



Dispute or object to an ATO decision

If you disagree with a decision we have made about your tax affairs, the decision can be reviewed.

Disputes policy



Our disputes policy aims to provide a coordinated and consistent approach to managing disputes.

Options for resolving disputes



Explains how we work collaboratively with taxpayers to resolve issues quickly and efficiently.

Object to an ATO decision



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

Request remission of interest or penalties



How to request a remission to reduce or cancel interest charges or penalties on unpaid tax liabilities.

Seek an external review of our decisions



Explains your right to appeal some actions or decisions to the [Administrative Appeals Tribunal \(AAT\)](#) or [Federal Court](#).

Our obligations as a model litigant

How being a 'model litigant' is a mandatory requirement and a natural extension of our dispute resolution approaches.

In detail


Detailed information about disputing or objecting to an ATO decision.

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Seek an external review of our decisions

Explains your right to appeal some actions or decisions to the Administrative Appeals Tribunal (AAT) or Federal Court.

4 May 2023

You have the right under tax law go to the [Administrative Appeals Tribunal \(AAT\)](#)  or [Federal Court of Australia](#) to review some of our actions or decisions. In most cases, you must lodge an objection (and be dissatisfied with the outcome) before seeking an external review.

You'll be expected to prove your claims with evidence in a tribunal or court review. You need to prove the decision should not have been made or should have been made differently. You'll also need to show what you believe the correct assessment should be.

In addition, we have a **test case litigation program** providing financial assistance to taxpayers whose case may help to clarify the law and provide legal precedent on a matter affecting a significant section of the public.

In addition to your right to have our actions reviewed by the courts, you can approach the **Inspector-General of Taxation and Taxation**

Ombudsman (IGTO).

Federal Court



If you disagree with a decision, you may be able to appeal it to the Federal Court of Australia.

Inspector-General of Taxation and Taxation Ombudsman – IGTO



You can approach the Taxation Ombudsman to ask questions on your behalf as well as the ATO's actions reviewed by court.

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Federal Court

If you disagree with a decision, you may be able to appeal it to the Federal Court of Australia.

29 June 2022

Appealing a decision

You can appeal to the Federal Court of Australia:

- for an independent review of our decision on your objection
- if you disagree with a decision of the Administrative Appeals Tribunal (AAT) on the basis of a question of law.

Your appeal must be:



- in writing
- lodged within 60 days of the date of the notice advising you of our decision on your objection
- lodged within 28 days of the date of an AAT decision on the basis of a question of law.

Be aware that there are some decisions you can't dispute via an objection.

After you file an appeal with the Federal Court, we will send you a statement that sets out the relevant facts, the issues and our contentions. We will also send you a copy of our documents relevant to the case.

You can appear in court in person or be represented by a legal practitioner.

Court powers

Under the *Administrative Decisions (Judicial Review) Act 1977* (ADJR Act), the [Federal Circuit and Family Court of Australia](#)  and the [Federal Court of Australia](#)  have the power to review many of our decisions.

Decisions that are reviewable under the ADJR Act include our decisions made under any tax law on:

- applications for additional time to lodge
- penalties and charges for late lodgement
- deferring time to lodge or permitting payments by instalments
- reducing charges for late payment.

Either court (Federal Circuit and Family Court, and Federal Court) can set aside the decision and refer the case back to us for further consideration. They can also look into a case if we have failed to make a decision, and direct us to make a decision.

Requests for reviews under the ADJR Act must be lodged within 28 days of the date of the notice advising you of our decision.

Fees

Court proceedings are more formal and costly than tribunal hearings. Your case may involve a variety of fees. If your appeal is unsuccessful, you may also have to pay our legal costs.

Further action

If you're dissatisfied with the decision of a single judge of the Federal Court of Australia, you have the right to appeal to the Full Court of the Federal Court of Australia.

If you're still dissatisfied after a Full Court decision, you may be able to appeal to the High Court of Australia, but only with special leave of the High Court.

