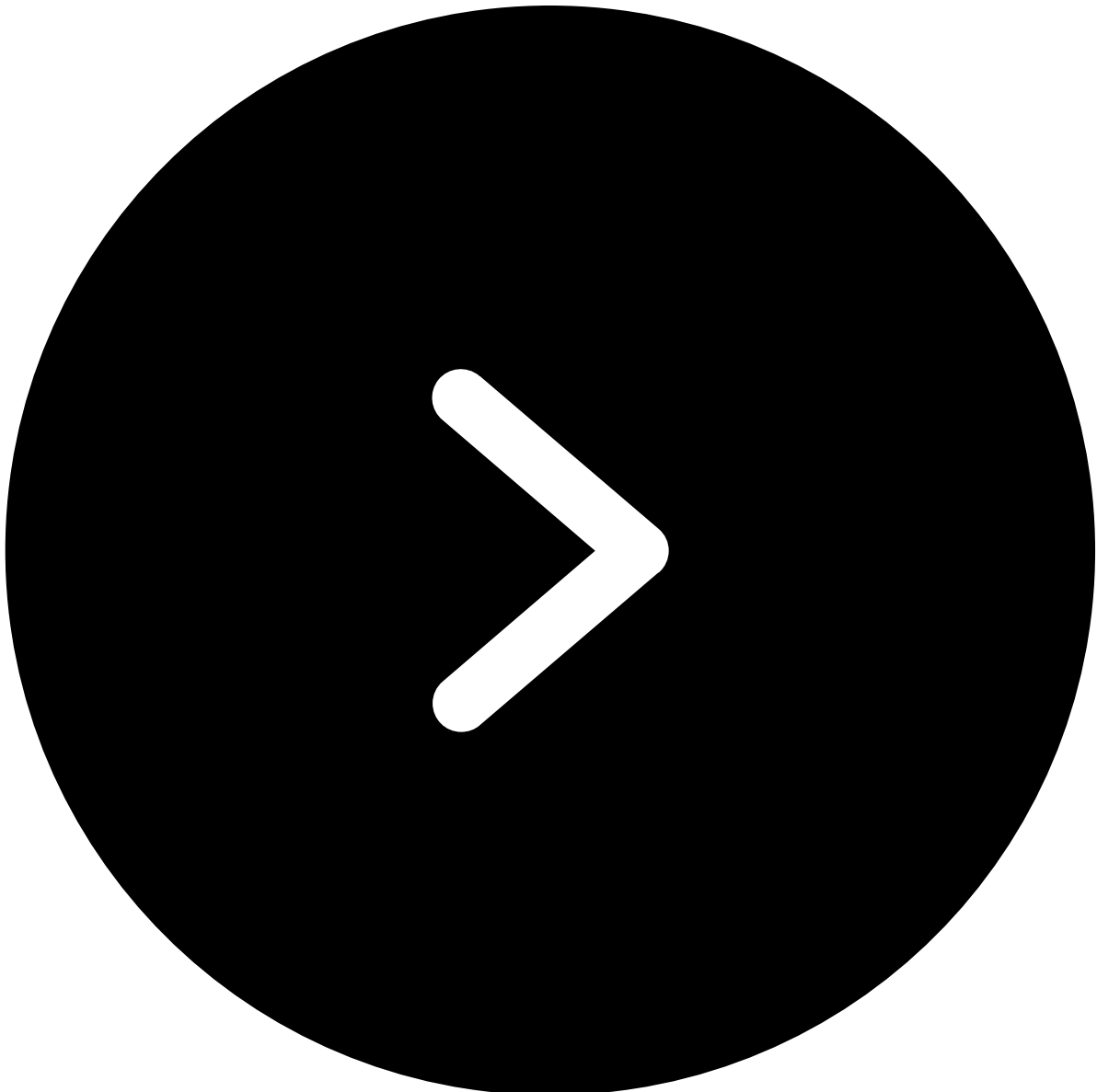




## **Private rulings**

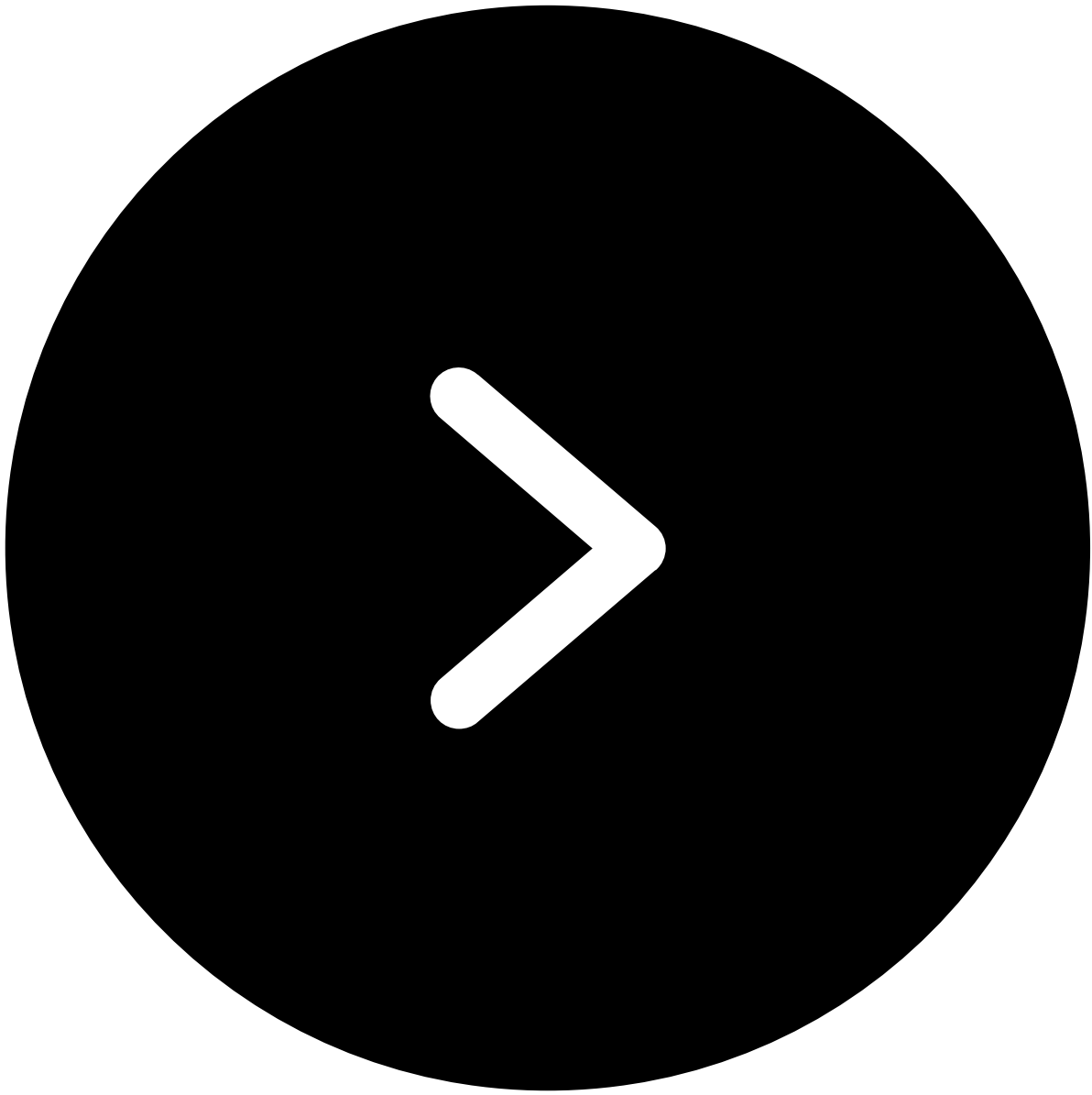
Detailed information about private rulings.

