PS LA 2014/4 - Default assessment penalty

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PS LA 2014/4
Default assessment penalty

This Law Administration Practice Statement provides guidelines in relation to the penalty imposed under subsection 284-75(3) of Schedule 1 to the *Taxation Administration Act 1953* when the Commissioner determines an entity's tax-related liability without the assistance of a required return, notice or other document.

This Practice Statement is an internal ATO document and is an instruction to ATO staff.

1. What is this Practice Statement about?

1A. This Practice Statement provides guidance on the administration of the penalty in subsection 284-75(3) of Schedule 1 to the *Taxation Administration Act 1953.* This penalty applies when we make an assessment of an entity's[2] tax-related liability[3] without the assistance of a return, notice or other document[4] the entity was required to lodge for its tax liability to be accurately determined. It is called a 'default assessment penalty' or a 'penalty for failing to provide a document'.

1AA. All legislative references in this Practice Statement are to Schedule 1 to the *Taxation Administration Act 1953,* unless otherwise indicated.

1B. This Practice Statement covers:

- when the entity becomes liable to the penalty, and
- how the penalty is assessed, including the factors we consider when making a remission decision.

1C. The penalty was introduced to ensure fairness. Otherwise, an entity that made a false or misleading statement, or one that was not reasonably arguable, was subject to a penalty, but an entity that made no statement was not.[5] The base penalty amount (BPA) for default assessments is set at 75% of the tax-related liability, which is the same percentage that is used for intentional disregard of a taxation law for a false or misleading statement penalty.[6]

1D. This Practice Statement explains how we exercise the Commissioner's discretion to remit the penalty and ensure consistent treatment of entities with similar circumstances. These guidelines are **not** intended to restrict the exercise of that discretion.

1E. This penalty does not apply to Crown entities.[7]

2. Administering the penalty

2A. We will administer this penalty in 3 steps, in the following order:

- Step 1 – determine if a penalty is imposed by law
- Step 2 – assess the amount of the penalty determine the BPA
  - reduce or increase the BPA.
  - determine if remission is appropriate
- Step 3 – notify the entity of the liability to pay the penalty.

3. General principles

3A. We consider these general principles when making decisions about this penalty:

- The primary purpose of the penalty provisions is to encourage entities to take reasonable care to comply with their tax obligations. Generally, an entity will not be penalised where it has made a reasonable and genuine attempt to comply.

[1] [Omitted.]
[2] 'Entity' includes an individual, a body corporate, a body politic, a partnership, any other unincorporated association or body of persons, a trust, a superannuation fund and an approved deposit fund (as per section 960-100 of the *Income Tax Assessment Act 1997* (ITAA 1997). Any reference to an 'entity' in this Practice Statement should be read as including the entity's agent unless explicitly noted otherwise.
[3] A tax-related liability is a pecuniary liability to the Commonwealth arising directly under a taxation law (including one not yet due and payable), as per section 255-1. Excise Acts are excluded from the application of Subdivision 284B.
[4] In this Practice Statement, a return, notice or other document within the scope of subsection 284-75(3) will be referred to as a 'required document'.
[5] See paragraph 1.49 of the Revised Explanatory Memorandum to the A New Tax System (Tax Administration) Bill (No. 2) 2000.
[6] An entity that lodges a required document but makes a false or misleading statement is subject to a penalty of up to 75% under section 284-75(1).
[7] Section 2B of the TAA.

- The penalty provisions aim to achieve a 'level playing field', ensuring there are consequences for not making a reasonable effort to comply correctly with tax obligations.
- The compliance model requires us to be fair to entities wanting to do the right thing, but firm with those who are choosing to avoid their tax obligations.
- The Taxpayers' Charter requires us to treat an entity as being honest. We accept that what an entity tells us is the truth and the information it has provided is complete and accurate unless we have good reason to think otherwise.
- We must consider the individual circumstances of each case, including the background and experience of the entity.
- Our decisions must be based on, and supported by, the available facts and evidence.
- We will generally contact an entity and give it the opportunity to explain its actions before a penalty decision is made. Exceptions to this might include where the facts clearly show deliberate disengagement from the tax system.

