



## Administrative Appeals Tribunal



# Annual Report

2014 / 15

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Administrative  
Appeals Tribunal

# Annual Report

2014 / 15

## This report

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More information about the Tribunal is on the website, [www.aat.gov.au](http://www.aat.gov.au).

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**Administrative  
Appeals Tribunal**

PRESIDENT'S CHAMBERS  
The Hon Justice Duncan Kerr *Chev LH*

28 September 2015

Senator the Hon George Brandis QC  
Attorney-General  
Parliament House  
CANBERRA ACT 2600

Dear Attorney-General

I am pleased to present to you this annual report on the operations of the Administrative Appeals Tribunal for the year ended 30 June 2015 as required by section 24R of the *Administrative Appeals Tribunal Act 1975* and section 46 of the *Public Governance, Performance and Accountability Act 2013*.

The report has been prepared in accordance with the *Requirements for Annual Reports* approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

The report includes the Tribunal's audited financial statements in accordance with section 43 of the *Public Governance, Performance and Accountability Act 2013*.

Yours sincerely

**DUNCAN KERR**

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# CHAPTER // 01

The year in review

# President's overview



collaboration and cooperation of many people, particularly in the tribunals, the Attorney-General's Department and the portfolio departments for the MRT-RRT and SSAT. Action was required across a broad range of areas, including development and passage of the *Tribunals Amalgamation Act 2015*, reviewing and updating practice and procedure documentation, consideration of membership and staffing arrangements, as well as the many other practical issues associated with creating a single organisation from 1 July 2015.

I thank the former Principal Members of the MRT-RRT and SSAT, respectively Kay Ransome and Jane Macdonnell. Each worked tirelessly, and with selfless dedication, as heads of their respective jurisdictions to ensure the success of the amalgamation while also working with their members to ensure the day-to-day delivery of merits review was to the highest standards. The Registrars of the MRT-RRT and SSAT, Colin Plowman and Louise Anderson respectively, made very significant contributions to the project as did the Registrars of the AAT, Philip Kellow and, from April 2015, Sian Leatham. Many other staff of the tribunals also played critical roles in the amalgamation, particularly through their participation in working groups established to deal with issues relating to client service delivery, financial and human resources management, information technology, library and information services, tribunal practice and procedure, property and security.

I would also like to acknowledge the work of the staff of the Attorney-General's Department, particularly Deputy Secretary David Fredericks and the Tribunals Amalgamation Taskforce, who coordinated the implementation of the Government's decision. The way in which they engaged with the tribunals has assisted in the establishment of an amalgamated AAT that is well-placed to meet the needs of the Australian community into the future.

The amalgamation will simplify the pathways for individuals and organisations seeking

## Amalgamation of tribunals

The Commonwealth Administrative Review Committee (Kerr Committee) concluded in 1971 that the basic fault of the entire administrative law structure at that time was that review could not, as a general rule, be obtained on the merits despite that being what the aggrieved citizen was seeking. The Kerr Committee recommended that merits review be made available and that such review should be undertaken by a single independent, highly skilled, generalist body. Four decades later, with bipartisan support in the Parliament, that recommendation has been largely implemented. On 1 July 2015, the Migration Review Tribunal (MRT), Refugee Review Tribunal (RRT) and Social Security Appeals Tribunal (SSAT) were amalgamated into the AAT.

The task of achieving the Government's announced objective to amalgamate these key Commonwealth merits review tribunals was a primary area of focus of this Tribunal and its staff and members in 2014–15. The successful implementation of this decision was only possible because of the

review of Commonwealth administrative decisions without diminishing existing rights of review. The transfer of the members and staff of the MRT-RRT and SSAT to the AAT and the broad preservation of the procedures of each of the tribunals will provide for a continuity of experience for users of the tribunals. However, bringing the tribunals together also offers opportunities to enhance the merits review system.

I welcome each of the members and officers of the MRT-RRT and SSAT as a new and valued colleague within the expanded AAT. The new Tribunal has over 300 members and more than 600 staff. It will deal with some 40,000 matters a year. I look forward to working together to develop our new organisation which draws on the best know-how that each of the amalgamating tribunals has to offer to ensure that our Australian model remains the best merits review model in the world.

The process of bringing together three significant existing institutions with minimal disruption necessarily has left some issues for the future. Some legacy issues that were incapable of quick agreement were put aside for later attention and we will now shift our focus to work on these. For example, we have inherited quite different funding models that apply to different parts of our single tribunal. It should also not be thought that the new system will be static. It would be surprising if the amalgamation does not reveal further opportunities for reform, including removal of any remaining legacy inconsistencies in aspects of our procedures which have no ongoing utility. The passage of the amalgamation legislation is not the end of the amalgamation reform task, but it is an essential and significant beginning.

Not only can the AAT exercise inquisitorial powers, but also in cases where it is appropriate, its members manage vigorously contested proceedings between legally represented parties. The commitment for professional development and the time and experience that must be devoted to acquire the skill sets and professionalism required of members is often underappreciated. As President of the AAT for the past three years, I have come to regard merits review

decision-making as a profession or vocation in its own right. The expertise acquired by an experienced member cannot be cheaply replicated. I intend, as far as I can, to ensure that member expertise is valued and, if possible, retained.

Parliament has required a formal review of the amalgamation to be conducted after 1 July 2018. We will need to demonstrate that the reforms have achieved their objective of providing a mechanism of merits review that is accessible, fair, just, economical, informal and quick, and proportionate to the importance and complexity of a matter. Australia has been well served for the past 40 years by those who have been members and staff of merits review tribunals, and with the significant experience and strong commitment we have from the renewed Tribunal's members and staff, I am confident that we will continue to achieve this outcome.

## **Tribunal performance and other developments in 2014–15**

While the AAT necessarily focused on work associated with the amalgamation, we continued to deliver high-quality merits review in 2014–15.

Total lodgements in 2014–15 were some nine per cent lower than in 2013–14. The most significant change was a 50 per cent decrease in applications in the taxation jurisdiction. We did, however, experience a further increase in the number of applications for review of decisions about family assistance and social security decisions, reflecting higher numbers of applications dealt with in the SSAT in 2014–15. Two levels of merits review will continue to be available in the amalgamated AAT for these types of decisions and the Tribunal will monitor closely whether there is any change in the proportion of applications for second review under the new arrangements.

The AAT maintained its output in 2014–15, finalising the same number of applications as in 2013–14. We continued to meet our two key performance targets, resolving 80 per cent of applications without a hearing and finalising 78 per cent of applications within 12 months

of lodgement. These results were achieved despite uncertainties relating to the future and some changes in the membership during the year.

The AAT is committed to improving the effectiveness and efficiency of our review processes and there were two key developments in relation to our case management practices during the reporting year. Firstly, an Integrated Dispute Resolution Working Group was established to identify opportunities for improving how we manage cases with a particular focus on ensuring members, Conference Registrars and registry staff work together as effectively as possible during the review process. In March 2015, pilots commenced in the Adelaide and Sydney Registries for a team approach to the early assessment of social security applications to identify and implement the appropriate review pathway. The pilots will continue in 2015–16. Secondly, Deputy President Philip Hack SC led the development of a set of nationally consistent procedures that will apply to cases in the AAT's new Taxation and Commercial Division from 1 July 2015. Consultation with user groups held around Australia indicated support for the proposed model. This will involve a member managing most cases from lodgement to finalisation and identifying with the parties the case management strategy that will most effectively deal with the real issues in dispute, including, where possible, by resolving the matter by agreement through the use of alternative dispute resolution.

## Our people

The AAT is a strong and high-performing organisation because of its people. As always is the case, it is very awkward to single out anyone for special mention but the past twelve months have seen a number of the AAT's most valued and long-serving members, each with 10 years or greater service, depart. All were valued colleagues who made significant contributions to the jurisprudence of the Tribunal.

Deputy President Stan Hotop who was first appointed in 1991 as a part-time member retired as the full-time Executive Deputy President in Perth after 24 years of service.

Deputy President Robin Handley, initially appointed as a Senior Member and most recently as Executive Deputy President in Sydney, retired after 11 years of service over a period of 16 years; Deputy President Ray Groom retired after a decade as Executive Deputy President in Hobart; Senior Member Graham Friedman departed after 14 years of service, first as a full-time Member and then as a full-time Senior Member; Senior Member Graham Kenny departed after 13 years of service, first as a part-time Member and later as a part-time Senior Member; Member Professor Graham Johnston was also first appointed in 1991 and retired in 2014 after 23 years of service; Member Professor Tania Sourdin departed with 13 years of service and Senior Member Steven Penglis and Member Brigadier (Dr) Graham Maynard (ret'd) departed, each having contributed 10 years of service.

