

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

Individual sections of this manual are updated from time to time to take account of changes to the law and related administrative arrangements, so make sure you have the latest information. The information in each section is current at the date shown on the bottom right-hand corner of each page. If you are unsure whether you have the latest information, you can check for a more recent version on our website at www.ato.gov.au or contact us.

Proposed changes

Proposed changes to consolidation announced by Government are not incorporated into the *Consolidation reference manual* until they become law. In the interim, information about such changes can be viewed at:

- <http://assistant.treasurer.gov.au> (Assistant Treasurer's press releases)
- www.treasury.gov.au (Treasury papers on refinements to consolidation).

More information

If you come to us asking for advice or guidance, the levels of protection are set out in Law Administration Practice Statement PS LA 2008/3 – Provision of advice and guidance by the Tax Office. A Guide to Technical Assistance is available on the ATO website.

For tax technical enquiries and to obtain copies of consolidation products:

- phone the Business Tax Reform Infoline on 13 24 78
- phone the Tax Agent Infoline on 13 72 86 FKC 25, or
- look under 'consolidation' at www.ato.gov.au

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service (TIS) on 13 14 50.

If you are deaf or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below, and ask for the ATO number you need:

- TTY users, phone 13 36 77. For ATO 1800 free call numbers, phone 1800 555 677.
- Speak and Listen (speech-to-speech relay) users, phone 1300 555 727. For ATO 1800 free call numbers, phone 1800 555 677.
- Internet relay users, connect to the NRS at www.relayservice.com.au

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