## **Reference guide for private rulings**



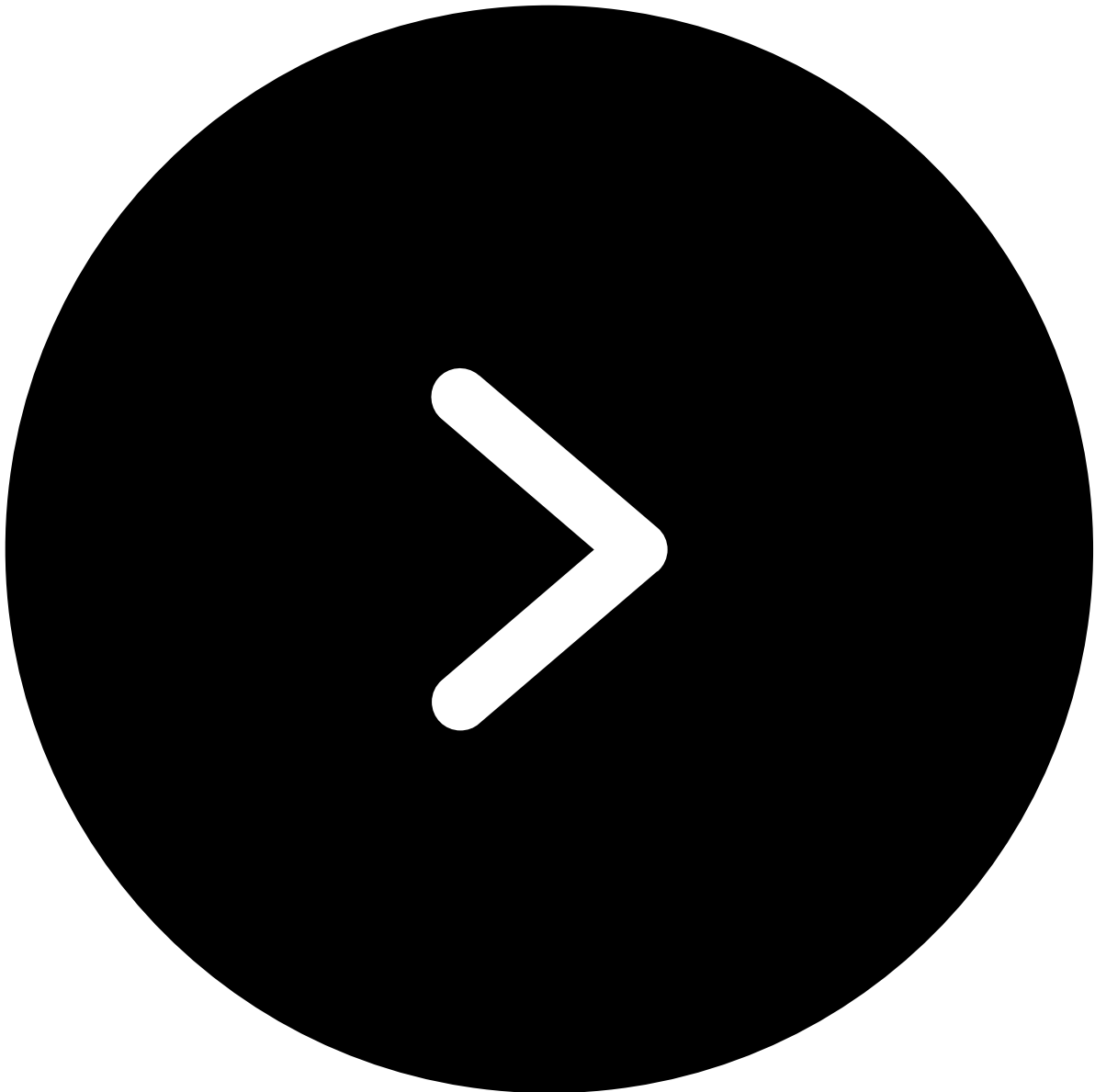
This reference guide will help you complete the private ruling application form.

