



Review of Small Business Taxation Decisions

This Direction is given under section 18B of the *Administrative Appeals Tribunal Act 1975* (AAT Act).

1. About this Direction

1.1 This Direction applies to the review of:

- **small business taxation decisions** as defined by the Administrative Appeals Tribunal Regulations (AAT Regulations);
- any other taxation decisions that the Tribunal has decided to hear, at the same time as a small business taxation decision; and
- any other decision the President has allocated to the **Small Business Taxation Division** (SBT Division).

1.2 The Tribunal may alter the procedures set out in this Direction to suit individual applications.

1.3 To the extent that another Direction made under section 18B is inconsistent with this Direction, this Direction applies.

1.4 This Direction has effect from 1 March 2019.

1.5 In this Direction:

'Commissioner' means the decision maker of small business taxation decisions and any representative;

'us' or **'we'** means the AAT;

'you' means the person or organisation who has applied for review, any person who has been joined as a party to the review and any representative.

2. General Practice Direction applies

2.1 To the extent that it is not inconsistent with this Direction, the General Practice Direction applies to the review of decisions to which this Direction applies.

3. Contact information and representation

3.1 You must tell us and the Commissioner if:

- your contact details change;
- you obtain a representative; or
- you change your representative.

3.2 The Commissioner must tell us and you if:

- the contact details for their representative change; or
- they decide to use an external legal services provider to represent them in relation to your review. (If this happens you may be entitled to assistance with the cost of legal representation, subject to the policy of the Australian Taxation Office on its [website](#).)

4. Information gathering in the Small Business Taxation Division

4.1 The SBT Division uses an early case assessment process to identify the most effective way to progress each application in a timely manner. This flexible approach relies upon you and the Commissioner giving us all relevant information at the earliest opportunity.

4.2 We may ask you or the Commissioner to give us information during early case assessment, alternative dispute resolution (ADR), a conference, a hearing or other AAT processes. This may be by providing documents, giving oral evidence or in writing.

4.3 We will advise you if you need to present information or arguments to us in writing in a particular form. Unless otherwise directed, the parties will be expected to provide Statements of Issues, Facts and Contentions in accordance with the General Practice Direction.

4.4 Where oral evidence or documents necessary for your review are to be provided by another person, you may need to ask us to issue a summons to that person.

5. Preliminary Information Form

5.1 The Commissioner must complete the AAT's Preliminary Information Form and give it to us within 14 days of receiving notice from us of the application for review.

6. Early Case Assessment and Alternative Dispute Resolution (ADR)

6.1 Ordinarily, early case assessment will be undertaken before any conference or other ADR process. The early case assessment process clarifies the scope of the review; assists the parties to exchange relevant information; encourages early direct negotiation between the parties; identifies any procedural matters that need to be addressed; and, directs the next steps in the review. If a dispute is not finalised during

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early case assessment, we may hold a conference, another ADR process within the AAT, a directions hearing or hearing.

- 6.2 Our ADR options include: conferences, conciliation, mediation, case appraisal and neutral evaluation.

7. Compliance with directions

- 7.1 You must use your best endeavours to assist the Tribunal to meet its objectives including: complying with directions; giving us information; and participating in early case assessment and ADR events.
- 7.2 The Commissioner must use their best endeavours to assist the Tribunal to make its decision, including complying with directions, giving us information and participating in early case assessment and ADR events.
- 7.3 The consequences for non-compliance with directions are set out at paragraphs 4.61-4.64 of the General Practice Direction and include dismissal of an application.

Justice David Thomas
President

February 2019