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BACKING SMALL BUSINESS – SIMPLIFYING AND RESOLVING TAX DISPUTES

The Morrison Government is making it simpler for small businesses to resolve tax disputes with the Australian Taxation Office (ATO).

Building on the Prime Minister's announcement last November, the Government is giving further support to level the playing field for small businesses in these disputes.

We have been told disputes with the ATO can be stressful and intimidating, and that small businesses often lack the expertise, time and resources to challenge ATO decisions in the Administrative Appeals Tribunal (AAT).

The Government has listened to these concerns and is creating a small business concierge service within the Australian Small Business and Family Enterprise Ombudsman's office that will support small businesses without legal representation. Additional features to those announced earlier include:

- Prior to applying to the AAT, unrepresented small business can receive one hour of legal advice on payment of a \$100 co-payment
- After paying the AAT a reduced application fee to review an adverse ATO decision, such as affirming an audit or cancelling an ABN registration, the small business will have a dedicated case manager throughout the process. Unrepresented small businesses may receive an additional hour of free legal advice to be administered by the Australian Small Business and Family Enterprise Ombudsman's office.

The general rule is that these hearings in the AAT will be without lawyers. Where the ATO engages external legal counsel in the AAT and the small business does not have legal representation, the ATO will cover the cost of providing the small business with equivalent legal representation. The AAT's decision will be made within 28 days of the hearing.

In addition to the Small Business Concierge Service and the creation of the Small Business Taxation Division within the AAT, the Government is making the entire tax dispute process fairer for small business. This package will commence on 1 March 2019.

Ends