## **Supporting documents**



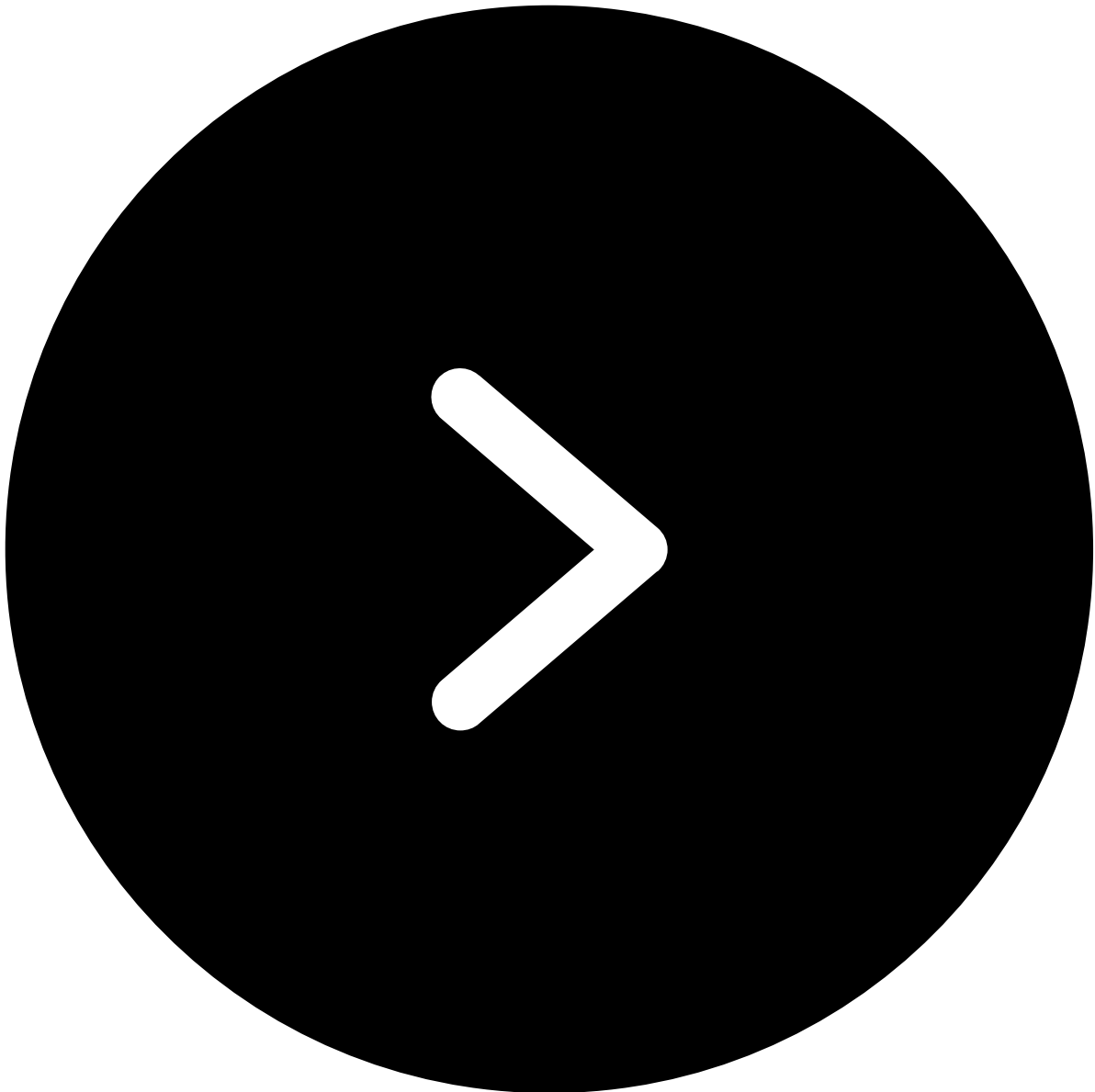
Detailed information about providing supporting information for private rulings.