STEP 1 – DETERMINE IF A PENALTY IS IMPOSED BY LAW

4. When is a penalty imposed for determining a tax-related liability without the required document?

4A. A penalty for determining a tax-related liability without the required document is imposed where:

- an entity fails to give a document to us by the day it is required to be given, and
- that document is necessary for us to determine a tax-related liability accurately, and
- we determine the tax-related liability without the assistance of that document.[8]

Fails to give a document

4B. A required document is a document that a taxation law[9] requires an entity to give us so we can accurately determine the entity's tax-related liability.

4C. The term 'document' is not defined and takes its ordinary meaning. In the context in which 'other document' appears in paragraph 284-75(3)(a), its meaning is limited to documents of the kind mentioned earlier in that paragraph – a return or notice. That is, documents in the approved form that are required to be lodged and are used by us to accurately determine the entity's tax-related liability.

4D. 'Document' in subsection 284-75(3) does not extend to other documents, such as non-lodgment advices, tax invoices, fuel receipts or other business records or documents. It does not include documents an entity has to produce under statutory information-gathering powers.

4E. An entity may be subject to the penalty even if it lodges a document, if that document does not provide the relevant information to be given.

Example 1

Jose runs a small business which is registered for goods and services tax (GST). As the business grew, he hired employees and withheld the correct amount from their wages. He did not register for pay as you go withholding (PAYGW). He lodged an activity statement that did not report any PAYGW information, as there was no PAYGW section within the form.

Jose has failed to give a document relating to his PAYGW, even though he has lodged an activity statement. The penalty applies to the PAYGW amounts he withheld but failed to report.

We contact Jose, who has paid us the PAYGW he withheld but says he was unsure how to report it. We assist him in registering for PAYGW and make sure he understands his lodgment and payment obligations. We decide to remit the penalty in full on this occasion.

By the required date

4F. Law Administration Practice Statement PS LA 2011/15 *Lodgment obligations, due dates and deferrals* provides guidelines on lodgment requirements, due dates and deferring a due date for lodgment.

Tax-related liability determined without the document

4G. Some taxation laws do not require an assessment to be made in order to raise a tax-related liability (such as PAYGW), whereas others (such as income tax laws) require an assessment to be made. A tax-related liability includes an estimated liability. The phrase 'determines the tax-related liability' is broad enough to include making an estimate of a liability under a taxation law.[10]

[8] Subsection 284-75(3).

[9] Taxation law is defined in subsection 2(1) as having the meaning given by the ITAA 1997. Subsection 995 1(1) of the ITAA 1997 defines 'taxation law' as an Act (or part thereof) of which the Commissioner has the general administration and any legislative instruments made under such an Act.

[10] For example, a PAYGW estimate under Division 268.

4H. Determining a tax-related liability without the assistance of a required document usually occurs after we have:

- contacted the entity
- requested lodgment, and
- given the entity a reasonable opportunity to provide the relevant document prior to or at the commencement of a tax examination.

4I. Our usual practice is to engage with taxpayers who are not meeting their obligations and provide them with support to comply. We consider whether there are any circumstances we know of affecting the entity's ability to comply before deciding to make a default assessment. However, we may make an assessment or otherwise determine the tax-related liability without having contacted the entity.

4J. An entity can also be liable for a default assessment penalty where a second examination results in an amendment increasing a tax-related liability, and the entity still has not given us the required document.

4K. Where a default assessment penalty applies, we will not apply a penalty under subsection 284-75(1) if no statement was made.

STEP 2 – ASSESSING THE AMOUNT OF THE PENALTY

5. Working out the penalty amount

5A. Once a tax-related liability has been determined without the assistance of a required document, we assess the penalty in 3 stages:

Stage 1 – work out the BPA.

Stage 2 – reduce or increase the BPA.

Stage 3 – consider whether to remit the penalty.

Stage 1 – working out the BPA

5B. For this penalty, the BPA is 75% of the tax-related liability.[11]

Stage 2 – reducing or increasing the BPA

Reducing the BPA

5C. For documents required to be lodged on or after 4 June 2010, the BPA is reduced to the extent that the entity (or their agent) treated a taxation law as applying in a way which was consistent with[12]:

- advice we have given to the entity or its agent
- general administrative practice under that law, or
- a statement in a publication approved in writing by the Commissioner.

Increasing the BPA

5D. If an entity was previously liable to this penalty, the BPA is increased by 20%.[13] The term 'previously' is satisfied whenever that entity has an earlier liability to a default assessment penalty or where a tax examination is being undertaken for multiple accounting periods at the same time and a default assessment penalty applies to more than one period. There is no requirement that the entity was already notified of the earlier penalty liability for the increase to apply.[14]

5E. It is not relevant whether the previous liability was for another tax type, was remitted in full or ceased to be payable under section 8ZE of the TAA. If the entity was previously liable to a default assessment penalty, then any BPA for a subsequent liability for the penalty is increased by 20%.