A number of other members departed during the year who also made valued contributions to the work of the AAT: Senior Member Anne Britton; Senior Member Robin Creyke; Senior Member Dean Letcher QC; Senior Member Jan Redfern; Member Dr Roslyn Blakley; Member Dr Jan Chaney; Member Dr Amanda Frazer; Member Dr Hadia Haikal-Mukhtar; Member Kathryn Hogan; Member Mark Hyman; Member Dr Roderick McRae; Member Professor Peter Reilly AO and Member Dr Peter Wulf.

It was with sadness that we learnt of the passing of Alfred Argent, a former part-time Member in Melbourne, who died in September 2014. In April of this year we learnt of the death of former judge of the High Court of Australia and Federal Court of Australia John Toohey AC QC. He was appointed a presidential member of the AAT in 1980 while serving as a judge of the Federal Court and remained so until his appointment to the High Court in 1987.

We have also welcomed several new members in 2014–15, including a number of judges who I am delighted have accepted an additional commission as a judicial member of the Tribunal. While the number of matters determined by the AAT as constituted by one or more judicial members makes up only a small percentage of our total cases, it is a

great strength to have that option where the significance of a matter warrants it. I remain committed to increasing the utilisation of judicial members for reasons that were originally articulated by the Tribunal's initial President, Brennan J.

We also welcomed the important appointments of Deputy Presidents Gary Humphries, Christopher Kendall and Greg Melick in Canberra, Perth and Hobart respectively. A full list of appointments and reappointments made during the reporting year is detailed in Appendix 1 of this report.



Gathered at the ceremonial sitting of the amalgamated Administrative Appeals Tribunal on 1 July 2015 were five Presidents of the Tribunal: the Hon Acting Justice Jane Mathews AO, the Hon Sir Gerard Brennan AC KBE QC, the Hon Daryl Davies QC, the Hon Justice Kerr and the Hon Garry Downes AM QC.

# Registrar's review



It is an exciting and challenging time to be Registrar of the AAT. As a result of the amalgamation on 1 July 2015, we will become a significantly larger agency, with our caseload expected to increase by around 500 per cent, and our members and staff numbers increasing by approximately 250 per cent.

As I only commenced in the role of Registrar in April 2015, I wish simply to add my thanks and congratulations to those responsible for the excellent work undertaken in the 12 months preceding amalgamation. The smooth transition on 1 July 2015 is largely the result of the thorough planning, coordination and goodwill demonstrated by members and staff of the AAT, MRT-RRT and SSAT in the lead up to amalgamation.

Unsurprisingly, a key focus for the reporting year was the work associated with the amalgamation of the tribunals and, in particular, the work required to bring together the people and systems of the AAT, MRT-RRT and SSAT. Staff of the AAT worked closely

with colleagues in the MRT-RRT and SSAT and with officers of the Attorney-General's Department in a number of working groups to progress activities in a wide range of areas.

Extensive work took place in the following key areas to ensure the smooth transition to an amalgamated tribunal.

- **Our users and stakeholders**

Considerable efforts were made to ensure that the amalgamation was as seamless as possible for our users. Targeted communications were issued to existing review applicants and key agencies towards the end of 2014–15, to ensure they were aware of the upcoming changes. A single 1800 telephone number was activated from 1 July 2015, so that users could contact all divisions of the AAT via a single contact number. Arrangements were also put in place to ensure that every registry was in a position to receive any application lodged, irrespective of the division to which the application relates.

- **Our people**

In the lead up to amalgamation, there was strong engagement with members and staff from across the tribunals to communicate the nature and extent of the upcoming changes and the impact that amalgamation would have on day-to-day operations. These communication activities were complemented by the delivery of targeted training to assist managers and staff in dealing with the challenges associated with change.

- **Our systems**

The IT networks of the AAT, MRT-RRT and SSAT have now been integrated so that all key applications used by the various divisions and Principal Registry can be accessed from all sites. Significant progress has also been made on transitioning the entire AAT workforce onto a single human resource management system.

A new organisational structure has been developed and implemented to ensure the successful integration and delivery of corporate services and to support the work of our divisions. We are now well advanced in developing integrated budgeting and financial management arrangements, including an Audit and Risk Committee that can serve the amalgamated AAT.

- **Our information resources**

In the lead up to amalgamation, a new corporate brand was developed for the amalgamated AAT and has been in use from 1 July 2015. Drawing upon the branding, a new website was created to explain the operations of the amalgamated AAT while continuing to maintain access to the information and resources developed by the former tribunals. Furthermore, from 1 July 2015, all AAT members and staff have been able to access a single intranet, which will increasingly become a site for collaboration and internal information sharing across the divisions and Principal Registry.

- **Our workplace**

Having inherited 15 separate workplace sites on 1 July 2015, an important aspect of amalgamation will be the consolidation and rationalisation of our property portfolio. To support this work, a property masterplan has been developed to guide the creation of workplaces that effectively meet the needs of our members, staff and users into the future. Work is now well advanced on the co-location of offices in Sydney and Perth, with Brisbane expected to follow by the end of 2015–16.

## Budget & 2014–15 financial result

At the end of financial year 2014–15, the Tribunal recorded an operating surplus of \$2.970 million, prior to depreciation charges and revaluations. The surplus is largely attributable to the appointment of fewer members than anticipated and lower than expected numbers of review applications relating to the National Disability Insurance Scheme. There will need to be a continued focus on strong budget management, particularly in light of the anticipated savings associated with the amalgamation.

## Looking ahead

Work is already under way on the development of a strategic plan for the amalgamated AAT. This plan will identify our key priorities over the coming years and outline how the organisation will support the continued delivery of high-quality, effective and efficient merits review. The next year will also see the implementation of new governance arrangements as part of the creation of a single integrated organisation.

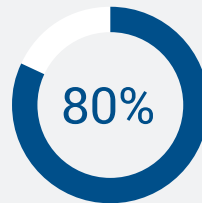
## People and acknowledgements

During the reporting period there were a number of key staff changes in the Tribunal. I would like to particularly acknowledge the former Registrar of the AAT, Philip Kellow, and the former Executive Director Operations, Nerrilee Cuthbertson, who ably filled my role before I commenced in April. I would also like to extend my thanks to the President for his leadership during this critical period, and to all of the members and staff of the former tribunals for the constructive way in which they approached the task of amalgamation.

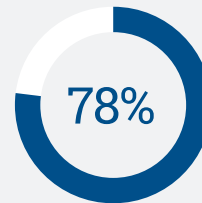
I look forward to working with all of the members and staff of the amalgamated AAT to create and deliver an integrated, client-focused and high-performing Tribunal.



# 2014–15 highlights and achievements



applications  
finalised other  
than by way of a  
decision following  
a hearing



applications  
finalised within  
12 months of  
lodgement

## **Our users – to provide a high-quality independent merits review process that is fair, just, economical, informal and quick**

- We worked closely with the Attorney-General's Department and the MRT-RRT and SSAT on the legislative changes required to give effect to the Government's decision to amalgamate the tribunals from 1 July 2015. They included amendments which support more effective and efficient dispute resolution processes.
- The AAT, MRT-RRT and SSAT collaborated to produce revised practice directions, guides, guidelines and forms for the amalgamated AAT to take effect from 1 July 2015.
- We developed and consulted users on a *Review of Taxation and Commercial Decisions Practice Direction* which sets out a new approach to managing these types of cases from 1 July 2015.
- An Integrated Dispute Resolution Working Group was established and commenced two pilots for a team approach to the early assessment of social security applications.
- We implemented a mobile and tablet friendly version of our website and ReadSpeaker text-to-speech software to enhance the accessibility of our website.
- The AAT, MRT-RRT and SSAT worked together on the development of a new website for the amalgamated AAT and implemented coordinated contact arrangements from 1 July 2015.



### **Our relationships – to engage effectively with government, tribunals, the legal profession and other interested organisations in Australia and internationally**

- We engaged extensively with the Attorney-General's Department, the MRT-RRT and SSAT and their portfolio departments in relation to the establishment of the amalgamated AAT.
- AAT members and staff continued to be active participants in the Council of Australasian Tribunals and other forums, and gave presentations at a wide range of conferences and seminars.
- We welcomed a number of international visitors to the AAT, including hosting with the Federal Court of Australia the first judge to visit the Oceania region under a judges' exchange program introduced by the International Association of Supreme Administrative Jurisdictions.
- The tenth annual Mooting Competition and the second Negotiating Outcomes on Time Competition were held, giving Australian university students a comprehensive experience of the administrative review process at the AAT.
- We offered a significant number of internship and work experience placements.

### **Our organisation – to manage our resources strategically and effectively**

- We worked closely with the MRT-RRT and SSAT to plan for, and commence implementation of, coordinated approaches to financial and human resources management, information technology, library and information services, property and security for the amalgamated AAT.
- The Long Term Accommodation Masterplan was developed for the amalgamated AAT and progress was made on planning for co-location of our offices over coming years.
- We pursued projects to improve the management of our administrative records.
- We enhanced our IT systems to improve security compliance and network management activities and to improve the robustness of our electronic case management system, TRACS.