## **General Anti-Avoidance Rules Panel**



Information about the General Anti-Avoidance Rules (GAAR) Panel role, membership lists and secretariat contact.

## **Related pages**



Supporting documents for an objection or private ruling.

28984

## **General Anti-Avoidance Rules Panel**

Information about the General Anti-Avoidance Rules (GAAR) Panel role, membership lists and secretariat contact.

21 March 2023

## **Overview**

The application of the General Anti-Avoidance Rules (GAAR) is a serious matter, and we acknowledge that a GAAR should be applied only after careful and full consideration of the facts. We have established the GAAR Panel (the Panel) to advise on the application of GAARs to particular arrangements.

## The Panel

The Panel helps in the administration of the GAARs by providing independent advice to our decision-makers on matters referred to the Panel.

It is made up of:

- business and professional people chosen for their ability to provide expert informed advice
- senior ATO staff.

Currently, the Panel meets in Sydney, with several Melbourne meetings scheduled each calendar year. It:

- has a purely consultative role
- does not make the relevant decision but its advice is considered by our decision makers
- does not investigate or find facts, or arbitrate disputed contentions
- provides advice based on contentions of fact which have been put forward by ATO staff and by the taxpayer.

## When matters are referred to the Panel

Matters for which the GAARs may apply are referred to the Panel before a final decision is made. Special rules apply to the referral of private rulings and class rulings.

This is set out in paragraphs 18 to 23 of PS LA 2005/24 – *Application of General Anti-Avoidance Rules*.

## Support and membership of the Panel

Membership of the panel is listed in the following table. As of the 2023 calendar year, the Honourable Tony Pagone AM, KC and the Honourable Jennifer Davies SC have joined the existing members of the GAAR Panel.

Panel membership

Member	Position
Peter Walmsley (Chair)	Deputy Chief Tax Counsel
Deborah Vegar	Assistant Commissioner
Gavin O'Shea	Assistant Commissioner
Jenny Lin	Assistant Commissioner

Larry Magid External consultant

The Hon. Kevin Lindgren AM, KC External consultant

Tony Pane External consultant

David Williams External consultant

Tony Slater, KC External consultant

The Hon. Ron Merkel, KC External consultant

Ann O'Connell External consultant

The Hon. Tony Pagone AM, KC External consultant

The Hon. Jennifer Davies, SC External consultant

## **Secretariat**

Support for the Panel is provided by the Office of the Chief Tax Counsel.

## **Contact details**

Email: GAAR Panel Secretariat

Information about the General Anti-Avoidance Rules (GAAR) Panel role, membership lists and secretariat contact.

40643

## **Related pages**

Supporting documents for an objection or private ruling.

19 September 2023

- Supporting documents for an objection or private ruling

73247

## **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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