



Object to an ATO decision

Outlines how to object to most decisions we make about your tax and super obligations and entitlements.

Considering objecting to an ATO decision



Briefly outlines when to consider objecting to a decision we have made about your tax or superannuation affairs.

Decisions you can object to and time limits



You can object to tax assessments and most other decisions we make, but there are time limits for submitting objections.

Decisions you can't dispute via an objection



There are decisions the law does not allow you to object to, however there are other ways to dispute these decisions.

How to object to a decision



An objection must be lodged in writing (on our form or in a letter) within the time limit. There is no fee.

How we deal with your objection



When we receive an objection, we review the facts and evidence you give and come to a decision.

33827

Considering objecting to an ATO decision

Briefly outlines when to consider objecting to a decision we have made about your tax or superannuation affairs.

4 May 2023

You should consider lodging an objection to a decision we've made about your tax affairs if:

- you disagree with the way we've interpreted the law; for example, you disagree with an amended assessment we have given you
- you're uncertain about your interpretation of the law (for example, you're not sure whether you should have included some income on your tax return or claimed some expenses)
- you want the option of seeking an external review if we don't agree with you
- we have made a decision to retain a refund.

As a general principle we expect you to pay all tax debts on time even if you are disputing the debt. If you don't pay the tax debt by the due date it will attract a general interest charge (GIC) for late payment (except excise debts, which are not subject to interest charges).

Find out about

- Decisions you can object to and time limits
- Decisions you can't dispute via an objection
- How to object to a decision
- How we deal with your objection

Decisions you can object to and time limits

You can object to tax assessments and most other decisions we make, but there are time limits for submitting objections.

24 July 2023

Decisions you can object to

You can object to most decisions about:

- [Australian business numbers \(ABNs\)](#)
- [Cash flow boost](#)
- [Excise](#)
- [Fringe benefits tax \(FBT\)](#)
- [Fuel schemes](#)
- [Fuel tax credits](#)
- [Goods and services tax \(GST\)](#)
- [Income tax](#)
- [JobKeeper Payment](#)
- [Luxury car tax \(LCT\)](#)
- [Offshore Petroleum Levy](#)
- [Penalties and interest](#)
- [Resource rent taxes \(petroleum and minerals\)](#)
- [Single Touch Payroll \(STP\)](#)
- [Superannuation](#)
- [Superannuation – reviewable decisions](#)

- [Wine equalisation tax \(WET\)](#)

Time limits

Time limits for lodging objections vary from 60 days to 4 years.

The time starts from the date the assessment or notice of decision was given to you. This is generally taken to be the date our assessment, notice, ruling, demand, decision or other correspondence was delivered to you or your representative in the usual course of the post.

If the final lodgment day falls on a non-business day, your objection can be lodged on the next business day.

Extension of time to object

If you're outside the time limit, you can ask for an extension of time by including a written request with your objection.

We will process a request for an extension of time, and we will notify you in writing of the outcome.

If we accept your request, we will consider your objection.

If we refuse, we will explain your right to review our decision.

How we treat late objections is outlined in *PS LA 2003/7 How to treat a request to lodge a late objection*.

Types of decisions and time limits

Australian business numbers (ABNs)

You can object to	How long you have
Reviewable ABN decisions	60 days from the date the decision was given to you.

Cash flow boost

You can object to	How long you have
-------------------	-------------------

Decisions that you are not entitled to the cash flow boost	60 days from the date the decision was made.
Decisions about the amount of cash flow boost you are entitled to for a period	60 days from the date the decision was made.

Excise

You can object to	How long you have
<p>Licence refusals, suspensions and cancellations</p> <p>Refusals to allow claims for remission, rebate, refund or drawback of excise duties</p>	60 days from the date the decision was given to you.
Disputed liabilities (amount of duty, rate of duty or liability of goods to duty)	Six months from the date you deposited the duty.
Demands for payment of duty equivalent	60 days from the date the demand was given to you.
Private rulings	<p>60 days from the date the ruling was given to you.</p> <p>You can't object to a private ruling if you also have a reviewable decision about the excise duty for the same goods – object to the reviewable decision instead.</p>

Fringe benefits tax (FBT)

You can object to	How long you have
Assessments	Four years from the date the assessment was given to you.

