

20 May 2022

Inspector-General of Taxation and Taxation Ombudsman  
GPO Box 551  
Sydney NSW 2001

By email: [objections@igt.gov.au](mailto:objections@igt.gov.au)

Dear Inspector-General of Taxation and Taxation Ombudsman

### **Australian Taxation Office's Administration and Management of Objections**

The Tax Institute welcomes the opportunity to contribute to the Inspector-General of Taxation and Taxation Ombudsman's (**IGTO**) investigation into *The Australian Taxation Office's Administration and Management of Objections* and related terms of reference (**Investigation**).

In the development of this submission, we have consulted with our national technical committees and received detailed feedback from our National Dispute Resolution Technical Committee, National Taxation of Individuals Technical Committee, National Large Business and International Technical Committee, and our broader membership, to prepare a considered response.

Objections are an important feature of Australia's tax dispute resolution landscape. The right to object allows taxpayers the opportunity to have decisions regarding their tax affairs independently and impartially reviewed. The Tax Institute is of the view that this is beneficial to the overall administration of Australia's taxation and superannuation systems. The objections process provides an opportunity to resolve taxpayer disputes at an earlier stage. Where it is administered effectively, it can assist to reduce the burden on the tribunals and courts and avoid costs incurred by taxpayers and the Australian Taxation Office (**ATO**) in escalating disputes through those channels.

It is therefore crucial to ensure that the objections process is administered by the ATO in a transparent and effective manner. Our submission focuses on areas where the ATO may be able to improve the existing settings to better ensure that the objections process can be used by taxpayers as an effective and fair means for resolving disputes.

The issues highlighted in our submission are based on feedback received from some of our members. In this respect, we recommend that the IGTO investigates the examples provided to determine whether they are indicative of patterns or trends in the system that may demonstrate broader, systemic issues.

In particular, some members raised concerns that certain steps or practices adopted during the objections process may leave taxpayers and their representatives with the impression that their view on the application of the relevant provisions may not have been thoroughly considered during the objections process. This could be in part due to the currently limited visibility taxpayers have over evidence that is considered or sought by the objections officer. If these members' experiences demonstrate a systemic issue, it may reduce broader taxpayer confidence in the objections process. We consider that a review of existing ATO practices to ensure that decisions are made pursuant to a consistent process is crucial to ensure the system facilitates effective dispute resolution.

Additionally, several concerns have been raised that may be perceived as impediments to a taxpayer's ability to easily engage with the objections process. This includes the inability to use modern technology to lodge objections, and the need for greater clarity regarding the role of alternative dispute resolution (**ADR**). Addressing these issues will help to increase public confidence in the ATO's management of objections, and ensure taxpayers engage in a more informed and efficient manner.

Our detailed response is set out in **Appendix A**.

We would be pleased to continue to work with the IGTO on this Investigation, and the associated interim report, to identify further opportunities for the IGTO to identify relevant issues and make recommendations to address concerns regarding the objections process, allowing taxpayer disputes to be resolved in a more efficient and equitable manner.

The Tax Institute is the leading forum for the tax community in Australia. We are committed to shaping the future of the tax profession and the continuous improvement of the tax system for the benefit of all. In this regard, The Tax Institute seeks to influence tax and revenue policy at the highest level with a view to achieving a better Australian tax system for all. Please refer to **Appendix B** for more about The Tax Institute.

If you would like to discuss any of the above, please contact Tax Counsel, Julie Abdalla, on 02 8223 0058.

Yours faithfully,



**Jerome Tse**

President

## APPENDIX A

We have set out below detailed comments and observations for your consideration. Our comments broadly follow the order of the terms of reference for the Investigation. Throughout our submission, we have referred to the experiences of some of our members who provided feedback in relation to the Investigation. As noted above, we recommend that the IGTO investigate the extent to which the member experiences outlined in our submission are indicative of broader or systemic issues in the ATO's administration and management of the objections process. We would be pleased to work with you to provide further context as appropriate, should this be of assistance to the Investigation.

