



**CHRIS BOWEN MP  
SHADOW TREASURER  
SHADOW MINISTER FOR SMALL BUSINESS  
MEMBER FOR MCMAHON**

**ANDREW LEIGH MP  
SHADOW ASSISTANT TREASURER  
SHADOW MINISTER FOR COMPETITION AND PRODUCTIVITY  
SHADOW MINISTER FOR TRADE IN SERVICES  
SHADOW MINISTER FOR CHARITIES AND NOT-FOR-PROFITS  
MEMBER FOR FENNER**

**MADELEINE KING MP  
SHADOW MINISTER FOR CONSUMER AFFAIRS  
SHADOW MINISTER ASSISTING FOR SMALL BUSINESS**

**LABOR ENSURES SMALL BUSINESS GETS A SEAT AT TAX OFFICE TABLE**

Labor is committed to giving all taxpayers – particularly small businesses – a fair appeals process when dealing with the Tax office.

Genuine concerns have been raised about engagement with small businesses about tax disputes, including the lack of a perceived and real structural separation within the Tax Office of officials who make tax assessments from those who handle disputes and appeals.

**That is why a Shorten Labor Government will legislate to establish a new position of Second Commissioner – Appeals within the Tax Office, reporting to the Commissioner of Taxation, to head up a new Appeals area within the Australian Taxation Office.**

Every small business is unique, and there is no ‘one-size fits all’ approach to tax disputes. One small business’ matters will differ from another’s.

A separate appeals area in the Tax Office ensures small business disputes are given the care and attention they deserve.

In April 2018, the Opposition Leader Bill Shorten called for an investigation into the Australian Tax Office, following matters raised by a joint Fairfax Media-Four Corners investigation.

The then-Turnbull Government heeded our call, announcing an urgent investigation by Treasury. This report is not public, nor has the Government issued a formal response.

After weeks of government chaos, we aren't even sure which Minister is responsible for responding to the report.

We do, however know that the Government has rejected the measure in the past.

The new Appeals Group was recommended by the Inspector-General of Taxation's *The Management of Tax Disputes* [report](#) and the bipartisan Joint Standing Committee on Tax and Revenue's *Tax Disputes* [report](#).

**Labor will ensure the Appeals Group will be headed by a new and dedicated Second Commissioner, responsible for managing tax disputes for all taxpayers, through pre-assessment reviews, objections, litigation including identifying test cases and providing oversight on settlements, and facilitating the use of Alternative Dispute Resolution throughout the compliance and dispute resolution process.**

**Further, the Tax Office will establish a framework for the development of communication protocols between the Appeals Group and other areas of the ATO to ensure that the Appeals Group is, and is seen to be, independent in its dispute resolution function.**

There is widespread support within the taxpaying community for this proposal, and it will bring Australia into line with current international practice across a number of comparable jurisdictions.

Funding of \$1.5 million will be provided to the Australian Taxation Office over the forward estimates.

Important reforms are either ignored by the Coalition, or left to gather dust. Small businesses are left out in the cold as a result.

Only a Shorten Labor Government can deliver practical measures to help small businesses.

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**MEDIA CONTACT: JAMES CULLEN (BOWEN) 0409 719 879  
STEPHANIE ANDERSON (LEIGH) 0431 344 056  
JOHN ARTHUR (KING) 0411 554 480**

***Authorised by Noah Carroll, ALP, Canberra***