### **Our people – to maintain a professional, productive, rewarding and safe workplace**

- Learning and development programs were delivered to assist members and staff prepare for and deal with the changes associated with the amalgamation and a range of communication channels were used to keep members and staff informed about developments relating to the amalgamation.
- Ongoing training was provided for members and staff in relation to the AAT's National Disability Insurance Scheme jurisdiction.
- We developed our relationship with the National Judicial College of Australia and worked with them to pilot a program for tribunal members on understanding and engaging people in tribunal hearings.



# Chapter // 02

Overview of the AAT

# Functions and powers

The AAT's principal function is to conduct independent merits review of administrative decisions made under Commonwealth laws. We review decisions made by Australian Government ministers, departments and agencies and, in limited circumstances, decisions made by state government and non-government bodies. We also review decisions made under Norfolk Island laws.

The AAT was established by the *Administrative Appeals Tribunal Act 1975* and commenced operations on 1 July 1976. On 1 July 2015, the Migration Review Tribunal (MRT), the Refugee Review Tribunal (RRT) and the Social Security Appeals Tribunal (SSAT) were merged with the AAT.

## Jurisdiction

The AAT does not have a general power to review decisions. We can only review a decision if an Act, regulation or other legislative instrument states that the decision can be reviewed by the AAT.

The AAT has jurisdiction to review decisions made under more than 400 Commonwealth Acts and legislative instruments. We review decisions in a wide range of areas, including decisions about bankruptcy, child support, citizenship, civil aviation, customs, family assistance and social security, freedom of information, immigration, the National Disability Insurance Scheme, passports, security assessments by the Australian Security Intelligence Organisation (ASIO), taxation, veterans' affairs and workers' compensation.

From 1 July 2015, the AAT's jurisdiction includes the review of decisions formerly reviewed by the MRT-RRT and SSAT.

In relation to Norfolk Island, the Tribunal has jurisdiction to review decisions made under 39 Norfolk Island enactments. Decisions subject to review include decisions about customs, planning and social services.

The AAT is not always the first step in having a decision reviewed. In some cases, we cannot review a decision until there has been an internal review of the primary decision or review by a specialist review body like the Veterans' Review Board.

Appendix 3 contains a list of the Commonwealth and Norfolk Island enactments under which decisions may be made that can be reviewed by the AAT as at 30 June 2015.

## Review of decisions

Merits review of an administrative decision involves considering afresh the facts, law and policy relating to that decision. The AAT considers the material that is before it and decides what is the legally correct decision or, where there can be more than one correct decision, the preferable decision. The AAT can affirm, vary or set aside the decision under review.

In carrying out our functions in 2014–15, the AAT was required to pursue the objective of providing a mechanism of review that is fair, just, economical, informal and quick: section 2A of the *Administrative Appeals Tribunal Act 1975*. On 1 July 2015, the AAT's statutory objective was amended to provide that the review mechanism must also be accessible, proportionate to the importance and complexity of a matter and promote public trust and confidence in the decision-making of the Tribunal.

The AAT seeks to provide administrative justice for individuals and organisations whose interests are affected by decisions that the AAT can review and, more broadly, to improve the quality of government decision-making.

# Organisation

The AAT consists of the President and the other members who may be appointed as Deputy Presidents, Senior Members or Members. The President is responsible for the overall management of the AAT with the assistance of the Registrar. Staff are employed to assist the AAT to carry out its functions.

## Members of the AAT

The members of the AAT are appointed by the Governor-General on a full-time or part-time basis for a term of up to seven years. Members may be reappointed.

Qualification requirements for the different categories of members are set out in the *Administrative Appeals Tribunal Act 1975*. The President of the AAT must be a judge of the Federal Court of Australia. The AAT's other members may be:

- judges of the Federal Court or Family Court of Australia
- lawyers of at least five years standing, or
- persons with relevant knowledge or skills.

Members of the AAT come from a wide variety of backgrounds with expertise in areas such as accountancy, aviation, disability, engineering, law, medicine, military affairs, public administration, science and taxation.

The President of the AAT is the Hon Justice Duncan Kerr, *Chev LH*. He was appointed a judge of the Federal Court of Australia on 10 May 2012, and President of the AAT on 16 May 2012 for a term of five years.

As at 30 June 2015, there were 79 members of the AAT. See Table 2.1 for the breakdown of full-time and part-time members by category. See Appendix 1 for a full list of the AAT's members as at 30 June 2015.

On 1 July 2015, members of the MRT-RRT and SSAT whose terms of appointment extended beyond 30 June 2015 became members of the AAT. A list of current members of the AAT is available on the AAT website.

**Table 2.1 Membership of the AAT, 30 June 2015**

CATEGORY OF MEMBER	JUDGE	FULL-TIME	PART-TIME	TOTAL (WOMEN)
President	1			1 (0)
Presidential members:				
Federal Court judges	13			13 (3)
Family Court judges	7			7 (4)
Deputy Presidents		6	7	13 (3)
Senior Members		7	12	19 (7)
Members		1	25	26 (7)
<b>Total</b>	<b>21</b>	<b>14</b>	<b>44</b>	<b>79 (24)</b>

## Divisions

The AAT exercises its powers in divisions. During 2014–15, there were five divisions: General Administrative, National Disability Insurance Scheme, Security Appeals, Taxation Appeals and Veterans' Appeals. The Taxation Appeals Division was known as the Small Taxation Claims Tribunal for the review of certain tax decisions.

From 1 July 2015, the AAT has eight divisions: Freedom of Information, General, Migration and Refugee, National Disability Insurance Scheme, Security, Social Services and Child Support, Taxation and Commercial, and Veterans' Appeals. The Migration and Refugee Division deals with applications previously made to the MRT-RRT. The Social Services and Child Support Division deals with applications previously made to the SSAT.

The President, other judges and Deputy Presidents can exercise powers in any of the divisions. Senior Members and Members may only exercise powers in the division or divisions to which they have been assigned.

Since 1 July 2015, a Deputy President may be assigned as the Head of one or more divisions to assist the President by directing the business in a division. A Deputy President or Senior Member may be assigned as the Deputy Head of one or more divisions to assist the Division Head.

## Staff of the AAT

The position of Registrar is a statutory office appointed by the Governor-General on the nomination of the President. In addition to assisting the President in managing the AAT's administrative affairs, the Registrar also undertakes functions relating to the management of applications conferred by the *Administrative Appeals Tribunal Act 1975* and other enactments.

The AAT's Registrar at 30 June 2015 is Sian Leathem. She began her five-year appointment on 7 April 2015. Her predecessor was Philip Kellow. Following his departure in January 2015, Ms Nerrilee Cuthbertson was appointed Acting Registrar until Ms Leathem was appointed.

Other staff of the AAT are employed under the *Public Service Act 1999* as ongoing, non-ongoing or intermittent employees. At 30 June 2015, the Tribunal had 157 staff. See Appendix 2 for more staffing information and a figure showing the administrative structure of the AAT at 30 June 2015, including the names of senior staff.

## Registries

### Principal Registry

Principal Registry staff advise and assist the President and the Registrar, and provide a range of services for members and staff. They are responsible for business support services, communications, financial and human resource management, corporate legal and policy services, library and information management services and technology services.

### District Registries

There are District Registries in each of the state capital cities and in Canberra. The registry service in Hobart is co-located with the Federal Court. Applications in the Northern Territory are managed primarily from Brisbane. The Supreme Court of Norfolk Island provides basic registry services on Norfolk Island with applications managed principally by the registry in Sydney.

Conference Registrars conduct the majority of the alternative dispute resolution processes held by the AAT. Other District Registry staff:

- provide information to parties and their representatives and the general public on the operation and procedures of the Tribunal
- process applications and facilitate the listing and conduct of alternative dispute resolution processes and hearings, and
- provide administrative and other support services to members.

## Case management

The AAT's case management processes are designed to promote the orderly passage of applications from lodgement to resolution, equitable treatment of parties, achievement of case management targets and effective use of Tribunal resources.

The case management processes described here and illustrated in Figure 2.2 are those that were used in the AAT during 2014–15. In general, they continue to apply from 1 July 2015 for applications dealt with in divisions other than the Migration and Refugee Division and the Social Services and Child Support Division.

When the AAT receives a valid application, we notify the decision-maker that the application has been made. The decision-maker then has 28 days to provide the AAT and the applicant with a statement of reasons for the decision and all documents relevant to the review.

In relation to most applications, the AAT's approach is to assist the parties to attempt to reach an agreed outcome while ensuring that steps are taken to prepare the case for hearing in the event it cannot be resolved by agreement. A Conference Registrar will hold one or more conferences with the parties, either in person or by telephone, to discuss and define the issues in dispute, identify and consider additional material that may be obtained, explore whether the matter can be settled and discuss the future conduct of the review. Where appropriate, the application may be referred to another form of alternative dispute resolution – conciliation, mediation, case appraisal or neutral evaluation. We set timetables and issue directions for the steps the parties must take in the review.

