Tax Clinic-Ombuds-Advocate Workshop

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Inspector-General of Taxation and Taxation Ombudsman (IGTO)
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Update from the IGTO
Inspector-General of Taxation and Taxation Ombudsman

• Our role in protecting taxpayer rights in the context of tax collection
  - Pre-Covid Debt Matters were the #1 taxation complaint of the IGTO
  - Many administrative decisions concerning debt collection are exercised using non-reviewable general powers of administration
  - The right to object and appeal – does not extend to all administrative decisions – including many decisions concerning debt collection
  - In the Australian tax system – an assessment of income tax is prima facie evidence of a debt due and payable – even if the taxpayer disputes the debt
  - 50/50 arrangements for some disputed debts are at the Commissioner’s discretion PSLA 2011/14

• An Investigation and Exploration of Undisputed Tax Debts in Australia – June 2021

• The Exercise of the General Powers of Administration - Current Review
Thank you

Please stay in touch and ... Hope to see you in person some time soon!

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