5F. The increase does not apply if the entity was previously only liable to a different type of penalty, for example, a penalty under subsection 284-75(1) for making a false or misleading statement.

5G. The formula to calculate the increased penalty is:

$$\text{BPA} + (\text{BPA} \times 20\%)$$

5H. Reductions under section 284-225 for voluntary disclosures do not apply where no document has been lodged.

Stage 3 – considering whether to remit the penalty

5I. We have the discretion to remit all or part of the penalty.[15] Remission is not limited to the reasons listed in this Practice Statement and you should consider remission in any situation where the final penalty is not a just and reasonable outcome.

5J. We consider remission every time a penalty is imposed, based on all of the relevant facts and circumstances of the entity's case and the purpose of the penalty provision. We may decide that there are no grounds for remission, or that there are grounds to

[11] Subsection 995-1(1) of the ITAA 1997 says the BPA for an administrative penalty is worked out under section 284-90. Table item 7 of subsection 284-90(1) provides the subsection 284-75(3) BPA.
[12] Section 284-224.
[13] Paragraph 284-220(1)(e).
[14] *Bosanac v Commissioner of Taxation* [2019] FCAFC 116 at [149].
[15] Section 298-20.

remit in full or in part, based on the merits of the entity's case.

5K. The remission decision should be approached in a fair and reasonable way. Remission, in full or in part, is generally appropriate when:

- an entity has a genuine, yet mistaken, belief that lodgment was not required as opposed to an indifference to, or a rejection of, its obligation
- an entity understood the obligation to lodge but circumstances beyond its control affected its ability to lodge
- the amount of penalty imposed by law causes an unjust result in the circumstances, or
- there were credits (such as PAYGW) available to offset the amount of the tax-related liability payable which have not been taken into account in determining the penalty.

5L. Remission may be appropriate where an entity went beyond what was asked or expected to assist us during an examination.

5M. Generally, entities in the same circumstances should be treated consistently for remission purposes, particularly for entities involved in examinations relating to the same arrangement. However, this principle should be approached with care so that particular factors that make remission appropriate for an entity are not overlooked, and decisions later considered to be incorrect are not replicated in relation to another entity simply because it relates to the same arrangement.

Understanding of obligation to lodge

5N. In cases where an entity had a mistaken belief that lodgment was not required, we may remit some or all of the penalty, taking into account:

- the entity's efforts to understand and comply with the obligation to lodge
- whether there was some complexity surrounding the lodgment obligation, and
- the entity's particular circumstances.

5O. An entity may be considered to have made a genuine effort to understand its obligation to lodge if it:

- did not just assume lodgment was not required, but sought advice[16] or undertook research about meeting its obligation, or
- took reasonable care in its enquiries commensurate with the resources available to it, similar to the level of care that a reasonable person in a similar situation would take to understand their obligations.

5P. We will differentiate between entities with an honest misunderstanding of their lodgment obligation, or where circumstances beyond their control precluded timely lodgment, and entities that ignore, disregard or fail to manage their lodgment obligation.

5Q. Remission will generally not be appropriate in the following circumstances:

- the entity understood, or should have understood, its lodgment obligation, or
- we have explained the entity's lodgment obligation to it, or have requested the entity to lodge the document, and after a reasonable time it has not lodged.

Example 2

Helen is a beneficiary of a discretionary trust. She did not lodge a tax return because her ordinary income was not enough to require lodgment. She was unaware that the trustee of the trust had distributed some trust income to her.

During an examination of Helen's taxation affairs, she explains she does not have any information relating to the trust distribution. She has unsuccessfully attempted to contact the trustee. Helen gives us the details of all her known income but is unwilling to lodge herself, and we therefore determine her taxable income.

Helen is liable to the penalty. However, we remit the penalty because she:

- *had a genuine and reasonable belief that lodgment was not required*
- *attempted to obtain information in order to lodge, and*
- *cooperated fully during the examination.*

Circumstances beyond the entity's control

5R. Remission may be appropriate where the entity is unable to lodge because of circumstances beyond its control. Without limiting the Commissioner's discretion in relation to any particular case, this will include cases where the entity is unable to lodge because of:

- a natural disaster, such as a fire or a flood
- ill health, or the ill health or death of key personnel, or
- impeded access to records.[17]

[16] From the ATO or a tax professional.

