



Claim under accountants' concession guidelines* for access to external professional accounting advisers' papers

**Access to professional accounting advisors' papers – Guidelines for the exercise of access powers, 1991 Edition – (operative from 27 November 1991)*

You are required to complete this form in order to both make and justify your claim for exercising the Accountants' Concession in relation to a document.

Reference number

Insert the reference number for the primary document that this form relates to in the space provided above.

! Failure to complete this form adequately may result in the ATO:

- seeking access on the basis that the Accountants' Concession does not apply
- challenging or denying the claim.

Access to restricted source and non-source documents can be sought in **exceptional circumstances**. The Accountants' Concession will only be adhered to by tax officers provided the taxpayers and their professional accounting advisers use the guidelines in the spirit in which they were formulated.

Section A: Nature and subject of document

1 State the nature and subject matter of the document

Note: Sufficient detail, eg title of the document, **must** be provided to allow the ATO to determine if the document is relevant to the current inquiry.

2 State all the purposes for which the document was created

Section B: Author of document

3 (a) State the name of the person who prepared and/or signed the document

(b) State the position, title or capacity in which the person was acting when they prepared and/or signed the document

Reference number

(c) Was the document prepared and/or signed under the direction of another person or body?

No

Yes State the name of the other person or body

(d) State the name of the company or organisation that employs the person who prepared and/or signed the document

(e) State the names of all professional bodies that the person who prepared and/or signed the document was a member of at the time the document was prepared and/or signed

(f) State the name of the accountant, and his or her employer, who prepared and/or signed the document (if different from 3(a) or 3(d))

Section C: Recipient of document

4 (a) State the name, title or position of all persons to whom the document was:

(i) directed

and

(ii) distributed

(b) State the name of the company or organisation of all persons to whom the document was:

(i) directed

and

(ii) distributed

Reference number

Section D: Location of document

5 (a) State the name or reference number of the file in which the document was filed/located

(b) State the page reference and/or folio number in the file of the document

6 State the date on which the document was prepared or signed

Day Month Year
 / /

7 State the number of pages in the document

8 Provide details of any attachments to the document

An additional claim form (AC 2A) **must** be completed in relation to each attachment.

9 State the basis of the claim, for example, state all the reasons why the document is a non-source or restricted source document

Section E: Identity of person completing this form

10 (a) State the name, title or position of the person who is completing this form

(b) State the name of the company or organisation of the person who is completing this form

(c) State the name, title or position of the person who gave authority to complete this form

(d) State the name of the company or organisation of the person who gave authority to complete this form

Privacy

We are requesting the information on this form to assist in making an assessment of your claim. This includes the personal information of the individual signing this form or as the authorised representative. We may share this information with other government agencies. If you do not provide details supporting your claim, the ATO may seek further information or evidence about your claim including through our information-gathering powers, where appropriate. The ATO may also seek access to the documents in exceptional circumstances with the approval of a designated senior officer. For further information about your privacy go to ato.gov.au/privacy

Signature (or electronic signature when submitting a claim electronically)

Date

Day Month Year
□□ / □□ / □□□□

⚠ A person who **makes** a statement to a tax officer that is false or misleading or **omits** from a statement any matter or thing without which the statement is misleading in a material particular is guilty of an offence under sections 8K and/or 8N of the *Taxation Administration Act 1953*.

A failure to complete and return this form, together with the additional claim form (ie AC 2A) where necessary within a reasonable time, or within the time agreed, in respect of each document for which the Accountants' Concession is claimed, may result in the ATO using its information gathering powers under ss 353-10 and/or 353-15 of Schedule 1 to the *Taxation Administration Act 1953*.