



Application for Test Case Litigation Funding

Complete this form to apply for test case litigation funding.

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 to the entity (eg 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 TFNs, see 'Privacy' in section F.

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 criterion and expectations 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 criterion and expectations. If more information is needed, you will be given the opportunity to provide further 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).

5 What issues are you seeking funding for?

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

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

6 How do the issues create uncertainty or contention about how the law operates, and how is it in the public interest to be litigated? (Refer to the Test Case criterion.)

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

7 What is the history of the dispute?

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

A large, empty rectangular box intended for providing the history of the dispute.

8 Details of the type of application and type of funding

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

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

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. Provide details below.

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

Details

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

Other

10 Details of the type of litigation proceedings

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

Section D: **Expectations of funding – additional information**

! The ATO will ask ATO officers the following questions about your case, which will help us consider whether you meet the funding criterion and expectations. If you have any information that addresses any of these questions below, you may choose to provide this information.

11 Does the case have significance to a substantial section of the public or have significant commercial implications for an industry? (Refer to **legal precedent** for further information.)

No Yes Provide details below

12 Have/will you demonstrate a willingness to progress the dispute in a timely manner?

No Yes Provide details below

13 Is your case likely to provide legal precedent?

No Yes Provide details below

14 Does your case involve a tax avoidance scheme?

No

Yes

The only exception for funding is if your case will test the proper meaning of 'anti-avoidance provisions'. (Refer to tax avoidance for further information.)

15 Does your case appear to be an attempt to gain a benefit not intended by the law?

This includes cases where there is an attempt to seek a windfall gain or outcome contrary to the intent of the legislation and public policy.

No

Yes

Provide details below

Section E: Further Information

16 What are your expected costs in these proceedings?

17 What is the primary tax and penalties involved?

(If unknown, provide an estimate if possible.)

18 Any additional information relevant to your application.

Section F: Declaration

Privacy

The ATO is a 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 |
| <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

How to lodge your form

You can lodge this form by:

- clicking the 'submit by email' button below
- 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 8.00am and 5.00pm, Monday to Friday, and ask for the Test Case Litigation Program.
- If you have further documentation to provide, include it when submitting this form. If you click 'Submit via email', you can attach the additional information to the email that will be generated.