[17] Access to records may also include access to technology.

5S. In determining the extent to which the penalty should be remitted in these circumstances, we take into account all relevant circumstances, including:

- what event (or events) occurred and the event's impact on the entity's capacity to prepare and lodge documents
- when the event occurred and how long it lasted
- whether the event has had a prolonged effect on the entity's capacity to lodge
- whether the entity could have obtained assistance to lodge, and
- the entity's efforts to prepare the document or assist us in accurately assessing the liability.

Example 3

Glenn has not lodged tax returns for 3 years. When contacted, Glenn says he suffers from a medical condition and has been unable to attend to his tax affairs due to ill health. We give him a reasonable time to attend to his tax affairs and contact him on a number of occasions. However, he still does not lodge. We raise default assessments based on employer records. These records show Glenn held full-time employment with this employer for the past 3 years with minimal absence from work and had PAYGW amounts withheld from his earnings.

Glenn is liable to the penalty. The penalty is partially remitted to reflect the reduction in tax payable after the PAYGW credits are applied.

Although Glenn's illness may have affected his health, he was able to maintain full-time employment. There is no indication he could not also lodge his tax return. He has not sought assistance with his lodgment obligations, for example, from a registered agent, and he has not contacted the ATO or made an effort to lodge. No further remission is warranted.

Example 4

Mohan has not lodged his tax return from 5 years ago. He worked for a number of companies on short-term contracts in that year and has not received payment summaries from some of them, and he did not want to lodge an incomplete return. He did not respond to our warning letter about his overdue return. When we contacted him as part of an examination, he provided us with the income and employment information he had. We issued a default assessment.

Mohan is liable to the penalty, but it is partly remitted because he did not have access to some records and because he cooperated in the examination. However, the penalty is not fully remitted because he could have contacted the ATO or a tax agent to get assistance with his lodgment rather than waiting for us to commence an examination.

Unjust result

5T. There will be cases where penalties imposed may produce an unjust result for the entity. In such cases, we may remit the penalty in whole or in part. An unjust result may occur where the culpable behaviour of the entity associated with the failure to provide a document to the Commissioner is disproportionately insignificant to the amount of penalty and charges imposed.

5U. The penalty rate of 75% (or 90% where the section 284-220 increase applies) was set by the Commonwealth Parliament and its imposition does not of itself amount to an unjust outcome.

5V. An entity liable to the penalty may also be liable to a penalty under section 286-75 (penalty for failing to lodge documents on time). The remission treatment of the penalties will differ according to the penalties that apply and the actions that lead to each penalty.[18] An unjust result does not arise simply because both penalties apply. The penalties apply for different purposes and may be affected by different circumstances. However, the total amount of penalty and interest charge payable should be fair and reasonable in the circumstances.[19]

Example 5

Jayla has not lodged her tax return from 4 years ago but has lodged her subsequent returns. When contacted, Jayla says her relationship broke down in the missing year and she didn't take her records when she moved out. Her records were since thrown out by her ex-partner, so she doesn't have the information she needs to lodge that return. Jayla has had a failure to lodge on time (FTL) penalty imposed for the missing year.

We issue a default assessment on the basis of information provided by Jayla's employer and bank. After applying her PAYGW credits, her tax payable for the year is less than the FTL penalty already imposed. Jayla is also liable to the default assessment penalty; however, we decide that in the circumstances it is fair and reasonable to remit that penalty in full. To retain the default assessment penalty, in addition to an FTL which exceeded her underpaid tax, would be unjust in the circumstances.

[18] See Law Administration Practice Statement PS LA 2011/19 *Administration of the penalty for failure to lodge on time* for further guidance on remitting failure to lodge penalty.

[19] *The Commissioner of Taxation of the Commonwealth of Australia v Traviati* [2012] FCA 546, per Middleton J at [92–104].

Credits available to offset the amount of the tax-related liability payable

5W. Certain credits for pre-assessment payments of tax relating to an accounting period are not components of the tax-related liability under the assessment.[20] These include credits such as PAYGW, instalment credits, withholding amounts and tax file number withholding amounts.