Amended assessments	<p>Until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from the date the original assessment was given to you.
Private rulings	<p>Until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the ruling was given to you • 4 years from the last day for lodging the relevant return. <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>

Fuel schemes – benefits under the Product stewardship for oil program and the Energy grants (cleaner fuels) scheme

You can object to	How long you have
Assessments and other reviewable grant or benefit decisions	60 days from the date the decision was given to you.
Private rulings	<p>60 days from the date the ruling was given to you.</p> <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>

Fuel tax credits

You can object to	How long you have
Assessments	For assessments relating to tax periods that started on or after 1 July 2012, you

	<p>have 4 years and one day from the date the assessment was given to you.</p> <p>For assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Amended assessments	<p>For amended assessments relating to tax periods that started on or after 1 July 2012, you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from the date the original assessment was given to you. <p>For amended assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Private rulings	<p>60 days from the date the ruling was given to you.</p> <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>
Reviewable fuel	<p>60 days from the date the decision was given to you.</p>

tax decisions	
Failures to make an assessment	60 days – starting 30 days after the date you gave notice requesting an assessment.
Decisions to retain refunds	<p>Your objection period starts 75 days after you lodge your activity statement. Any time you take to provide additional information we ask for will extend the objection period.</p> <p>It ends when you receive an amended assessment (or equivalent for refunds relating to tax periods that started before 1 July 2012).</p>

Goods and services tax (GST)

You can object to	How long you have
Assessments	<p>For assessments relating to tax periods that started on or after 1 July 2012, you have 4 years and one day from the date the assessment was given to you.</p> <p>For assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Amended assessments	<p>For amended assessments relating to tax periods that started on or after 1 July 2012, you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years after the original assessment was given to you.

	<p>For amended assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Private rulings	<p>For private rulings relating to tax periods that started on or after 1 July 2012 you have until the time you lodge a business activity statement that takes into account the matter to which the ruling relates.</p> <p>For private rulings relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the ruling was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods). <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>
Reviewable GST decisions	60 days from the date the decision was given to you.
Failures to make an assessment	60 days – starting 30 days after the date you gave notice requesting an assessment.
Decisions to retain refunds	Your objection period starts 75 days after you lodge your activity statement. Any time you take to provide additional information we ask for will extend the objection period.

It ends when you receive an amended assessment (or equivalent for refunds relating to tax periods that started before 1 July 2012).

Income tax

You can object to	How long you have
Assessments (see note 1)	<p>Two or 4 years from the date the assessment was given to you:</p> <ul style="list-style-type: none">• 2 years for most individuals and small businesses• 2 years for most medium businesses (see note 2)• 4 years for all other taxpayers (see note 3).
Amended assessments	<p>Until the later of:</p> <ul style="list-style-type: none">• 60 days from the date the amended assessment, was given to you• 2 or 4 years from the date the assessment that has been amended was given to you<ul style="list-style-type: none">– 2 years for most individuals and small businesses– 2 years for most medium businesses (see note 2)– 4 years for all other taxpayers (see note 3).
Private rulings	<p>Until the later of:</p> <ul style="list-style-type: none">• 60 days from the date the private ruling was given to you• 2 or 4 years from the last day for lodging the relevant return

	<ul style="list-style-type: none"> – 2 years for most individuals and small businesses – 2 years for most medium businesses (see note 2) – 4 years for all other taxpayers (see note 3). <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>
Decisions to retain refunds	Your objection period starts 90 days after you lodge your activity statement. Any time you take to provide additional information we ask for will extend the objection period. It ends when you receive an amended assessment.

Note 1: Income tax assessments include **tax offsets and rebates**.

Note 2: Medium businesses are businesses that would be small business except their aggregated turnover is at least \$10 million but less than \$50 million. The 2-year time limit applies to assessments and amended assessments for income years starting on or after 1 July 2021.

Note 3: All other taxpayers refers to companies, super funds and individuals that are not eligible for the 2-year period.

JobKeeper Payment

You can object to	How long you have
Decisions that you are not entitled to a JobKeeper payment for a period. See note below.	60 days from the date the decision was made.
Decisions about the particular amount of a JobKeeper payment for a period	60 days from the date the decision was made.
Decisions that you are not given relief from repaying an overpaid amount	60 days from the date the decision

	was made.
Decisions on whether you are exempt from record-keeping requirements	60 days from the date the decision was made.
Decisions that you are jointly and severally liable to repay an overpaid amount	60 days from the date the decision was made.

Monthly business declarations for JobKeeper fortnights in March need to be completed by 14 April 2021 to receive final JobKeeper payments. The JobKeeper Payment scheme finished on 28 March 2021

A decision not to grant lodgment deferral of a JobKeeper enrolment form (to allow a late enrolment for JobKeeper) is not a decision about an entitlement to a JobKeeper payment for a period. If you don't agree with the lodgment deferral decision, you can request a review through the Federal Court within 28 days of the deferral decision.