### Systems and processes for submitting, allocating, considering, and finalising objections

#### Submitting objections

Feedback from our members on the process of submitting objections varied in nature. We understand that many taxpayers and tax practitioners will not lodge an objection, or only lodge a few objections, throughout the course of their dealings with the ATO. This could be for a number of reasons, ranging from the taxpayer being unwilling to pursue the matter due to the associated costs or perceived costs, to a lack of familiarity with the objections process. We consider that the IGTO should investigate whether this view is anecdotal or a true reflection of how frequently the objections process is utilised. Doing so will provide greater insight as to how the process could be improved to better cater for these taxpayers and tax practitioners.

Some members noted that the process of lodging an objection was generally well understood and easily followed. However, we received feedback outlining concerns regarding the lodgment process for legal advisers and other tax professionals who do not have access to the tax agent's portal. It is not uncommon for taxpayers to be represented by lawyers when a dispute is at the objections stage, with taxpayers likely to seek legal advice on their position. Currently, legal advisers are required to lodge the objection and initial evidence through a facsimile (**fax**) system or postal service. We understand that this formality may be bypassed if they have an existing ATO contact they may reach out to directly to lodge their objection. We note that sending information over a fax may not be secure, especially as there is often no way to verify that the fax was delivered to the correct recipient, or recall the information if sent to the wrong person. If a fax is to be used, there should be a verification receipt issued by the ATO or allocated case officer. However, fax machines are outdated technology and many lawyers do not use them and may not have ready access to them.

The Tax Institute considers that the requirement to lodge via fax or a letter, as indicated by the objections form, could deter some taxpayers who are represented by lawyers or who otherwise do not have a tax agent who can lodge an objection on their behalf via the tax agent's portal. We understand that this is more likely to affect taxpayers in the individual and small business markets who do not necessarily have existing relationships or contacts within the ATO or objections team in particular.

We consider that a secure online portal should be created that allows all taxpayers and tax professionals (including lawyers) to electronically lodge and monitor the status of their objections. An objections portal would ideally ensure that sensitive information is appropriately secured or encrypted, allow taxpayers and tax professionals alike to confirm that the objection has been received by the ATO, and provide visibility regarding the ongoing status of the objection. Further, a secure portal of this kind could also be used for other processes such as the provision of taxpayer information pursuant to information requests, private rulings applications and voluntary disclosures. We note that similar portals are currently used by the Foreign Investment Review Board for applications for foreign investment into Australia, and the courts and the Administrative Appeals Tribunal for lodging applications, evidence and procedural forms.

An alternative to a portal would be to allow taxpayers and tax agents to lodge objections via email to a central mailbox. Although this would ensure objections are able to be lodged through more modern and commercially accepted means, we consider this to be a less preferable alternative to a secure portal because emails are a less secure method of communication and will not provide taxpayers with the ability to monitor the status of their objections.

### **Delays in allocating, considering and finalising objections**

Feedback from our members indicates that there are significant concerns regarding the delays associated with the allocation, consideration, and finalisation of objections. A concern expressed by some members is that after an objection is lodged, they do not receive acknowledgement of receipt or any updates or other communications from the ATO until the allocated objections officer makes contact regarding the objection. Some members have observed that contacting the ATO call centre for updates is unlikely to assist in this regard. In some members' experiences, contact with the call centre may take significant time due to the inconsistent application of procedural steps, such as the proof of identity requirements. Delays in the initial allocation of objections seem to exacerbate these concerns.

This feedback was more prevalent with respect to individual taxpayers and private groups. For example, one member reported that during the COVID-19 outbreak an objection was lodged in January 2020, but no response was received until October 2020. Another member reported their client lodging an objection in October 2021; and then lodged an amended objection via a legal representative in November 2021, and had received no response or update as to status of either the original or amended objection as at 25 March 2022.