Decision impact statements

We publish a decision impact statement (DIS) to advise the community of our view on the implications of a particular court or tribunal decision.


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Inspector-General of Taxation and Taxation Ombudsman (IGTO)

You can approach the Taxation Ombudsman to ask questions on your behalf as well as the ATO's actions reviewed by court.

4 May 2023

How you can approach the Taxation Ombudsman (who is also the Commonwealth Ombudsman) to ask questions on your behalf.

In addition to your right to have our actions reviewed by the courts, you can approach the [Inspector-General of Taxation and Taxation Ombudsman \(IGTO\)](#) . The IGTO is independent and can assist with concerns or complaints you may have in relation to administrative actions we take.

From 1 May 2015, the tax complaint handling role was transferred from the Commonwealth Ombudsman to the IGTO. This change aimed to enhance the systemic review role of the IGTO and provide taxpayers with specialised and focussed tax complaints handling for tax matters.

Our obligations as a model litigant


How being a 'model litigant' is a mandatory requirement and a natural extension of our dispute resolution approaches.

4 May 2023

How we conduct ourselves

As an Australian Government agency, the ATO applies the highest standards of ethical behaviour when it is involved in litigation. Accordingly, our obligations in litigation matters go beyond those imposed upon private litigants.

Conducting ourselves as a 'model litigant' is both a mandatory requirement for the ATO and a natural extension of our dispute resolution approaches.

Under the [Legal Services Directions 2017](#)  we have an obligation to act as a model litigant. This means that in handling claims and litigation, brought by or against us, we are required to act with complete propriety, fairness and in accordance with the highest professional standards.

We are required to act consistently across cases to avoid:

- relying upon technical arguments unless the government's interests would be prejudiced by not doing so
- taking advantage of taxpayers who do not have the same resources to pursue a claim.

We also cannot start legal proceedings until we are satisfied that litigation is the most suitable method to resolve a dispute.

Our policy is to advise taxpayers and their representatives of our model litigant obligations (MLO) as soon as legal proceedings start.

The obligation does not prevent:

- the Australian Government and government agencies from acting firmly and properly to protect their interests
- all legitimate steps being taken to pursue claims by the Australian Government and government agencies and testing or defending claims against them
- pursuing litigation in order to clarify a significant point of law even if the other party wishes to settle the dispute.

Lodging a complaint

We are committed to investigating alleged breaches of our MLO.

Any complaint alleging a breach of the MLO should be made in writing, detailing your concerns and addressed to:

General Counsel
Model Litigant Complaint
Australian Taxation Office
GPO Box 4889
SYDNEY NSW 2001

By email: model-litigant.complaints@ato.gov.au

Assessing a complaint

MLO complaints are assigned to officers within our General Counsel who have had no prior involvement in the matter to ensure that MLO issues are investigated in an impartial manner.

Investigating officers will review your complaint along with any other material provided by you and information held by the ATO. If we need more information from you after we have received your complaint, we will contact you.

Investigating officers will assess the complaint in light of the *Legal Services Directions 2017*, existing relevant court processes and rules (for example, the *Federal Court Rules 2011*), and existing relevant ATO litigation processes and procedures.

Processing your complaint



We aim to process MLO complaints within 56 days of receiving them. However, MLO complaint investigations are often complex and, in

some cases, may take several weeks or more to complete. If we are not able to process your complaint within 56 days, the investigating officer will contact you and advise you of further expected timeframes.

Once your complaint has been investigated, we will inform you of the outcome of your complaint. If a breach of the MLO has been established, we will consider what action, if any, is necessary to address the breach.

Following an investigation of a complaint, we also send a report to the Office of Legal Services Coordination (OLSC) for their review.

See also

- [Legal Services Directions 2017](#)  – see Appendix B of The Commonwealth’s obligation to act as a model litigant
- **Litigation – Our policies**
- [Legal Services Directions and guidance notes](#)  – Attorney-General’s Department

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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.

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