We modify our case management process for particular types of cases as well as in individual cases to ensure they are dealt with in the most effective and efficient way. For example, some types of applications are managed from lodgement by Tribunal members holding directions hearings. These include applications that require an expedited review, applications about security assessments made by ASIO and, from 1 July 2015, most applications in the Taxation and Commercial Division. Where appropriate, applications may still be referred to an alternative dispute resolution process to attempt to reach an agreed outcome or narrow the issues in dispute.

If agreement cannot be reached in a case, the Tribunal – constituted by one, two or three members – conducts a hearing and makes a decision.

Distinct processes apply from 1 July 2015 in relation to applications in the AAT's Migration and Refugee Division and Social Services and Child Support Division, formerly dealt with in the MRT-RRT and SSAT. More information about those processes is available on the AAT website.

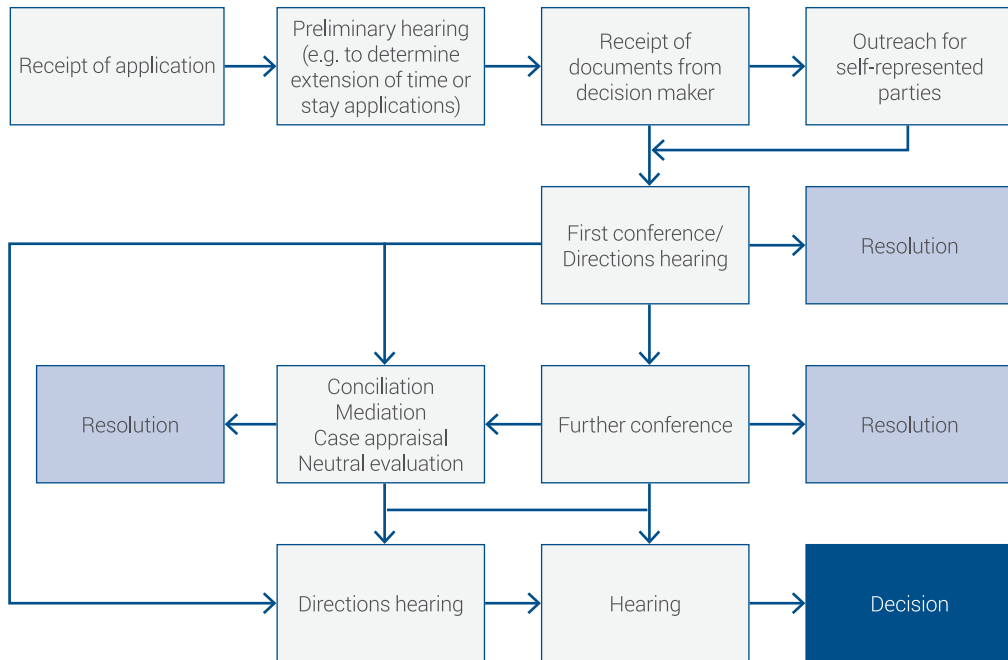
## Directions, guides, guidelines and process models

The AAT publishes a range of documents that set out our policies and procedures. They are designed to assist parties and their representatives to understand the AAT’s processes and what is expected of them during the review process.

Practice directions and jurisdictional guides issued by the President set out procedures for managing particular types of applications. Other presidential directions and guidelines deal with specific aspects of the review process such as constituting the Tribunal and the use of expert evidence. We have also developed process models describing each stage of the alternative dispute resolution processes used by the AAT and a policy that guides the referral of applications to those processes.

Our practice and procedure documents were reviewed and updated in anticipation of the commencement of the amalgamated AAT on 1 July 2015. They are available on the AAT website.

**Figure 2.2 Case management process**





# Accessing the AAT

The AAT employs a range of measures to assist potential applicants, parties and other people to access the Tribunal and participate in the review process.

## Information about the AAT and assistance in relation to the review process

We offer written information about our role and procedures in plain language in a variety of formats. Some information is also made available in community languages. AAT staff respond to enquiries from parties and representatives about the review process and also proactively contact self-represented parties in certain types of cases to explain our processes, answer any questions and identify whether the party will require an interpreter or assistance because of a disability.

Self-represented parties who have given the AAT a mobile telephone number receive an SMS reminder a few days before an upcoming case event.

Where relevant, the AAT makes information available to parties about legal aid services, community legal centres or other persons or organisations that may be able to provide advice and assistance in relation to the review process or how to find such assistance.

In New South Wales, Queensland, South Australia, Victoria and Western Australia, legal advice schemes have been established with the legal aid commissions. A legal aid solicitor attends the AAT on a weekly or fortnightly basis and provides advice and minor assistance to self-represented parties in certain types of cases. Further assistance, such as representation, may be provided if a person makes a successful application for legal aid. The AAT advises self-represented parties of the service and makes appointments for them.

## Interpreting services

If a party or witness requires an interpreter, the AAT engages one and meets the cost. We generally use interpreters accredited by the National Accreditation Authority for Translators and Interpreters (NAATI) at the 'Professional Interpreter' level. If an interpreter is not available in a language at that level, we may use an interpreter accredited as a 'Paraprofessional Interpreter' or, if NAATI does not offer accreditation testing in the language, an interpreter recognised by NAATI.

We have developed information for interpreters in relation to our procedures and terminology as well as guidelines relating to the role of the interpreter.

## Access by people with disability

The AAT strives to make access easier for people with disability by:

- ensuring the website meets the World Wide Web Consortium's Web Content Accessibility Guidelines version 2.0 (WCAG 2.0) web standard to Level AA
- making ReadSpeaker, a text-to-speech software service, available on the website
- providing portable hearing loop systems in Tribunal premises
- facilitating telephone contact for people with a hearing or speech impairment
- making all AAT premises wheelchair accessible and ensuring other premises used by the AAT are accessible, and
- providing for participation in alternative dispute resolution processes or hearings by telephone or video-link.

## Service Charter and complaints

The AAT's Service Charter sets out the standards of service that people can expect when they deal with the Tribunal. The Charter also includes information on how to make a complaint about the AAT and our complaint-handling procedures. It is written in clear, simple language.

The Service Charter was reviewed during 2014–15 in advance of the amalgamation of the AAT, MRT-RRT and SSAT. The revised Service Charter is on the AAT's website.

The AAT's compliance with its commitments under the Charter as it was in 2014–15 is discussed in Chapter 3, along with complaints information.

# Chapter // 03

Our performance

The Tribunal aims to manage its workload in an effective and efficient manner, responding to changes in the number and nature of applications over time. Performance targets define standards for dealing with applications, and assist us to meet the outcome and program requirements defined in the Portfolio Budget Statements.

## Workload overview

The AAT received 6,581 applications and finalised 6,748 applications in 2014–15. There were 4,900 applications current at 30 June 2015.

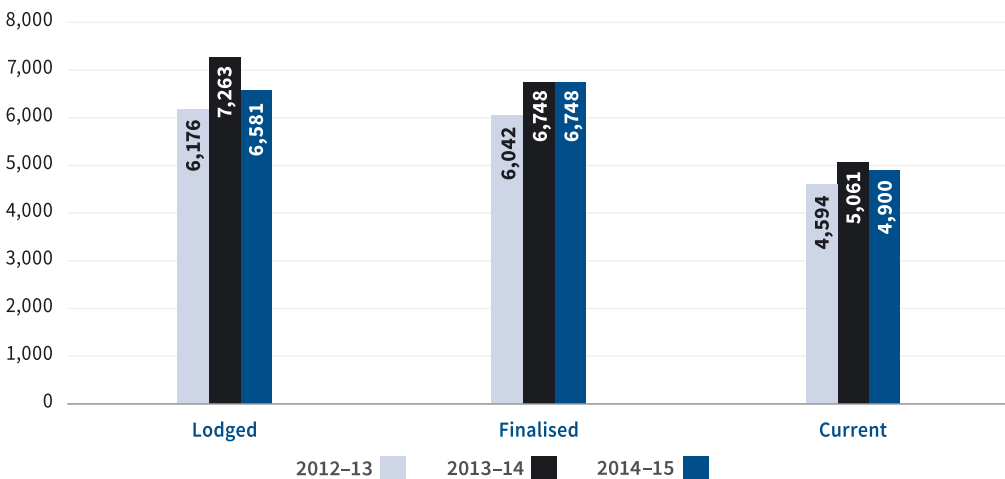
Lodgements during the reporting year were nine per cent lower than in 2013–14. While there was an increase in the number of applications relating to social security decisions, there was a significant decrease in applications for review of taxation decisions. Lodgements in our other major jurisdictions – veterans' affairs and workers' compensation – remained relatively steady.