We also received feedback indicating that the ATO has periodically undertaken certain mitigation strategies to address delays, such as prioritising simpler objections. We would suggest that if time frames are extended for certain types of objections, this should be transparent and should be the subject of ATO website guidance.

The Tax Institute supports greater resourcing for the ATO to consider and finalise objections. This may assist in ensuring delays do not unduly impact taxpayers.

We also consider that where the ATO implements internal procedures to reduce the objection backlog, these procedures should be clearly communicated to taxpayers and their representatives. Greater transparency will ensure that taxpayers and tax professionals better understand the objections process and are better prepared to manage the consequences of any delays. We would also support broad communication by the ATO (for example, via its website) when it is experiencing delays in the objections area.

## Policies and processes for managing objections to ensure an independent and impartial review

Some members have provided feedback regarding procedures and practices that may impact taxpayer and tax practitioner perceptions regarding the independence of ATO officers handling objections. Member feedback suggests that the risk of this perception arising varied based on the taxpayer's market and whether there had been prior audit engagements by the ATO. For example, feedback we received from some members highlighted issues with respect to the following markets or business lines in the ATO:

- large and international businesses;
- niche or specialised areas including transfer pricing and other matters where specialist areas within the ATO such as the economist practice are involved both during an audit and after an objection has been lodged; and
- taxpayers who have previously been investigated for structures or arrangements deemed 'high-risk' by the ATO.

With regard to the first two dot point categories above, it was observed that members of the audit team, or other key decision makers from the earlier engagement, were often present during discussions regarding the objection. Some members expressed concerns that in some cases, the earlier decision makers may, in practice, influence or taint the decision-making process during the objection stage. We also note that, depending on the extent of the earlier decision maker's involvement during the objections process, this may be viewed by some taxpayers as a breach of the ATO's communication protocol regarding objections.<sup>1</sup>

Some members also provided feedback that ATO officers have used information gathering powers at the objections stage which they perceive is for the primary intention of strengthening the ATO's case. These members are of the view that it is inappropriate for the ATO to wait until the objection stage to use their information gathering processes or powers to gather evidence rather than properly seek information and evidence at the audit or earlier decision-making stage.

Our members have also provided feedback regarding the perceived difference in treatment during the objections stage for taxpayers who had previously been reviewed for issues that may be considered as 'high-risk' by the ATO. Some members perceived that these taxpayers were effectively deemed to be in a 'high-risk' category and received less favourable treatment. For example, some members reported perceptions that these taxpayers were afforded less flexibility (such as with regard to due dates for information requests) and were, generally, subject to greater scrutiny.

We recommend that the IGTO should further examine any patterns that may indicate that this is a broader issue and consider factors that could contribute to perceptions of differential treatment or a lack of independence. This will help to ensure that all taxpayers have confidence that they will be treated fairly and pursuant to their rights under the Taxpayers' Charter.

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<sup>1</sup> Refer to 'How we deal with your objection', available at <https://www.ato.gov.au/General/dispute-or-object-to-an-ato-decision/object-to-an-ato-decision/how-we-deal-with-your-objection/>.

Below, we have outlined concerns received from our members regarding procedural or practical approaches by ATO officers which may leave taxpayers with the impression that there may be hindrances to independent decision-making during the objections process.

- It is understood that, after reading the lodged objection, objections officers often begin their investigation by referring to the reasons for the decision for the preceding interaction (for example, an audit) which is the subject of the objection. This is not necessarily problematic of itself, and may be necessary to ensure that the objections officer understands the context of the dispute. However, concerns have been raised that referring to the audit file as a preliminary step may present an unbalanced view to the objections officer. Some members have raised concerns that the positions taken (and justification thereof) are sometimes taken to be the 'correct' or default position, with the objection being decided for practically identical reasons, even when new information is provided.