5X. Where some or all of the default assessment liability has been paid through such credits[21],we will generally remit the penalty to the extent that those credits reduce the payable amount of the tax-related liability assessed. That is, the BPA will be remitted to 75% (or 90% if the uplift applies) of the amount of the tax-related liability that remains payable after those credits are applied. However, we may not remit for tax credits which have not been paid to the Commissioner, such as PAYGW which was not remitted by a related-party employer.

Example 6

Tyres Plus has paid PAYG instalments of $15,000 in the 2017–18 income year. A default assessment is issued, determining its 2017–18 income tax liability as $45,000. Because part of that liability was pre-paid by instalments, the penalty will be remitted to 75% of the balance of tax payable of $30,000, resulting in a penalty of $22,500 prior to any other remission considerations. Tyres Plus has a BAS credit of $30,000 which is offset to pay the balance of the assessment; however, this was not a pre-payment of the 2017–18 income tax debt so it does not justify a remission of the balance of the penalty.

Cooperation during an examination

5Y. We expect that entities and their representatives will cooperate during an examination by providing information and answering questions and doing so will not of itself result in a remission of penalties.

5Z. However, an entity which provides a level of cooperation that exceeds reasonable cooperation during an examination may be given remission. For example, providing information or records that we have not requested, and which saved us significant time or resources in our examination, may result in a remission of up to 20%.

5AA. Providing new information on issues which were outside the scope of the examination that assist in the accurate determination of an increased tax-related liability may be given up to an 80% remission of the related BPA. These remissions are comparable to reductions given for making a voluntary disclosure in shortfall penalty cases.[22]

5AB. Remission for cooperation will generally not be given where the entity knowingly failed to lodge the required documents when able to do so.

5AC. Where requested information was not supplied during an examination, supplying it at objection stage should usually not result in the remission of the penalty unless the entity was unaware of the original examination (such as if the audit was covert). This is because the entity did not take the opportunity to cooperate and provide the required documents before the penalty was imposed.

Example 7

Richard, a sole trader, has lodged activity statements reporting sales for the financial year and has been reporting and paying GST quarterly. Richard did not lodge a tax return for the business by the due date for lodgment. We sent him several reminders to lodge, but he did not comply. We gave Richard notice that we were examining his affairs and intended to raise a default assessment, and we included a position paper outlining our intended assessment.

Richard did not respond to the position paper or lodge the return. We issued a default assessment and imposed the penalty.

We decided that no remission was appropriate as:

- *there were no related credits available*
- *lodgment of the return was not beyond Richard's control*
- *Richard was reminded several times about the obligation to lodge, and*
- *Richard did not cooperate during the tax examination.*

STEP 3 – NOTIFY THE ENTITY OF ITS LIABILITY

6. Notifying the entity

6A. We must make an assessment of the amount of a default assessment penalty and, unless the penalty is remitted in full, we must give the entity:

- a written notice of assessment of the entity's liability to the penalty, and

[20] *The Commissioner of Taxation of the Commonwealth of Australia v Ryan, Gwenda Blanche* [1998] FCA 320, per Merkel J.

[21] This principle does not apply to refunds or credits used to offset other tax-related liabilities as explained in Law Administration Practice Statement PS LA 2011/21 *Offsetting of refunds and credits against taxation and other debts*.

[22] Section 284-225.

- reasons for the decision, explaining why there is a liability to a penalty.

Reasons for decision

6B. Where the entity is liable for a default assessment penalty, we must give the entity a written explanation[23] of:

- the entity's liability to pay the penalty, after any reductions and/or remissions
- why the entity is liable to the penalty, and
- why the penalty has not been remitted in full.

6C. The reasons for decision will explain:

- the penalty decision
- why we have made it
- the law we applied
- our findings on material questions of fact, and
- the evidence or other material we used to make those findings.

We will explain how the law applies in a manner appropriate to the entity's circumstances.

6D. If the penalty has been remitted in full, we are not required by law to give reasons for the decision. However, we will usually give a summary of the reasons for the decision unless there is some operational requirement making it impractical to do so. Where the penalty is remitted in full at assessment stage, we will not post the penalty on our accounts.

6E. Complete reasons for the penalty decisions must be recorded on the appropriate ATO systems regardless of the level of explanation provided to the entity, although this could be done using a copy of the reasons for decision document sent to the entity if it contains the complete details.

6F. The law does not specify when the explanation must be supplied. We will usually ensure the reasons for a liability to a penalty are given prior to, or at the same time as, giving the entity the notice of assessment of the penalty. Where this is not possible, we will provide them as soon as possible after issuing the notice of assessment of the penalty.

