

Details

Taxpayer:

TFN:

ABN:

Siebel Case ID:

Case Officer:

Issue/s

- 1 Is the Commissioner of the opinion that there is avoidance of tax due to fraud or evasion for the income years ended 30 June ??? to ????
- 2 Is the Commissioner satisfied that the payment of the net amount/s, net fuel amount/s and/or other amount/s of indirect tax was avoided by fraud or evaded or that payment of an excess was brought about by fraud or evasion?

<Insert/delete issue/s as appropriate>

Law

Legislative Provision	Applicable year/period
2003-04 and prior income years	
Paragraph 170(2)(a) ITAA 36	<Insert income year/s as appropriate – delete line if not applicable>
Subsection 171A(2) ITAA 36 (prior income 'nil' years)	<Insert income year/s as appropriate – delete line if not applicable>
2004-05 and following income years	
Subsection 170(1) item 5 ITAA 1936	<Insert income year/s as appropriate – delete line if not applicable>



1 July 2000 and following periods	
Paragraph 155-60 (c) Schedule 1 TAA 1953 for tax periods commencing on or after 1 July 2012	<Insert/delete tax period/s as appropriate - delete line if not applicable>
Paragraph 105-50(3)(b) Schedule 1 TAA 1953 for tax periods commencing before 1 July 2012	<Insert/delete tax period/s as appropriate - delete line if not applicable>

<Insert/delete provisions and periods as applicable>



Section or other authority	Element to be established	Facts relied upon (List the facts as a series of dot points and do not outline the ATO position in this column)	Evidence which establishes the facts (Reference to document and file where relevant)	ATO position or additional information/facts and evidence to be obtained or steps to be taken to arrive at the ATO position
Fraud	Tax shortfall			
	Behaviour amounting to fraud			
	Representation/s made to the Commissioner that resulted in the tax shortfall which the taxpayer:			
	- knew were incorrect, or			
	- held no belief in their truth, or			
	- made recklessly or indifferently as to whether the representations were true or false.			
				ATO Position: the avoidance of tax is/is not [delete as appropriate] due to fraud



Section or other authority	Element to be established	Facts relied upon (List the facts as a series of dot points and do not outline the ATO position in this column)	Evidence which establishes the facts (Reference to document and file where relevant)	ATO position or additional information/facts and evidence to be obtained or steps to be taken to arrive at the ATO position
Evasion	Tax shortfall			
	Behaviour amounting to evasion			
	Blameworthy act or omission			
	On the part of the taxpayer or their agent/trustee			
				ATO Position: the avoidance of tax is/is not [delete as appropriate] due to evasion