In relation to finalisations, the AAT completed the same number of applications in 2014–15 as it did in 2013–14. Finalisation patterns reflect recent lodgement trends with increases in the social security and workers' compensation jurisdictions and a decline in the number of taxation applications finalised.

The number of applications on hand at 30 June 2015 was three per cent lower than the previous year, reflecting the overall decline in lodgements in 2014–15. The majority of applications on hand at 30 June 2015 were less than 12 months old with some increase in the proportion of cases older than 12 months.

Chart 3.1 shows applications lodged and finalised in the three most recent reporting years, and applications current at 30 June in each year. More detailed information on the types of applications lodged and finalised, and the outcomes of cases finalised during the reporting year, is available in Appendix 4.

**Chart 3.1 Applications lodged, finalised and current – Total**



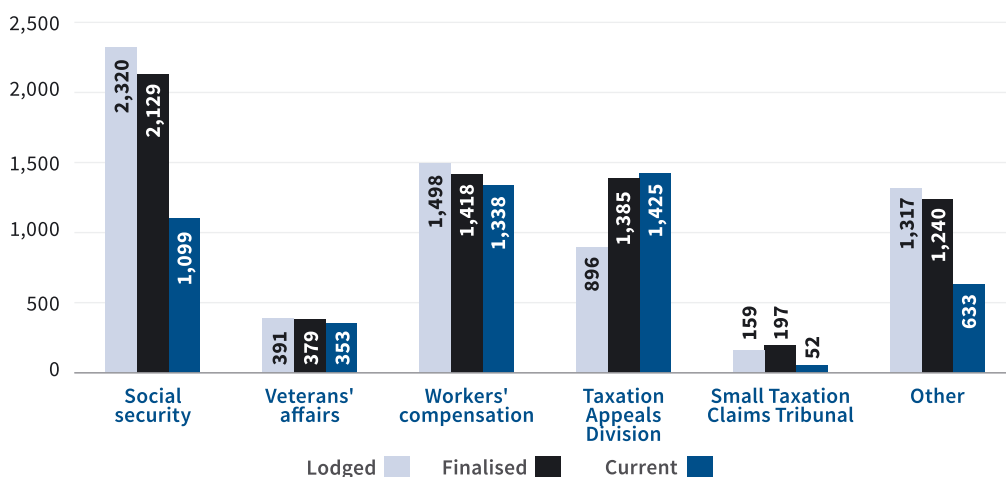
## Workload by jurisdiction

Applications for review of social security decisions were the most common type of application lodged with the AAT in 2014–15, constituting 35 per cent of all lodgements. Applications in the workers' compensation and taxation jurisdictions comprised 23 per cent and 16 per cent of all lodgements respectively. The veterans' appeals jurisdiction was six per cent of all lodgements. All other applications constituted 20 per cent of total lodgements.

The taxation jurisdiction is the only one in which the number of applications finalised was greater than the number lodged in 2014–15. Clearance rates were higher than 90 per cent in the social security, veterans' affairs and workers' compensation jurisdictions as well as in relation to all other types of applications.

The number of applications lodged and finalised in each of our major jurisdictions in 2014–15 and the number of applications on hand at 30 June 2015 is shown in Chart 3.2.

**Chart 3.2 Applications lodged, finalised and current in 2014–15 – By jurisdiction**



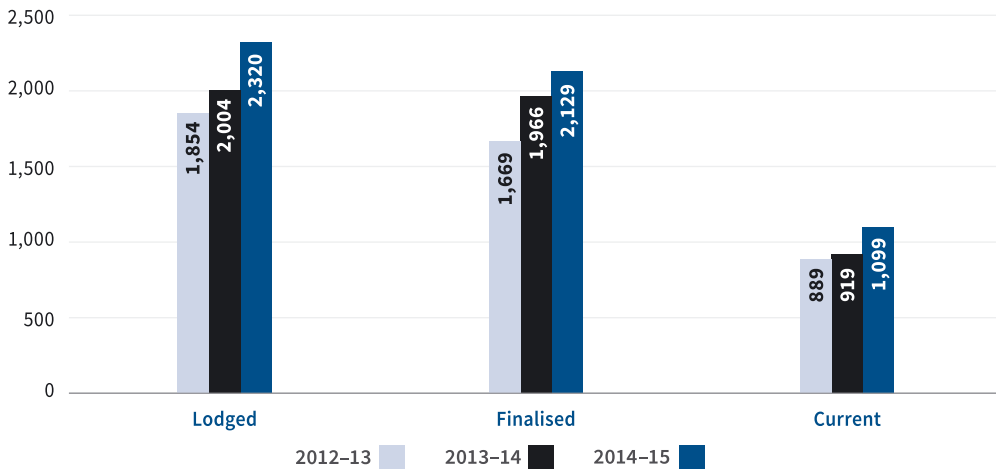
### Social security

The number of applications for review of family assistance and social security decisions lodged with the AAT in 2014–15 was 16 per cent higher than in 2013–14, as shown in Chart 3.3. This rate of increase was double the size of the increase recorded in the preceding year. Applications about age pension, disability support pension and overpayments and debt recovery were the principal sources of the increase in lodgements in 2014–15.

The departments that administer family assistance and social security entitlements lodged 104 applications in 2014–15, four per cent of total lodgements in this jurisdiction. This compares with 54 and 47 applications lodged in the preceding two years respectively.

The number of applications finalised in 2014–15 increased by eight per cent, reflecting the increase in lodgements in this jurisdiction. The significant increase in lodgements during the reporting year has led to a 20 per cent increase in applications on hand at 30 June 2015.

**Chart 3.3 Applications lodged, finalised and current – Social security**

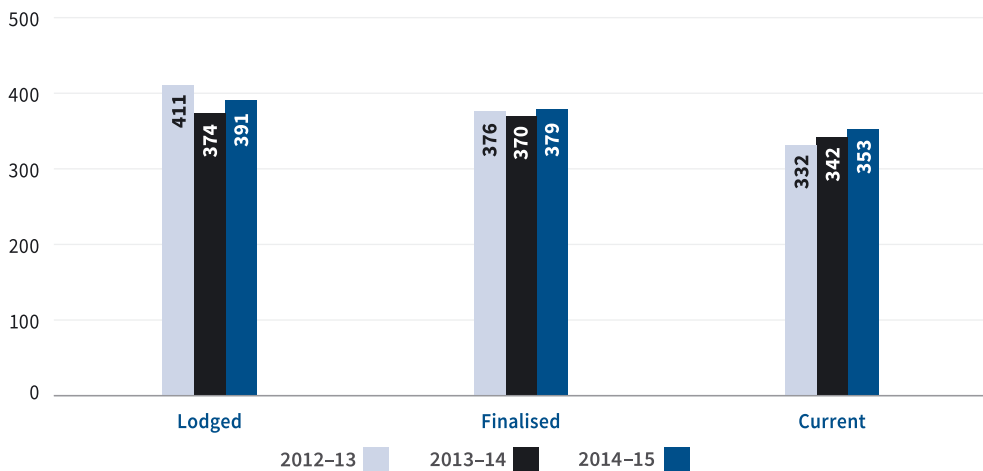


**Veterans’ affairs**

The number of applications lodged in the veterans’ affairs jurisdiction increased only marginally in 2014–15. This relates primarily to a greater number of applications for review of decisions under the *Veterans’ Entitlements Act 1986* relating to disability pension. Overall, lodgements in this jurisdiction have remained relatively consistent in recent years.

As shown in Chart 3.4, there was a small increase in the number of applications finalised in 2014–15 as well as in the number of current applications at 30 June 2015.

**Chart 3.4 Applications lodged, finalised and current – Veterans’ affairs**

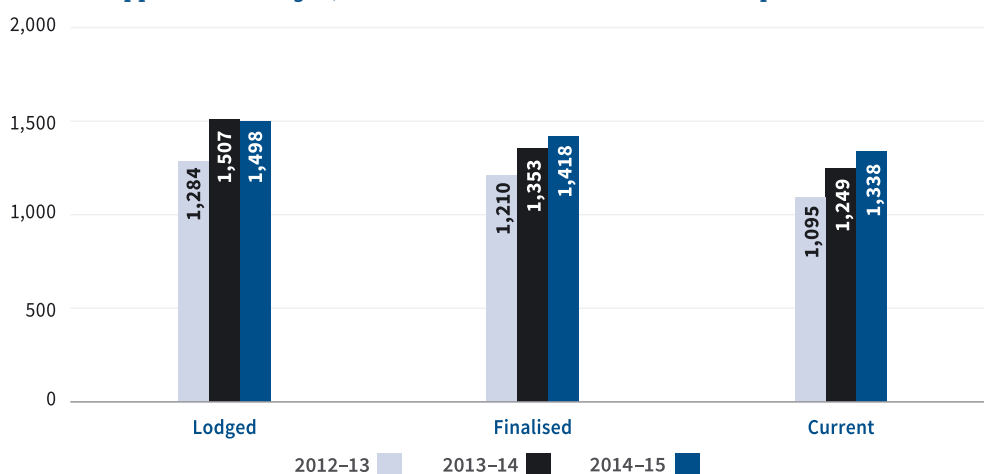


## Workers' compensation

Lodgements in the workers' compensation jurisdiction in 2014–15 were similar to 2013–14 both in relation to applications for review of decisions made under the *Safety, Rehabilitation and Compensation Act 1988* and under the *Seafarers Rehabilitation and Compensation Act 1992*. While there was an increase in applications relating to decisions made by Comcare, there were fewer applications for review of decisions made by the Linfox group of companies and the Military Rehabilitation and Compensation Commission.

