Australian Government Australian Taxation Office

Application for Test Case Litigation Funding

Complete this form to apply for test case litigation funding.

Section A: Applicant's details

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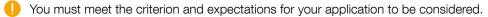
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Full name of the applicant (individual or non-individual entity the funding application is for) 1

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Section C: Application details



Once the program receives your application, comments will be sought from ATO officers on whether your application meets the criterion and expectations. If more information is needed, you will be given the opportunity to provide further information.



> Include your reasons and any research, analysis and references to any relevant legislation, case law and/or decisions by courts or the Administrative Review Tribunal (ART).

5 What issues are you seeking funding for?

Provide a brief summary of the issues your client is seeking funding for. Identify the area (or areas) of law that you expect their case to consider and specify the particular provision or provisions.

If there is insufficient space, include a separate document with the relevant details.

6 How do the issues create uncertainty or contention about how the law operates, and how is it in the public interest to be litigated? (Refer to the Test Case criterion.)

> If there is insufficient space, include a separate document with the relevant details.

7 What is the history of the dispute?

> If there is insufficient space, include a separate document with the relevant details.

8 Details of the type of application and type of funding

- Choose one of the options below and provide additional information.
 - **Pre-litigation dispute:** includes I dentify the dispute by ATO reference number and status of the dispute. Objections, rulings and audits Provide details below.

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Pre-litigation dispute and litigation
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Litigation

Identify the dispute by ATO reference number and status of the dispute and/or identify the dispute by court or ART reference number and the status of proceedings or proposed important dates. Provide details below.

Identify the dispute by court or ART reference number and the status of proceedings or proposed important dates. Provide details below.

Details

- 9 In which venue will your proposed test case be conducted?
 - Other

10 Details of the type of litigation proceedings

For example: Part IVC of the Taxation Administration Act 1953, section 39B of the Judiciary Act 1903, declaratory proceedings or other.

Section D: Expectations of funding - additional information

- The ATO will ask ATO officers the following questions about your case, which will help us consider whether you meet the funding criterion and expectations. If you have any information that addresses any of these questions below, you may choose to provide this information.
- 11 Does the case have significance to a substantial section of the public or have significant commercial implications for an industry? (Refer to legal precedent for further information.)

	Yes Provide details bel	low			
avo/will	you demonstrate a willin	aness to progres	e the dispute in a	timely manner?	
	Yes Provide details bel				
s vour ca	se likelv to provide legal	precedent?			
	se likely to provide legal				
	se likely to provide legal Yes) Provide details bel				
s your ca					

14 Does your case involve a tax avoidance scheme?

	Yes) The 'anti	only exception for - avoidance provis	sions'. (Refer to t	ax avoidance for f	urther information	on.)	
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Section E: Further Information

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16 What are your expected costs in these proceedings?

- **17** What is the primary tax and penalties involved? (If unknown, provide an estimate if possible.)
- 18 Any additional information relevant to your application.

Section F: Declaration

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices, go to <u>ato.gov.au/privacy</u>

If you are submitting this application on behalf of yourself, by checking this box you are declaring the following:

The information contained in this request, and in any attached documents, is true and correct.

If you are submitting this application as a tax professional or agent on behalf of your client, by checking this box you are declaring the following:

I certify this document and any attached documents have been prepared in accordance with the information supplied by the individual or entity identified in this request and in the attached documents.

I have received a declaration from the individual or entity identified in this request and in the attached documents, stating that the information provided in each document is true and correct.

I am authorised by the individual or entity identified in this request and in the attached documents, to submit this Test case funding application to the ATO.

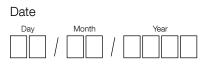
Definitions

'You' includes a trustee of a trust, a partner in a partnership, public officer, company director.

'Agent' includes spouse, relative, friend, or another agent (but not a tax agent or other tax professional) authorised to give this application to the Australian Taxation Office.

'**Tax Professional**' includes tax agents or other tax professionals authorised to give this application to the Australian Taxation Office.

Sign below only if you are sending by post



How to lodge your form

You can lodge this form by:

- clicking the 'submit by email' button below
- email to <u>ATOLitigationFunding@ato.gov.au</u>
- mail to
 Test Case Litigation Program
 Australian Taxation Office
 GPO Box 4889
 SYDNEY NSW 2001

If you wish to speak to someone about your application, phone 13 28 69 between 8.00am and 5.00pm, Monday to Friday, and ask for the Test Case Litigation Program.

> If you have further documentation to provide, include it when submitting this form. If you click 'Submit via email', you can attach the additional information to the email that will be generated.