



Application for test case litigation funding

Complete this form to apply for test case litigation funding.

➤ For eligibility criteria and further information, visit the [Test case litigation program](#) page before applying.

Section A: Applicant's details

1 Full name of the applicant (individual or non-individual entity the funding application is for)

Name of individual

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms Other

Family name

First given name

Other given names

Relationship with the entity (for example, director, public officer)

OR

Name of non-individual entity (company, trust, partnership or superannuation fund)

2 Tax file number (TFN) for the individual or Australian business number (ABN) of the entity

TFN

OR

ABN

⚠ While it is not compulsory to provide your TFN or ABN, it will help process your application promptly. For information about providing your TFN, see 'Privacy' in section E.

Section B: Contact details

3 Full name of contact person for this application

If these details are the same as those entered in section A, enter 'as above' in the 'Other' box.

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms Other

Family name

First given name

Other given names

4 Contact details

Daytime phone number (including area code)

Fax number (if available)

Email address

Address for related correspondence (street address or PO Box)

Suburb/town

State/territory

Postcode

Section C: Application details

 You must meet the criteria for your application to be considered.

Once the program receives your application, comments will be sought from ATO officers on whether your application meets the criteria. If more information is needed, you will be given the opportunity to provide the additional information.

Include your reasons and any research, analysis and references to any relevant legislation, case law and/or decisions by courts or the Administrative Review Tribunal (ART).

 If there is insufficient space, include a separate document with the relevant details.

5 Details of the type of application and type of funding

Choose one of the following options and provide additional information below.

Pre-litigation dispute: includes objections, rulings and audits ☐ Identify the dispute by ATO reference number and status of the dispute.

Pre-litigation dispute and litigation ☐ Identify the dispute by ATO reference number and status of the dispute, and/or identify the dispute by court or ART reference number and the status of proceedings or proposed important dates.

Litigation ☐ Identify the dispute by court or ART reference number and the status of proceedings or proposed important dates.

Please attach a copy of the ART Application for Review, Federal Court Notice of Appeal or any other originating process.

Details

6 In which venue will your proposed test case be conducted?

☐ AAT

☐ Administrative Review Tribunal (ART)

☐ ART's Guidance and Appeals Panel

☐ Federal Court

☐ Family Court

☐ Full Federal Court

☐ High Court

☐ High Court – Application for Special Leave

☐ High Court – Substantive Appeal

☐ Supreme Court

☐ Supreme Court – Court of Appeal

☐ Other – specify

7 Details of the type of litigation proceedings

For example: Part IVC of the *Taxation Administration Act 1953*, section 39B of the *Judiciary Act 1903*, or other.

8 What issues are you seeking funding for?

Provide a brief summary of the issues you are seeking funding for. Identify the area (or areas) of law that you expect your case to consider and specify the particular provisions.

9 How do the issues involve uncertainty or contention about how the law operates.
(Refer to the Test Case criteria.)

 If there is insufficient space, include a separate document with the relevant details.

10 What is the history of the dispute?

 If there is insufficient space, include a separate document with the relevant details.

11 Why is it in the public interest for the issues to be litigated? (Refer to the Test Case criteria.)

a Will the issues have significant impact on a substantial class of taxpayers or an industry group?

No ☐

Yes ☐ Provide details below

b Will the resolution of the issues provide legal precedent?

No ☐

Yes ☐ Provide details below

- c Will the resolution of the issues address systemic issues in the administration of the law, promote consistency and efficient administration of the law, or provide guidance about how existing law applies in contemporary circumstances?

No ☐

Yes ☐ Provide details below

- d Please provide any other details below on the public interest criterion.

12 Why will funding promote the objects of the program? (Refer to the Test Case criteria.)

- a Does the case involve conduct relating to tax avoidance, tax evasion or a scheme to avoid superannuation regulatory provisions that undermine the integrity of the system?

No ☐

Yes ☐ Provide details below

- b Will the case result in a windfall outcome or an outcome contrary to legislative or policy intent?

No ☐

Yes ☐ Provide details below

- c The ATO will review your engagement in relation to the dispute, as well as your past and present compliance behaviour. You may provide any additional information you would like us to consider. (Refer to the Test Case criteria.)

- d The ATO will review information held by us regarding your financial circumstances. You may provide any additional information you would like us to consider about your financial capacity to litigate. (Refer to the Test Case criteria.)

e Please provide any other details below on the objects criteria.

Section D: **Further information**

13 What are your expected costs in these proceedings?

14 What is the primary tax and penalties involved?

If unknown, provide an estimate if possible.

15 Any additional information relevant to your application.

Section E: Declaration

Privacy

The ATO is an Australian Government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices, go to ato.gov.au/privacy

☐ **If you are submitting this application on behalf of yourself, by checking this box you are declaring the following:**

The information contained in this request, and in any attached documents, is true and correct.

☐ **If you are submitting this application as a tax professional or agent on behalf of your client, by checking this box you are declaring the following:**

I certify this document and any attached documents have been prepared in accordance with the information supplied by the individual or entity identified in this request and in the attached documents.

I have received a declaration from the individual or entity identified in this request and in the attached documents, stating that the information provided in each document is true and correct.

I am authorised by the individual or entity identified in this request and in the attached documents, to submit this Test case funding application to the ATO.

Definitions

- 'You' includes a trustee of a trust, a partner in a partnership, public officer, company director.
- 'Agent' includes spouse, relative, friend, or another agent (but not a tax agent or other tax professional) authorised to give this application to the Australian Taxation Office.
- 'Tax Professional' includes tax agents or other tax professionals authorised to give this application to the Australian Taxation Office.

Sign below only if you are sending by post

Date

Day	Month	Year

How to lodge your form

You can lodge this form by:

- email to ATOLitigationFunding@ato.gov.au
- mail to

**TEST CASE LITIGATION PROGRAM
AUSTRALIAN TAXATION OFFICE
GPO BOX 4889
SYDNEY NSW 2001**

If you wish to speak to someone about your application, phone 13 28 69 between 8:00 am and 5:00 pm, Monday to Friday, and ask for the Test Case Litigation Program.

If you have further documentation to provide, include it when submitting this form.

Checklist

Have you:

- Attached a copy of the ART Application for Review or Federal Court Notice of Appeal, if applicable
- Attached a copy of the ATO's objection decision, if applicable
- Completed all questions and fields in this application form
- Signed the Declaration