We acknowledge that not all new information, or reconsideration of existing information, will result in a change in the ATO's view. However, using the existing file as a starting point without seeking the taxpayer's view may cause taxpayers to question whether the objections officer has undertaken a complete and impartial review, and independently applied the law to the taxpayer's circumstances. There is a risk that this approach may be viewed as a means to 'reverse engineer' a finding to be consistent with an earlier decision. This risk is exacerbated where adequate reasoning for the objection decision is not provided.

- In the context of an audit, there are occasions on which the Tax Counsel Network (TCN) area of the ATO may be engaged to provide a view to the audit team (for example, in the context of drafting a position paper or statement of audit position). In doing so, TCN will often provide 'the ATO view' of a particular issue. The objection officer may then feel obliged to follow 'the ATO view' provided to the audit officer without seeking advice from an independent member of TCN, potentially resulting in a perception of reduced independence of the objection function.
- Decisions on complex issues, specialised topics, high value assessments or those of precedential importance are often escalated to a senior officer within the ATO for a view or for sign-off. This is particularly the case for highly specialised or complex areas like transfer pricing, fringe benefits tax, the taxation of financial arrangements or the general anti-avoidance provisions. In such contexts, we understand that there are a limited number of people within the ATO with the relevant subject matter expertise, and such officers are usually involved during the audit stage. In these circumstances, the objection decision maker may be more likely to adopt the views of the comparatively senior decision maker as binding on them, and not necessarily approach the objection with an independent review in mind. This is of particular concern in instances where the senior decision maker's view is not formally documented beyond a note on the ATO's case management system. Some members also raised concerns that taxpayers were not notified of the objection officer's perceived or potential reliance on the views of the earlier and senior decision maker.

These examples go to a need to address cultural factors within the objections area in effort to support objections officers to act with independence and not be "bound" to an outcome arrived at by other parts of the ATO.

We recommend that the IGTO review the processes implemented by the ATO to ensure that objections are not only independently and impartially decided but seen to be so. It may help for taxpayers to be given greater transparency over the objections process and the interaction between the audit team and the objections team. This may help to assure them that the reconsideration of an original decision is undertaken by the objections officer on the merits of the facts before them. We consider that the suggestions below may assist.

- **Greater use of independent, external experts during objections that will allow for the exchange of ideas and knowledge that challenge preconceived notions.** The use of external stakeholders would likely have a greater beneficial impact in niche areas or specialised tax issues. The relevant external experts to be engaged would depend on the particular matter and may be part of a broader objections panel that reviews certain categories of cases. For example, a transfer pricing matter involving related party debt may benefit from the input of independent credit experts, a market value matter may benefit from engagement with independent valuers, and an uncertain interpretative issue, including in relation to the transfer pricing rules, may benefit from the expertise of independent legal counsel.
- **Ensuring decision makers are empowered to form an independent view, with access to appropriate advice and an escalation process to an independent senior decision maker if the view contradicts an existing view from a senior ATO audit officer.** For example, requiring an objection decision to be made by an officer at a seniority level equivalent to the audit officer who made the earlier (disputed) decision could alleviate perceptions of more junior decision makers being practically or procedurally limited from making an independent determination.
- **Allowing taxpayers the option to bypass the objections stage for cases of high precedent value, or in instances where the decision maker has indicated that the outcome of the objection is unlikely to change given the ATO view.** This is most relevant to contentious issues where existing guidance may be limited. At present a taxpayer can disengage from the objection process only by either:
  - informing the ATO that no further correspondence will be entered into, and an objection decision should be issued as soon as possible; or
  - by issuing a notice pursuant to s 14ZYA of the *Taxation Administration Act 1953*.

Each of these options carries with it complications and potential prejudicial outcomes. Such outcomes might be avoided if there were a framework whereby, in appropriate cases, a taxpayer and the ATO could agree to the grounds of the objection, enabling a 'summary' or 'short form' objection decision to be made quickly. The taxpayer then could exercise their Part IVC rights as soon as possible.