The number of compensation applications finalised in 2014–15 rose by five per cent and the number of applications on hand at 30 June 2015 rose by seven per cent, as shown in Chart 3.5. These trends reflect the overall increase in lodgements in this jurisdiction in the last two reporting years.

**Chart 3.5 Applications lodged, finalised and current – Workers' compensation**

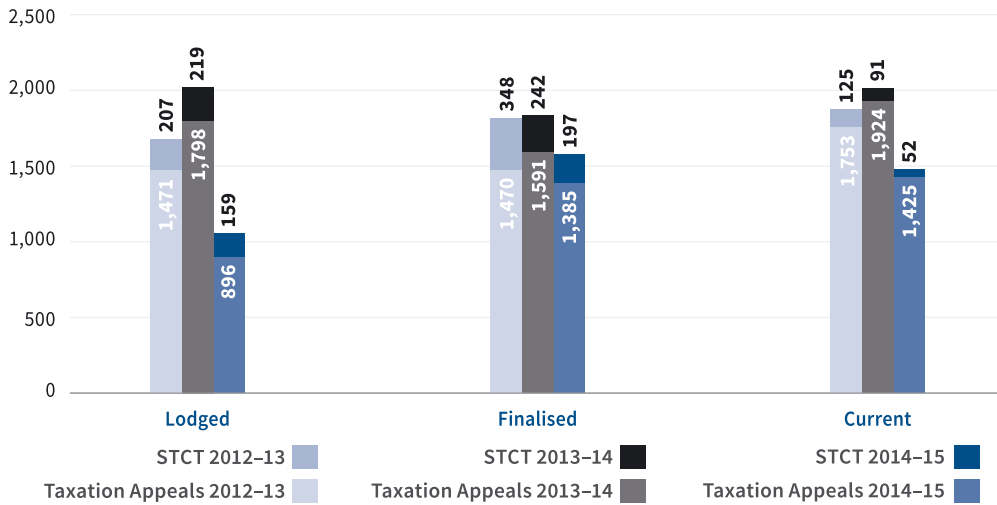


## Taxation

The number of applications lodged in the Taxation Appeals Division declined by 50 per cent in 2014–15. While the number of applications decreased for most case types, it was most marked in relation to applications for review of decisions relating to income tax. The commitment of the Australian Taxation Office (ATO) to new processes that facilitate the earlier resolution of matters which otherwise may have resulted in applications to the AAT is likely to have contributed to this result. These changes in the ATO's processes are likely to affect the AAT's case mix with the proportion of complex or intractable disputes increasing. The significant fall in lodgements led to a 13 per cent decrease in the number of applications finalised in 2014–15 and a 26 per cent decrease in the number of applications on hand at 30 June 2015, as shown in Chart 3.6.

There was a 27 per cent decrease in lodgements in the Small Taxation Claims Tribunal in 2014–15 which can also be attributed primarily to a fall in the number of applications for review of income tax decisions. The number of finalisations was 19 per cent lower than in 2013–14. With finalisations exceeding lodgements for a third consecutive year, the number of applications on hand at 30 June 2015 declined by 43 per cent.

**Chart 3.6 Applications lodged, finalised and current – Taxation Appeals Division and Small Taxation Claims Tribunal**



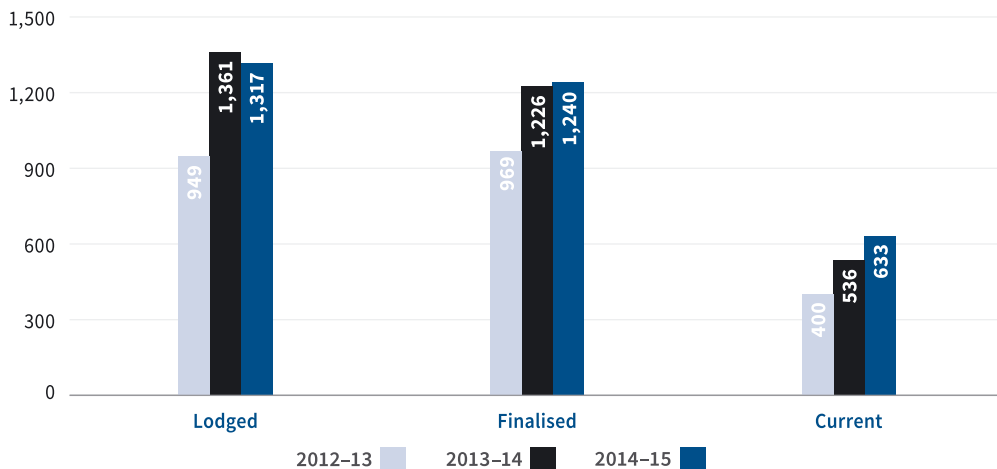
### Other jurisdictions and applications

The overall number of applications lodged in the AAT’s other jurisdictions fell marginally in 2014–15 following a significant increase in 2013–14. There were increases in the number of applications for review of a range of decision types in 2014–15, including decisions about citizenship, the fair entitlements guarantee, freedom of information and marriage celebrants. These were offset by decreases in the number of applications about civil aviation and customs decisions as well as a significant decline in the number of stand-alone applications lodged with the AAT seeking an extension of time within which to lodge an application for review.

The number of finalisations in these areas of our work in 2014–15 was similar to 2013–14. As lodgements continued to exceed the number of finalisations, there was an 18 per cent increase in applications on hand at 30 June 2015.

The Tribunal received 18 applications for review of decisions made by the National Disability Insurance Agency in 2014–15, similar to the number received in 2013–14. Eighteen applications were finalised in 2014–15 with 12 outstanding as at 30 June 2015.

**Chart 3.7 Applications lodged, finalised and current – Other jurisdictions and applications**





# Performance

## Outcome and performance information

The AAT had one outcome specified in the 2014–15 Portfolio Budget Statements:

Access to a fair, just, economical, informal and quick review mechanism for applicants through reviews of government administrative decisions, including dispute resolution processes and independent formal hearings.

We are a single-program agency.

## Deliverables

The AAT's primary deliverables for 2014–15 were completed reviews of decisions, and there were two paths to achieving them:

- applications finalised without a hearing, and
- applications finalised with a hearing.

Our deliverables targets and our actual performance for 2014–15 are shown in Table 3.8.

**Table 3.8 Deliverables targets and results, 2014–15**

	TARGET	RESULT
Applications finalised without a hearing		
Number of matters finalised without a hearing	6,295	5,406
Applications finalised with a hearing		
Number of matters finalised with a hearing	1,574	1,342

The number of applications finalised by the AAT, both with and without a hearing, was lower than the budget projections for 2014–15. We received a lower than anticipated number of applications for review of decisions relating to the National Disability Insurance Scheme.

## Key performance indicators

The AAT's key performance indicators for 2014–15 were:

- to finalise 75 per cent of applications within 12 months of lodgement, and
- to resolve 80 per cent of applications without a hearing.

For the second indicator, we use alternative dispute resolution to help the parties try to reach agreement about how their case should be resolved. The Tribunal conducts a hearing and make a decision if an application cannot otherwise be resolved.

The AAT's actual performance for 2014–15 is shown in Table 3.9.

**Table 3.9 Key performance indicators and results, 2014–15**

	TARGET	RESULT
Percentage of applications finalised within 12 months of lodgement	75%	78%
Percentage of applications resolved without a hearing	80%	80%

In relation to the timeliness of dealing with applications, we exceeded the target in the Portfolio Budget Statements by three percentage points. This target was also exceeded in the two previous financial years: 76 per cent of applications were finalised within 12 months in 2012–13 and 82 per cent in 2013–14. More information about timeliness is set out below.

In relation to resolving applications without a hearing, we met the target of 80 per cent in 2014–15. While higher than the 79 per cent result for 2012–13, it is lower than the 82 per cent result achieved in 2013–14. For more information on the percentage of applications finalised without a hearing in each of the major jurisdictions, see Table A4.4 in Appendix 4.

See Appendix 5 for the summary table showing total resources for the AAT compared with the total payments made during 2014–15. The appendix also includes a summary table showing the total resources for the AAT’s outcome.