Luxury car tax (LCT)

You can object to	How long you have
Assessments	<p>For assessments relating to tax periods that started on or after 1 July 2012, you have 4 years and one day from the date the assessment was given to you.</p> <p>For assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Amended assessments	For amended assessments relating to tax periods that started on or after 1 July 2012, you have until the later of:

	<ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from the date the original assessment was given to you. <p>For amended assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Private rulings	<p>For private rulings relating to tax periods that started on or after 1 July 2012, you have until the time you lodge a BAS that takes into account the matter to which the ruling relates.</p> <p>For private rulings relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the ruling was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods). <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>
Failures to make an assessment	60 days – starting 30 days after the date you gave notice requesting an assessment.
Decisions to retain refunds	Your objection period starts 75 days after you lodge your activity statement. Any time you take to provide additional

	information we ask for will extend the objection period. It ends when you receive an amended assessment (or equivalent for refunds relating to tax periods that started before 1 July 2012).
--	--

Offshore Petroleum Levy

You can object to	How long you have
Assessments	60 days from the date the assessment was given to you.
Amended assessments	60 days from the date the amended assessment was given to you.

Penalties and interest

You can object to	How long you have
Shortfall penalty	<p>Until the later of:</p> <ul style="list-style-type: none"> 60 days from the date the penalty assessment notice was given to you the last day for lodging an objection to the assessment to which the penalty relates.
Penalty for failing to provide a document	<p>Until the later of:</p> <ul style="list-style-type: none"> 60 days from the date the penalty assessment notice was given to you the last day for lodging an objection to the assessment to which the penalty relates.

<p>Decisions not to remit shortfall interest charge (SIC).</p> <p>Note: You can't object to our decision not to remit SIC if the interest is 20% or less of the shortfall amount. For example, 20% of a shortfall of \$2,000 is \$400. If the SIC you had to pay, after we had decided on remission, was \$400 or less you can't object to it.</p>	<p>60 days from the date the decision was given to you.</p>
<p>Other administrative penalties - you can object to a decision to not remit (waive) some penalties if the amount you have to pay is equal to or more than 2 penalty units.</p>	<p>60 days from the date the decision was given to you.</p>

Resource rent taxes (petroleum and minerals)

You can object to	How long you have
Assessments	Four years from the date the assessment was given to you.
Amended assessments	<p>Until the later of:</p> <ul style="list-style-type: none"> 60 days from the date the amended assessment was given to you 4 years from the date the original assessment was given to you.
Private rulings	<p>Until the later of:</p> <ul style="list-style-type: none"> 60 days from the date the ruling was given to you 4 years from the last day for lodging the relevant return. <p>You can't object to a private ruling if you have an assessment for the period</p>

	concerned – object to the assessment instead.
--	---

Single Touch Payroll (STP)

You can object to	How long you have
Decision not to grant an exemption to report for STP (including a decision not to grant a transitional deferral)	60 days from the date the decision was given to you.
Administrative penalties	60 days from the date you were notified of the decision.

Superannuation

You can object to	How long you have
Excess contributions tax assessments	Four years from the date the assessment was given to you.
Excess transfer balance cap tax assessment	Four years from the date the assessment was given to you.
Excess transfer balance determination	60 days from the date the determination was given to you.
Termination payments surcharge assessments	60 days from the date the assessment was given to you.
Superannuation contributions surcharge assessment	60 days from the date the assessment was given to you.
Super guarantee charge	60 days from the date the assessment was given to you. Note: An employee does not have a right to object to a superannuation guarantee assessment.
Administrative penalties	60 days from the date you were

notified of the decision.

Superannuation – reviewable decisions

You can ask for a review of	How long you have
A notice about a complying fund status	21 days from the date that you first receive notice of decision.
A notice of disqualification of an individual from being a trustee	21 days from the date that you first received notice of the decision.
All other reviewable decisions made by the Commissioner as regulator under the <i>Superannuation Industry (Supervision) Act 1993</i>	21 days from the date that you first received notice of the decision.

