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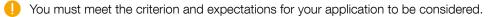
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Full name of the applicant (individual or non-individual entity the funding application is for) 1

| First given name       Other given names         First given name       Other given names         Relationship to the entity (eg director, public officer)   |  |   |
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| Relationship to the entity (eg director, public officer)         OR         Name of non-individual entity (company, trust, partnership or superannuation fund)         Tax file number (TFN) for the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         TFN         Image: State of the individual or Australian business number (ABN) of the entity         Trie:       Image: State of the individual or Australian business number (if available)         Image: State of the individual or Australian business number (if available)         Image: State of the individual or Australian business number (if available)         Image: State of the individual or individual or Australian business or PO Box)   | Family name  |   |
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| Name of non-individual entity (company, trust, partnership or superannuation fund)  Tax file number (TFN) for the individual or Australian business number (ABN) of the entity  TFN OR ABN OR While it is not compulsory to provide your TFN or ABN, it will help process your application promptly. For information providing your TFNs, see 'Privacy' in section F.  Exection B: Contact details  Full name of contact person for this application  file is edetails are the same as those entered in section A, enter 'as above' in the 'Other' box.  Title: Mr   |  |   |
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| providing your TFNs, see 'Privacy' in section F.   Exclion B: Contact details   Full name of contact person for this application   I I these details are the same as those entered in section A, enter 'as above' in the 'Other' box.   Title: Mr   Mrs Miss   Miss Ms   Other   First given name   Other given names   Contact details   Daytime phone number (including area code)   Fax number (if available)   Email address   Address for related correspondence (street address or PO Box)   | TFN OR OR  |   |
| providing your TFNs, see 'Privacy' in section F.   | While it is not compulsory to provide your TFN or        | ABN, it will help process your application promptly. For information ab |
| Full name of contact person for this application <ul> <li>If these details are the same as those entered in section A, enter 'as above' in the 'Other' box.</li> <li>If m' Mrs Miss Ms Other</li> </ul> Family name <ul> <li>Cher given names</li> <li>Cher given names</li> <li>Cher given names</li> <li>Email address</li> </ul> <ul> <li>Address for related correspondence (street address or PO Box)</li> <li>Image: Street address or PO Box</li> </ul>   |  | ,,  |
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| Full name of contact person for this application   | ection B: Contact details                                |   |
| <ul> <li>If these details are the same as those entered in section A, enter 'as above' in the 'Other' box.</li> <li>Title: Mr Mrs Miss Ms Other</li> <li>Family name</li> <li>First given name</li> <li>Other given names</li> </ul> Event details Daytime phone number (including area code) Fax number (if available) Email address Email address Address for related correspondence (street address or PO Box)  |  | tion  |
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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              |                    |                |  |
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|           | Yes Provide details bel                                 |                  |                    |                |  |
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### 14 Does your case involve a tax avoidance scheme?

|         | Yes ) The<br>'anti | only exception for<br>- 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.

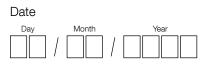
#### Definitions

'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.