



Administrative Review Tribunal starts

Learn more about ART, the replacement for the Administrative Appeals Tribunal (AAT).

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On Monday 14 October 2024, the government's new Administrative Review Tribunal (ART) replaced the Administrative Appeals Tribunal (AAT).

The ART will deliver an accessible, sustainable, and trusted federal administrative review system that serves the Australian community.

The ART's objective is to provide administrative review that:

- is fair and just
- resolves applications in a timely manner, with as little formality and expense as possible
- is accessible and responsive to each party's diverse needs
- improves the transparency and quality of government decision-making
- promotes public trust and confidence in the Tribunal.

The Small Business Taxation Division no longer exists. The ART has established jurisdictional areas, one of which is 'Taxation and Business'.

Small business litigation funding will continue to be available to eligible taxpayers who have a dispute in the Taxation and Business jurisdictional area of the ART and meet the criteria and expectations.

To find out more about ART, visit www.art.gov.au 

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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