Alternatively, the IGTO should consider the merits of legislative change that would provide taxpayers with the right to elect a court or tribunal appeal prior to the current objections process. This would allow taxpayers to efficiently have their matters heard at a lower cost as the additional costs associated with the objections stage. We note that such a process would need to be carefully considered and designed to ensure all endeavours are made to ensure the most suitable disputes making their way to court or the tribunal.

- **Requiring objections officers to be more transparent with the taxpayer regarding the consideration of information and ex-parte communications that take place with the audit team.** Greater transparency for taxpayers regarding information and ex-parte communications with the audit team may provide greater comfort to the taxpayer that the original decision maker has not inappropriately influenced the management of the objection. It may also assist taxpayers to better understand the objection officer's decision-making process. Greater transparency may be achieved by requiring that the objections officer share the information that is being relied upon during the decision-making process, ensuring that taxpayers are able to provide comment/input on that evidence, or including taxpayers in discussions with the audit team.

## Sufficient engagement, interaction, and exchange with taxpayers to allow for understanding of issues

Broadly, feedback from our members indicates that ATO officers generally adopt an open approach to information during an objection, allowing taxpayers sufficient opportunity to identify and present information to better support their case.

While this can be a positive approach, in some instances, members have reported that this level of examination could result in taxpayers undergoing what they consider is equivalent to a second audit. In light of feedback from these members, we suggest that the objections process should be reviewed and consideration be given to the extent to which modifications may be required to reduce the duplication of efforts. This may assist to direct taxpayers' attention to the underlying reasons for the difference in view between them and the ATO. For example, it may be beneficial for taxpayers to have the option to refer back to the information provided during audit to reduce the costs of providing the same information twice. This would also allow taxpayers to convey how, in their view, the information should be considered, and ensure that all the relevant information is available to the objections officer.

We recognise that it is difficult to achieve a balance between reducing taxpayer perceptions of the objection being a 'second audit' and not influencing the objections officer's decision by requiring them to request background information from the original decision maker. In practice, it is likely that taxpayers and tax practitioners will have differing views on this balance based on their personal experience and familiarity with the objections process. To introduce some flexibility to accommodate these competing priorities, we consider that the objections officer should provide the taxpayer confirmation as to whether existing information on the ATO case management system has been accessed. The objections officer should also seek taxpayer consent when seeking additional context from the previous decision maker, and be transparent to the extent permitted by privacy laws regarding the information received. This could also involve a positive communication by the objections officer indicating that no discussions with the earlier decision maker have occurred if that is the case. These actions would be consistent with the ATO's communication protocol regarding taxpayer transparency during the objections process.<sup>2</sup>

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<sup>2</sup> Refer to 'How we deal with your objection', available at <https://www.ato.gov.au/General/dispute-or-object-to-an-ato-decision/object-to-an-ato-decision/how-we-deal-with-your-objection/>.

As noted above, transparency over the communications between the objections officer and previous decision makers, and a collaborative approach which involves the taxpayer, will, in our view, assist to instil taxpayer confidence in the objections process.

Member feedback has also indicated two instances during the objections process where the provision of evidence generally has raised some concerns.

- In some instances, taxpayer evidence is not accepted as evidence in its own right. We understand there to be instances in which ATO officers have required taxpayers and their representatives to corroborate statements and evidence that they are responsible for creating (for example, contemporaneous minutes of meetings) with other third-party evidence. Representations or confirmation by the taxpayer's representative are usually not accepted in these instances. These instances raise concerns of the ATO potentially adopting evidence standards higher than those of the courts. The types of evidence referred to above should be accepted by the ATO unless there is evidence to the contrary. Further, we suspect that greater training may be required about evidentiary standards.
- Objections officers may not always accept or consider the impact of non-tax obligations on taxpayers, such as the presumptions in the *Corporations Act 2001* regarding reporting or operating obligations or trustee obligations. Some of our members have reported that they have experienced instances where objections officers required taxpayers to produce further evidence to demonstrate that an action was taken to fulfill a non-tax obligation. In those cases, the taxpayer's obligations were not accepted as evidence of the reasons for an action.