Wine equalisation tax (WET)

You can object to	How long you have
Assessments	<p>For assessments relating to tax periods that started on or after 1 July 2012, you have 4 years and one day from the date the assessment was given to you.</p> <p>For assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none">• 60 days from the date the assessment was given to you• 4 years from either the<ul style="list-style-type: none">– end of the relevant tax period– date of importation (for imported goods).
Amended assessments	For amended assessments relating to tax periods that started on or after 1 July 2012, you have until the later of:

	<ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from the date the assessment that has been amended was given to you. <p>For amended assessments relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the amended assessment was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods).
Private rulings	<p>For private rulings relating to tax periods that started on or after 1 July 2012, you have until the time you lodge a BAS that takes into account the matter to which the ruling relates.</p> <p>For private rulings relating to tax periods that started before 1 July 2012 you have until the later of:</p> <ul style="list-style-type: none"> • 60 days from the date the ruling was given to you • 4 years from either the <ul style="list-style-type: none"> – end of the relevant tax period – date of importation (for imported goods). <p>You can't object to a private ruling if you have an assessment for the period concerned – object to the assessment instead.</p>
Failures to make an assessment	60 days – starting 30 days after the date you gave notice requesting an amendment.
Decisions to retain refunds	Your objection period starts 75 days after you lodge your activity statement. Any

	time you take to provide additional information we ask for will extend the objection period. It ends when you receive an amended assessment (or equivalent for refunds relating to tax periods that started before 1 July 2012
Reviewable wine tax decisions	60 days from the date the decision was given to you.

33882

Decisions you can't dispute via an objection

There are decisions the law does not allow you to object to, however there are other ways to dispute these decisions.

4 May 2023

You can't use the objection process to dispute:

- a general interest charge – but you can ask us to remit it – reduce or cancel
- a decision not to remit a general interest charge
- a shortfall interest charge – but you can ask us to remit it
- a decision not to remit a shortfall interest charge – unless the amount of interest to be paid after the decision is more than 20% of the shortfall amount – see [example](#)
- a late payment penalty – but you can ask us to remit it
- a decision not to remit some penalties – unless the amount owing after the decision is more than two **penalty units**
- a private ruling if an assessment has issued covering the period – you may object to the assessment instead

- an excise private ruling where there is another reviewable decision about the excise duty (or other amount payable) for the same goods – you may object to the other decision
- administratively binding advice or advice about proposed changes to tax laws
- a super co-contribution determination – you have to request a review
- the labels in your tax return that are not used to work out your taxable income
- your pay as you go instalment credits
- a tax debt that has been re-raised
- your study and training support loans (including indexation) – refer to [Study and training support loans - types of loans](#)
- the requirement for your SMSF to lodge an annual return
- a decision not to allow deferred (late) lodgment of the JobKeeper enrolment form
- a decision not to defer the due date for single touch payroll (STP) reporting
- a decision not to accept a finalisation declaration for STP after the due date, with the exception of transitional deferrals.

Deregistered companies or those in liquidation need to consider whether they still have the legal right to object. In some circumstances, a liquidator can object on behalf of the company.

Example: Shortfall interest charge

You can object to our decision not to remit a shortfall interest charge (SIC) if the interest you must pay is more than 20% of the shortfall amount.

For example, 20% of a tax shortfall of \$2,000 is \$400. If, after the decision on remission, the SIC was \$401 or more, you could object to that decision. If it were \$400 or less you could not.

Next step

- Phone us to discuss reviewing our decision

See also

- Seek an external review of our decisions
- Request remission of interest of penalties

33883

How to object to a decision

An objection must be lodged in writing (on our form or in a letter) within the time limit. There is no fee.

4 May 2023

Individual taxpayers

If you're an individual taxpayer, the easiest way to submit an objection is by using our **Objection form – for taxpayers**. It helps you provide the necessary information and sets out the correct wording. If you prefer to do your objection as a letter, the form instructions explain what to include.

Businesses, sole traders and other organisations

In this section:

- [Sole traders](#)
- [Others](#)

Sole traders

If you're a sole trader, the easiest way to submit an objection is by using our Online services for business – follow the steps under [Others](#). If you don't have access, use **Online services for Individuals and sole traders**:

- Sign in to myGov
 - Select
 - 'Tax'
 - 'Lodgments'
 - 'Reports and forms'
 - 'Lodge an objection'

If you prefer to do your objection as a:

- form, complete an **Objection form - for taxpayers**
- letter, the form instructions explain what to include.

Others

If you're operating a business, the easiest way to submit an objection is by using our **Online services for business**. To use this, you need to sign in using myGovID.

To use Online services for business to lodge an objection, select:

- 'Lodgments'
- 'Reports and forms'
- 'Lodge an objection'

If you prefer to do your objection as a:

- form, complete an **Objection form - for taxpayers**
- letter, the form instructions explain what to include
- **Objection form - for taxpayers**

Tax professionals

If you are a tax professional, the easiest way to lodge an objection is by using our **Online services for agents** and select:

- 'Reports and forms'
- 'Forms'

- 'Lodge an objection'

If you prefer to do your objection as a:

- form, complete an **Objection form** - for tax professionals
- letter, the form instructions explain what to include.