## Time standards

We monitor our performance against time standards for steps in the review process as well as for the finalisation of applications, both generally and in our major jurisdictions.

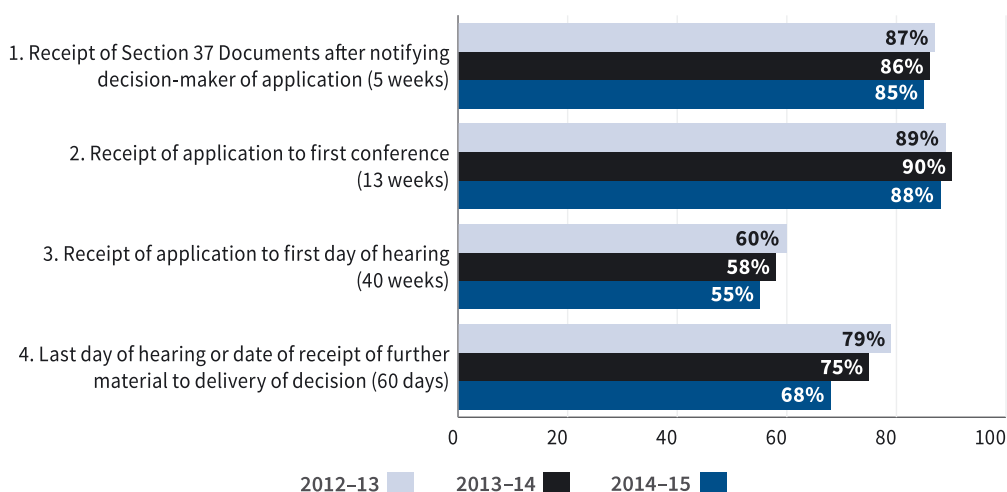
### Time standards for steps in the review process

We report on the timeliness of completing four steps in the review process:

- the time taken by the decision-maker to lodge the documents relating to the decision under review that are required under section 37 of the *Administrative Appeals Tribunal Act 1975* after receiving notice of an application
- the time between lodging an application and holding the first conference
- the time between lodging an application and holding a hearing
- the time taken by the Tribunal to deliver a decision following the last day of hearing or the date of receipt of further material after a hearing.

The decision-maker controls step one; the AAT and the parties share the responsibility for the timeliness of steps two and three; and the AAT controls the timeliness of step four.

Timeliness results for 2014–15 and the two previous reporting periods are shown in Chart 3.10.

**Chart 3.10 Performance against time standards**

The proportion of applications in which the decision-maker lodged the Section 37 Documents within five weeks of receiving notice of the application was again marginally lower in 2014–15 than in the previous year.

We continued to hold a high proportion of first conferences within 13 weeks of the lodgement of an application in 2014–15. However, the proportion of applications in which the hearing was held within 40 weeks of lodgement decreased further in the reporting year as did the proportion of decisions delivered within 60 days after a hearing.

### Time standards for finalising applications in major jurisdictions

We aim to finalise the majority of applications within 12 months of lodgement with specific targets set for each of the major jurisdictions. In relation to the Small Taxation Claims Tribunal, our goal was to finalise applications within 12 weeks of lodgement.

Our results for 2014–15 and the two previous reporting years are in Table 3.11.

**Table 3.11 Percentage of applications finalised within time standards**

JURISDICTION	TARGET %	2012–13 %	2013–14 %	2014–15 %
All	—	76	82	78
Social security <sup>a</sup>	90	93	93	93
Veterans' affairs <sup>a</sup>	80	70	70	61
Workers' compensation <sup>a</sup>	75	68	70	65
Taxation Appeals Division <sup>a</sup>	75	67	77	73
Small Taxation Claims Tribunal <sup>b</sup>	—	27	33	37

<sup>a</sup> Time standard: percentage of applications finalised within 12 months

<sup>b</sup> Time standard: percentage of applications finalised within 12 weeks

The proportion of applications finalised within 12 months in the social security jurisdiction in 2014–15 exceeded the 90 per cent target by three percentage points. This is consistent with the results achieved in the previous two reporting years. Sixty-seven per cent of all social security applications were finalised within six months of lodgement, and 98 per cent within 18 months.

The level of performance in the veterans' affairs jurisdiction declined in 2014–15 with 61 per cent of applications finalised within 12 months compared to 70 per cent in the previous two financial years. Eighty-five per cent of applications were finalised within 18 months, compared with 87 per cent in 2013–14.

In the workers' compensation jurisdiction, the 65 per cent result achieved in 2014–15 was five percentage points lower than the result for 2013–14. Eighty-seven per cent of applications were finalised within 18 months, marginally lower than the result achieved in 2013–14.

The proportion of applications finalised within 12 months in the Taxation Appeals Division fell from 77 per cent in 2013–14 to 73 per cent in the reporting year. However, the level of performance achieved in 2014–15 remains higher than the results for the years prior to 2013–14. Eighty-seven per cent of applications were finalised within 18 months in the reporting year, which was consistent with the previous year.

In the Small Taxation Claims Tribunal, the proportion of applications finalised within 12 weeks improved by four percentage points but remained relatively low. Our experience has been that applications dealt with in the Small Taxation Claims Tribunal cannot necessarily be completed faster than other types of taxation reviews.

There are a range of reasons why an application may not proceed to hearing or be finalised within the time standards. The pace that applications progress through the pre-hearing stage is heavily influenced by the time the parties need to undertake relevant investigations, obtain expert evidence and gather other relevant material. This is particularly so for applications in the veteran's affairs and workers' compensation jurisdictions where considerable investigation and evidence gathering is often not commenced, particularly by an applicant, until the review process begins. In workers' compensation applications, an applicant who receives a favourable outcome at the AAT can only recover legal costs, including the costs of obtaining medical evidence, that have been incurred in relation to the AAT review process. Some applications can also be delayed pending a decision by the decision-maker on a related matter, by criminal proceedings or because additional time is required to allow the parties a further opportunity to resolve the dispute without a hearing. In some cases, parties cannot proceed because of illness or other adverse circumstances. The AAT's ability to list hearings in a timely manner is affected by the number of members who can be listed as well as the availability of parties, representatives and witnesses, particularly expert witnesses. Delays in the delivery of decisions following a hearing can also contribute to delays in finalising applications.

We continued to monitor the time that applications spend in each of the major stages of review in 2014–15 and registries conducted regular file audits on older cases. We will continue to identify sources of avoidable delay, and work with stakeholders on minimising such delays.

# External scrutiny

AAT decisions may be appealed to the courts. Our operations are also subject to external scrutiny by way of complaints to the Commonwealth Ombudsman and other bodies, requests under the *Freedom of Information Act 1982*, inquiries by Parliamentary Committees and audits by the Australian National Audit Office.

## Appeals against AAT decisions

A party could appeal to the Federal Court, on a question of law, against most types of final decisions made by the AAT in 2014–15 pursuant to section 44 of the *Administrative Appeals Tribunal Act 1975* (section 44 appeals). The Federal Court could transfer the appeal to the Federal Circuit Court unless the Tribunal was constituted by, or included, a presidential member.

A party could also seek judicial review of decisions made in the course of the review process and in respect of certain final decisions under the *Administrative Decisions (Judicial Review) Act 1977*, section 39B of the *Judiciary Act 1903*, Part 8 of the *Migration Act 1958* or section 75(v) of the Constitution. Applications could be made to the Federal Court, the Federal Circuit Court or the High Court.

In 2014–15, 91 section 44 appeals were lodged with the Federal Court. There were six applications for judicial review made under other enactments, two of which related to decisions concerning visas under the *Migration Act 1958*. Table A4.9 in Appendix 4 provides information on the number of appeals lodged against decisions in each of the AAT's major jurisdictions.

During the reporting year, 104 section 44 appeals and 16 applications for judicial review made under other enactments were finally determined in the courts. The AAT's decision was set aside in 29 cases, representing 24 per cent of all appeals determined and less than one per cent of all applications that the AAT finalised in the reporting year. The proportion of AAT decisions set aside on appeal improved by four percentage points in 2014–15. In 2013–14, the AAT's decision was set aside in 35 cases, representing 28 per cent of all appeals determined in that year.

Table A4.10 in Appendix 4 offers more information on appeals determined during the reporting year and their outcomes.

During the reporting year, there were no judicial decisions or decisions of other tribunals that had, or may have had, a significant impact on the operations of the AAT.

## Freedom of information

The AAT received nine requests for access to documents under the *Freedom of Information Act 1982* in 2014–15. One request made in 2013–14 was outstanding at the beginning of the reporting period. Table 3.12 shows the number of requests made over the last three years.

**Table 3.12** Freedom of information requests

	2012–13	2013–14	2014–15
Number of requests made	7	10	9

The outstanding request from 2013–14 and all requests made to the AAT in 2014–15 were finalised in the reporting year. There were no requests outstanding at 30 June 2015.