We note that the acceptability of certain evidence can also vary depending on the responsible objections officer. We consider that the ATO process for objections should ensure consistency around the types of evidence that will be accepted.

## Effectiveness in minimising and resolving further disputes

We consider that greater education is required around the availability of ADR. Feedback from our members has generally indicated that the process for engaging in ADR is generally not well understood by taxpayers or tax professionals. Further, ADR is not offered on a consistent basis across objections, and it is not always clear that ADR is an option that the taxpayer or their representatives may raise.

Feedback from our members also indicates that the primary method of ADR undertaken by the ATO is settlement, with mediation and adjudication not being utilised often or effectively. Concerns have been raised that the ATO does not always explain the details of the ADR process available, or the reasons where an ADR process is used but is unsuccessful in resolving the objection. For example, one member reported an instance where a settlement proposal was put forward at the request of the objections officer, and was then rejected by the ATO. The ATO did not make a counter-offer or provide reasons why the offer was not suitable. In this instance, greater advice on why the settlement offer was refused would have better assisted the taxpayer in determining their next steps. Consideration should also be given to whether the ATO should be obliged to provide a counter-offer when it is suitable to do so in a particular matter, or to provide reasons why it would not be appropriate, to better facilitate the potential resolution through the ADR process.

We consider that there should be further education and training by the ATO, for both the public and objections officers, regarding all of the ADR processes available for taxpayers during the objection process. This should include:

- greater access to information detailing an overview of the different types of ADR offered and the objectives of these ADR processes;
- a process map outlining when ADR is generally offered, and what is required by the taxpayer and ATO to initiate an ADR process;
- providing the taxpayer with a detailed guide outlining next steps if resolution is not achieved through ADR (that is, information on the objection appeal process); and
- non-exhaustive circumstances when the ATO will consider ADR unavailable or not appropriate.

The Tax Institute considers that this information should be readily available and provided to objections officers as well as the public. It is important to ensure that objections officers make taxpayers aware of their ADR rights during the objections process. This will instil confidence in the objections process and provide assurance that the ATO seeks to work with taxpayers to resolve tax disputes.

## Other considerations

### Consideration of penalties and interest

Feedback from our members indicates that it is frustrating that the consideration of the remission of penalties is not included for consideration at the end of the objection decision for the primary tax dispute. If a taxpayer or tax practitioner does not specifically select on the objections form that they want the remission of the penalties and interest considered (especially if they believe that no primary tax is payable), then they are required to separately lodge another objection limited in scope to the penalties and interest. The separate objection results in additional costs for taxpayers. It also requires a potentially new objections officer to be brought up to speed to understand the context and relevant details as the facts relevant to remission are also often relevant to either the primary tax or the imposition of penalties. We note that the current legislative framework may require amendment to allow taxpayers to have objections to penalties considered as part of the primary tax dispute. The legislation currently requires the taxpayer to provide a submission regarding why they consider there should be a remission of the penalties.<sup>3</sup> Procedurally, it may not be currently possible for taxpayers to provide this at the same time as an objection for the primary tax in dispute.

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<sup>3</sup> Section 298-20 of Schedule 1 of the *Taxation Administration Act 1953*

We refer to the Inspector-General of Taxation's previous review regarding the ATO's administration of penalties,<sup>4</sup> in which it was recommended that taxpayers should not be required to pay penalty amounts until the dispute of the primary tax is resolved.<sup>5</sup> The Tax Institute is of the view that the consideration of penalties should not take place until after the objections officer reaches a decision, or by the original decision maker after the initial period for the taxpayer to object has lapsed. We note that the ATO agreed to the previous recommendation,<sup>6</sup> but we are not aware if practical changes to give effect to this recommendation have been implemented.

