Organisation	Member
ATO	Rebecca Saint, Public Groups
Administrative Appeals Tribunal	Kim Richardson
Chartered Accountants Australia and New Zealand	Paul McNab
CPA Australia	Andrew O'Bryan
Corporate Tax Association	Paul Suppree

QC 73049

Dispute Resolution Working Group key messages 22 August 2022

Summary of the key topics discussed at the Dispute Resolution Working Group meeting 22 August 2022.

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Current state of objections and litigation

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Accessibility of objections for small business and individuals

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Charter and purpose

The group last convened in 2019 but going forward our expectation is the group will meet regularly.

A charter has been developed to support the Dispute Resolution Working Group.

The group will be looking at the whole disputes pipeline, including dispute resolution issues that may arise during audit, the objections process and litigation.

Law design and practice structure changes

The structure of Law Design and Practice changed in late 2021.

Recognising the importance of both the objections and litigation functions, the restructure split the functions so that there is now a Deputy Commissioner to focus on objections, Andrew Orme and a Deputy Commissioner to focus on litigation. Fiona Knight.

The business line formerly known as Review and Dispute Resolution was renamed Objections and Review. It undertakes objections and independent review, has carriage of in-house facilitation and dispute assist and administers the tax clinics.

The Office of Chief Tax Counsel is headed up by Fiona Dillion as the Chief Tax Counsel. Litigation and Legal Services as well as Tax Counsel Network are part of this business line. Litigation and Legal Services responsibilities include the test case funding panel, the Administrative Appeals Tribunal Small Business Funding and Independent Assurance of Settlements.

Implementation of recommendations from Taxpayer Review Rights

The group discussed the implementation of recommendations from the Inspector-General of Taxation report [An investigation into the effectiveness of ATO communications of taxpayer rights to complain, review and appeal \(PDF 5.55MB\)](#) [📄](#).

Implementation of the recommendations included:

- updates to staff training packages and procedures to ensure staff awareness of their responsibilities to communicate taxpayer review rights, manage taxpayer complaints and respect taxpayer's rights of review
- development of a communication strategy for staff
- updates to internal forms to be able to identify which element of the Charter a complaint relates to
- updates to the search function on ato.gov.au so that information that pertaining to taxpayer rights to complain, review and appeal are easily located.

Information regarding the avenues to complain to the ATO will be made more easily accessible on ato.gov.au once the key word search improvements have been implemented.

Implementation of the recommendation concerning the Taxpayers' Charter is progressing in the context of a broader review of the Charter.

Current state of objections and litigation

There has been a significant decrease in objections stock on hand since mid-2020. This is important for the client experience because it means cases can now be allocated promptly to objections case officers.

A significant driver of objections in the last 2 years has been remediation projects, including objections following the *Commissioner of Taxation v Douglas* and *Addy v Commissioner of Taxation* decisions. There were also significant stimulus objections in 2020 and 2021, which have now tailed-off.

The Commissioner of Taxation was successful in a high proportion of Part IVC litigation cases in 2021–22. It was noted that there has been a significant decrease in debt litigation in the last 2 years.

Clarifying the meaning of ‘independence’ in the objections process

The group discussed work that has commenced to clarify for staff the operation of communications protocols governing communication between objections staff and original decision-makers. The aim is to ensure a consistent approach by staff. Objection decisions should be fully informed, and the protocols should support this whilst also ensuring the structural and functional independence from original decision-makers. The experience over 7 years in working with the protocols will inform this work.

Accessibility of objections for small business and individuals

The group discussed the current experience for individuals in lodging objections, including issues with the existing objection form. There was a presentation on opportunities being explored to make the objection lodgment process more contemporary and accessible.

Attendees

Attendees list

Organisation	Attendees
ATO	Andrew Orme (Chair), Objections and Review
ATO	Farisha Ali, Objections and Review
ATO	Fiona Knight, Office of the Chief Tax Counsel
ATO	Hoa Wood, Individuals and Intermediaries
ATO	Leanne Simon, Strategy and Support
ATO	Leigh McCarthy (Secretariat), Objections and Review
ATO	Rebecca Saint Deputy Commissioner PG&I
ATO	Renae Ali, Objections and Review
ATO	Richard Mold, Objections and Review
ATO	Tim Rowe, Objections and Review
Chartered Accountants Australia and New Zealand	Ashley King
Chartered Accountants Australia and New Zealand	Paul McNab
CPA Australia	Andrew O'Bryan
Federal Court	Alison Legge
Law Council of Australia	Hugh Paynter

Law Council of Australia	Paul Sokolowski
The Tax Institute	Chris Kinsella
The Tax Institute	Sue Williamson
The University of Newcastle	Tania Sourdin

Apologies

Apologies list

Organisation	Members
Administrative Appeals Tribunal	Kim Richardson
Corporate Tax Association	Paul Suppree
Federal Court	Catherine Forbes
Federal Court	Catherine Krol

QC 70555

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