Authorising another person

You can authorise another person to lodge your objection for you.
They can be:

- a tax agent, spouse, relative or friend
- a legal personal representative such as
 - a trustee
 - an executor
 - an administrator of a deceased estate
 - a person holding a power of attorney.

33792

How we deal with your objection

When we receive an objection, we review the facts and evidence you give and come to a decision.

23 May 2023

When we receive an objection, we review the facts and evidence you give and come to a decision.

Contacting you about your objection

We may contact you or your representative to:

- discuss your objection
- ask for more information
- discuss how long your objection may take to resolve.

Decision in 60 days

If we have not responded to your objection in 60 days of lodgment, you can give us written notice to make a decision. Then, if we don't make a decision in 60 days of this notice, your objection is deemed to be disallowed. This means you can seek an external review by a court or tribunal.

If you gave us a written notice, when the 60 days starts depends on whether we had already asked you to give us supporting information. If we:

- did, the 60-day period starts from when you give us the information
- didn't, the 60-day period starts two days after you sent your written notice.

Giving us supporting information

As part of your objection, we may contact you to discuss the information you could give to support your objection.

We will:

- work out an agreed due date
- discuss the consequences of not providing the information in the agreed timeframe.

If you can't give the supporting information in the agreed time frames, contact us before the due date.

You can help minimise delays by responding promptly.

After we make a decision

Once we have made a decision on your objection, we will send you:

- a notice of amended assessment
- a notice of decision that includes the reasons for our decision

- information on how to seek a review through a tribunal or court if you are dissatisfied with our decision
- information on how to pay any outstanding amount of tax.

If the objection is in your favour, we will implement the decision, including amending any assessment if relevant. We will pay money we owe you, including any interest you are entitled to.

Private ruling objections

We can review an objection to a **private ruling**. We will consider any extra information and discuss it with you before we make a decision.

If the new information makes a difference to the facts in the original ruling, we may ask you to apply for a new private ruling.

How we ensure a fair review

We are committed to:

- treating all taxpayers fairly
- improving your experience dealing with us (including when seeking an internal review of decisions).

We do this by:

- being open and transparent about our decisions and decision-making processes
- providing a fair and impartial review.

Our communication protocols govern the contact between reviewing officers and officers involved in making the original decision. All our other relevant policies and processes also continue to apply.

Reviewing officer's responsibilities

Independence

If your objection is:

- a review of an earlier decision, the objection decision maker will
 - be from our Objections and Review business line

- not have had any past involvement in the case as part of the original decision-making process (other than as the review officer in an independent review)
- manage communication and engagement with other ATO officers.
- **not** about an earlier decision (for example, an objection against an assessment that did not involve an audit), the objection decision maker will
 - be from our Objections and Review business line
 - generally be subject to these protocols
 - be able to involve other areas of the ATO more freely.

Open and transparent internal communications

We expect that:

- the evidence and reasons supporting the original decision will have already been given or explained to you as part of the original decision-making process
- this information, as well as information you gave, will be sufficient for the reviewing officer to resolve the objection
- where needed, the reviewing officer can contact the original decision maker or other ATO officers involved in the original decision making to better understand the facts and reasons behind the decision, including where new information is raised
- where needed, the reviewing officer will seek independent internal or external advice
- a reviewing officer will consider opportunities for early and alternative dispute resolution and may need to balance these considerations against other strategic considerations
- reviewing officers will tell you about
 - discussions with the original decision maker, and other ATO officers or independent advisors involved in the original decision
 - any discussions of broader strategic issues about the case.


Responsibilities of officers involved in the original decision-making process

The original decision maker, and other officers who have had substantive involvement in the original decision-making process, will:

- ensure the relevant case records are up to date and complete
- explain the basis of their decision when required to do so by the reviewing officer
- ensure that information they give the reviewing officer is fair, objective and supported by evidence
- be available to the reviewing officer for meetings with you or your representatives where needed
- not otherwise initiate contact with the reviewing officer.

Other reviews

If you are dissatisfied with our decision on your objection, you can apply for an independent external review. We explain your options when we tell you our decision on your objection.

You have the right under tax law to go to the [Administrative Appeals Tribunal \(AAT\)](#)  or the **Federal Court of Australia** for a review of some of our actions or decisions. Usually, you need to have lodged an objection with us first. There are also ways to **seek an external review of our decisions**.

Individuals or small businesses or not-for-profits with a tax or superannuation dispute can use our **in-house facilitation service**.

33820

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 and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).