We also consider that the objections process should require objections officers to notify taxpayers of the implications of the outcome on any penalties. For example, when an objection is lodged the ATO should:

- inform the taxpayer that it can also request a remission of penalties and then object to any decision not to remit; and
- inform the taxpayer that it will stay determination of the objection as to the primary tax and penalties until the remission objection is lodged.

In this process, it is important that taxpayers actually understand the implications of their choice, and what evidence is required to demonstrate their position.

Similar frustrations have been expressed with respect to the consideration of the remission of the shortfall interest charge (**SIC**). A similar notification to that described immediately above could be adopted by the ATO to address this.

We also note that although taxpayers have a right at law to seek remission of the SIC,<sup>7</sup> a taxpayer does not have the right to seek remission of the general interest charge (**GIC**). The Tax Institute is of the view that there is no practical reason for this distinction, and taxpayers should have the right to seek remission of both the SIC and GIC. We recognise that legislative change may be required to resolve this discrepancy.

### Transparency of ATO data

We note that historically, the ATO has published detailed statistics and data regarding the timeliness of the resolution of objections in the [ATO's annual reports](#), or otherwise shared in consultative forums such as the National Tax Liaison Group (**NTLG**), although the historic minutes of the NTLG reflecting these details are no longer publicly available. These statistics have not been made publicly available in recent times to the same level of detail, although the ATO continues to have access to the data.

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<sup>4</sup> Refer to Inspector-General of Taxation, [Review into the Australian Taxation Office's administration of penalties](#), February 2014.

<sup>5</sup> Ibid, recommendation 2.2(a), page 49.

<sup>6</sup> Ibid.

<sup>7</sup> Section 280-170 of Schedule 1 of the *Taxation Administration Act 1953*.

We consider that data relating to the ATO's handling of objections should be published to provide greater transparency over taxpayer experiences. Greater transparency is essential for accountability and will ensure greater public confidence that the ATO is using its resources appropriately when resolving taxpayer disputes in a timely and equitable manner. Transparency over this data will also allow the public to some degree to identify and test for the existence of any biases, trends or blockers. For example, it is often anecdotally assumed that most objections (except for simple objections addressing minor mistakes) are decided unfavourably for taxpayers. If true, this could be a point for further consideration and discussion.

We consider that the following information should be published on a market-by-market basis:

- number of objections allowed in full, and overview of time taken to finalise from date of lodgment;
- number of objections allowed in part, and overview of time taken to finalise from date of lodgment
- number of objections disallowed, and overview of time taken to finalise from date of lodgment;
- average time objection is held until completion; and
- a breakdown of objections data by complexity and taxes or issues involved.

## APPENDIX B

### About The Tax Institute

The Tax Institute is the leading forum for the tax community in Australia. We are committed to representing our members, shaping the future of the tax profession and continuous improvement of the tax system for the benefit of all, through the advancement of knowledge, member support and advocacy.

Our membership of more than 11,000 includes tax professionals from commerce and industry, academia, government and public practice throughout Australia. Our tax community reach extends to over 40,000 Australian business leaders, tax professionals, government employees and students through the provision of specialist, practical and accurate knowledge and learning.

We are committed to propelling members onto the global stage, with over 7,000 of our members holding the Chartered Tax Adviser designation which represents the internationally recognised mark of expertise.

The Tax Institute was established in 1943 with the aim of improving the position of tax agents, tax law and administration. More than seven decades later, our values, friendships and members' unselfish desire to learn from each other are central to our success.

Australia's tax system has evolved, and The Tax Institute has become increasingly respected, dynamic and responsive, having contributed to shaping the changes that benefit our members and taxpayers today. We are known for our committed volunteers and the altruistic sharing of knowledge. Members are actively involved, ensuring that the technical products and services on offer meet the varied needs of Australia's tax professionals.