Notice of assessment

6G. We must make an assessment of the amount of the administrative penalty and give the entity a notice of that assessment if the penalty is not fully remitted.

7. Right of review

7A. If the entity is dissatisfied with an assessment of penalty, the entity may object to it.[24] The grounds of the objection should include all elements of the penalty assessment the entity is dissatisfied with, including any remission decision.

7B. If a penalty has been remitted in full, there is no right of objection as there is no penalty left to dispute.

7C. If a remission decision is made after an assessment of the penalty, the entity may object to the separate remission decision if the amount remaining after remission is more than 2 penalty units.[25] If less than 2 penalty units remain, the decision can be reviewed by judicial review in the Federal Circuit Court or Federal Court.

7D. If we reduce the entity's assessed tax liability because the entity lodges a document after we made a default assessment, or because of its objection or a review of the default assessment, then the amount of the entity's penalty is proportionately reduced. This is not a remission decision and no separate objection rights attach to the recalculation of the penalty.

8. Prosecution

8A. Where an entity fails to comply with its lodgment obligation, the Commissioner can seek to have the offence prosecuted.

8B. Where prosecution action is instituted, the entity is not liable to pay a civil or administrative penalty for the same offence. This is so, even if the prosecution is later withdrawn.[26]

9. More information

9A. For more information, see:

- MT 2012/3 *Administrative penalties: voluntary disclosures*
- PS LA 2007/24 *Making default assessments: section 167 of the Income Tax Assessment Act 1936*

[23] Sections 298-10 and 298-20.
[24] Part IVC of the TAA contains the provisions on objecting to decisions.
[25] Subsection 298-20(3). The value of a penalty unit is contained in section 4AA of the *Crimes Act 1914* and is indexed regularly. The dollar amount of a penalty unit is available at ato.gov.au/penalty.
[26] Section 8ZE of the TAA.

- PS LA 2011/15 *Lodgment obligations, due dates and deferrals*
- PS LA 2011/19 *Administration of the penalty for failure to lodge on time*
- TD 2011/19 *Tax administration: what is a general administrative practice for the purposes of protection from administrative penalties and interest charges?*
- PS LA 2021/1 *Application of the promoter penalty laws*

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Amendment history

Date of amendment	Part	Comment
2 March 2023	Footnote 25	Updated reference to the source of the penalty unit value.
	Throughout	Update of style and format.
5 January 2023	All	Content updated to new PSLA format and update of style and format.
10 August 2021	All	Content updated to new PSLA format – no policy change but removal of duplication, and update of style and format.

References

Legislative references	TAA 1953 2(1) TAA 1953 2B TAA 1953 8ZE TAA 1953 Pt IVC TAA 1953 Sch 1 255-1 TAA 1953 Sch 1 Div 268 TAA 1953 Sch 1 Subdiv 284B TAA 1953 Sch 1 284-75(1) TAA 1953 Sch 1 284-75(3) TAA 1953 Sch 1 284-75(3)(a) TAA 1953 Sch 1 284-90 TAA 1953 Sch 1 284-90(1) TAA 1953 Sch 1 284-220 TAA 1953 Sch 1 284-220(1)(e) TAA 1953 Sch 1 284-224 TAA 1953 Sch 1 284-225 TAA 1953 Sch 1 286-75 TAA 1953 Sch 1 298-10 TAA 1953 Sch 1 298-20 TAA 1953 Sch 1 298-20(3) ITAA 1997 960-100 ITAA 1997 995-1(1) Crimes Act 1914 4AA
Case references	Bosanac v Commissioner of Taxation [2019] FCAFC 116; 267 FCR 169 The Commissioner of Taxation of the Commonwealth of Australia v Traviati [2012] FCA 546; 205 FCR 136; 2012 ATC 20-321; (2012) 88 ATR 540 The Commissioner of Taxation of the Commonwealth of Australia v Ryan, Gwenda Blanche [1998] FCA 320; 38 ATR 464; 82 FCR 345; 98 ATC 4323
Other references	Revised Explanatory Memorandum to the A New Tax System (Tax Administration) Bill (No. 2) 2000.
Related public rulings	MT 2012/3 TD 2011/19
Related practice statements	PS LA 2007/24 PS LA 2011/15 PS LA 2011/19 PS LA 2011/21 PS LA 2021/1

ATO references

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