Of the ten requests that were finalised, four requests were granted in full and two were granted in part. Four requests were refused, three on the basis that the AAT held no documents falling within the scope of the request.

An application was lodged with the Office of the Australian Information Commissioner (OAIC) during the reporting period for review of one of the AAT's refusal decisions. The OAIC exercised its discretion not to review the decision on the basis that the application was misconceived.

The AAT did not receive any requests to amend or annotate records.

### **Information Publication Scheme**

Agencies subject to the *Freedom of Information Act 1982* are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the *Freedom of Information Act 1982* and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements. The AAT's plan is on the website.

### **Ombudsman**

During 2014–15, the Commonwealth Ombudsman received 40 approaches concerning the AAT. The Ombudsman conducted two investigations and concluded no further investigation was warranted in all of the circumstances.

### **Complaints to other bodies**

No complaints were made to the Australian Human Rights Commission during the reporting period. The AAT did not receive notice of any complaints from the Office of the Australian Information Commissioner.

### **Reports by the Auditor-General or parliamentary committees**

The AAT's operations were not the subject of any report by the Auditor-General or any Parliamentary Committee during the reporting period.

## **Service Charter**

The AAT has a Service Charter which sets out our service standards and information relating to making complaints about the Tribunal, including the standards for responding to complaints.

Information on the extent of the Tribunal's compliance with the service standards in place during 2014–15 (where information is available) is in Table 3.13.

**Table 3.13 Service standards**

COMMITMENT	RESULT FOR 2014–15
<b>WE WILL TREAT YOU WITH RESPECT AND COURTESY</b>	
We will be polite, respectful and courteous and use language that is clear and understandable.	AAT members and staff strive to be polite, respectful and courteous and use clear and understandable language so that Tribunal users can understand our processes. Of the complaints finalised in 2014–15, two involved adverse findings in relation to issues of this kind.
<b>WE WILL MAKE OURSELVES ACCESSIBLE</b>	
Country residents can contact us on our national telephone number for the cost of a local call.	The AAT's national 1300 telephone number was available throughout the year.
People who are deaf or have a hearing or speech impairment can contact the AAT.	The AAT used the National Relay Service to provide users with a range of call options including TTY as well as internet, SMS and video relay.
Wheelchair access and hearing induction loops will be available at each office.	All AAT premises were wheelchair-accessible. Portable induction loops were available at each of our registries.
Hearings will be held in capital cities and in country centres.	The AAT conducted 26 hearings, three conferences, two conciliations, one mediation and one interlocutory hearing in locations outside capital cities.
Where appropriate you may participate in a hearing by telephone or by video-link.	The AAT conducted the following listings by telephone or by video-link: <ul style="list-style-type: none"> <li>• conferences – 6,139</li> <li>• other alternative dispute resolution processes – 12</li> <li>• directions hearings – 1,332</li> <li>• interlocutory hearings – 351</li> <li>• hearings – 87</li> </ul>
If you need an interpreter, we will provide one free of charge.	The AAT arranged for an interpreter to participate in an alternative dispute resolution process or hearing where needed. Interpreters were provided free of charge.
If you are self-represented, we will help you understand Tribunal procedures through our Outreach program. Outreach officers will contact self-represented parties by telephone within six weeks of an application being lodged.	Data collated for Outreach, for 1,328 parties, shows the average time from lodgement of an application to Outreach contact was 41 days.
<b>WE WILL DEAL WITH YOU FAIRLY</b>	
A private conference will usually be held within 10 weeks of an application being lodged.	69 per cent of first conferences were held within 10 weeks of lodgement, which was five percentage points lower than the 74 per cent result achieved in 2013–14.

**Table 3.13 Service standards (continued)**

COMMITMENT	RESULT FOR 2014–15
<b>WE WILL OPERATE IN AN EFFICIENT MANNER</b>	
If a decision was not given orally at a hearing, written decisions will usually be provided within two months.	68 per cent of decisions were delivered within 60 days of the last day of hearing or the receipt of further submissions or other material, which was seven percentage points lower than the 75 per cent result achieved in 2013–14 (see Chart 3.10).

## Complaints to the AAT

Complaints may be made to the AAT orally or in writing. When a complaint is made in person or by telephone, the AAT attempts to resolve it immediately. We aim to respond to written complaints within 20 working days. If more time is required, because of the complexity of the complaint or the need to consult with other persons before providing a response, the AAT advises the complainant of progress in handling the complaint.

The AAT treats all complaints seriously and conducts investigations in an impartial manner as quickly as possible having regard to the principles of procedural fairness. Possible responses to a complaint include the provision of information or an explanation, an apology, a change to practice and procedure or consideration of additional training and development for AAT personnel.

During 2014–15, the AAT received complaints from 28 individuals. Table 3.14 shows the number of complaints made over the three most recent reporting years. The 28 complaints made in 2014–15 were about the issues shown in Table 3.15.

**Table 3.14 Complaints to the AAT**

	2012–13	2013–14	2014–15
Number of complaints made	24	25	28

**Table 3.15 Issues raised in complaints to the AAT**

ISSUE	NUMBER OF COMPLAINTS
Tribunal decisions	10
General procedural issues	8
Conduct of AAT members	4
Conduct of AAT staff	4
Conduct of conferences	2
<b>Total</b>	<b>28</b>



The AAT provided a response to 28 complaints in 2014–15. The AAT responded to 27 of the 28 complaints within 20 working days. The average number of days from complaint to final response was 12 working days.

The AAT found that it could have handled matters more appropriately in relation to three complaints, which raised issues concerning the progress of an application for review and the conduct of AAT personnel. The Tribunal offered an apology in each case and raised the matters with the relevant personnel.

## Additional functions conferred on tribunal members

As well as performing their role under the *Administrative Appeals Tribunal Act 1975*, AAT members may exercise powers under a range of other Acts in their personal capacity.

### Warrants, controlled operations and other functions

Members of the AAT who meet the qualification requirements set out in the legislation may be nominated by the responsible Minister to:

- issue telecommunications interception warrants and stored communications warrants under the *Telecommunications (Interception and Access) Act 1979*
- issue warrants and exercise related powers under the *Surveillance Devices Act 2004*
- vary controlled operations authorities and issue delayed notification search warrants under the *Crimes Act 1914*
- make continued preventative detention orders under the *Criminal Code Act 1995*
- issue examination notices under the *Fair Work (Building Industry) Act 2012*
- make orders allowing information given to the Inspector of Transport Security to be disclosed to another government agency under the *Inspector of Transport Security Act 2006*, and
- issue search warrants and exercise related powers under the *Tobacco Plain Packaging Act 2011*.

For some of these functions, only the President and Deputy Presidents may be nominated to exercise the power. In relation to other functions, Senior Members and Members who have been enrolled as a legal practitioner for at least five years may be nominated.

All members of the AAT are authorised to exercise a range of powers relating to monitoring overseas students' compliance with visa conditions under the *Education Services for Overseas Students Act 2000* and the *Migration Act 1958*.

Table 3.16 shows the number of occasions on which AAT members considered applications under any of the above Acts over the past three years. There was a small increase in the number of occasions in 2014–15.

**Table 3.16 Applications relating to warrants, controlled operations and other functions considered by AAT members**

	2012–13	2013–14	2014–15
Number of occasions on which applications considered	2,764	2,715	2,786

The AAT is flexible in performing these functions and members are available outside standard business hours. In the reporting period, there were 162 out-of-hours appointments held.

In a proportion of applications, the issue of a warrant or other authorisation is only granted after further information is provided at the request of the authorised member. A small number of warrant applications are refused, some only granted after conditions are imposed (including conditions in relation to privacy) and, in some instances, the warrant is issued for a lesser period of time than that sought by the law enforcement agency.

### Proceeds of crime examinations

All presidential members of the AAT, and any Senior Member or Member who has been enrolled as a legal practitioner for at least five years, may be appointed by the responsible Minister as an approved examiner under the *Proceeds of Crime Act 2002* or the *Proceeds of Crime Regulations 2002*. Approved examiners are authorised to issue examination notices at the request of the Australian Federal Police and to oversee compulsory examinations in connection with confiscation proceedings.

Table 3.17 shows the number of examination sessions conducted by AAT members in the last three years. The number of examinations has increased substantially in the past year.

**Table 3.17 Examinations held under the *Proceeds of Crime Act 2002***

	2012–13	2013–14	2014–15
Number of examination sessions held	28	28	57

# Chapter // 04

Our users and our relationships

# Our users

The principal users of the AAT are the parties to applications in the Tribunal and their representatives. Parties may be individuals, organisations or government agencies. This part of the report provides information on actions undertaken during the reporting period relating to Goal One in the Tribunal's *Strategic Plan 2014–2017*: to provide a high-quality independent merits review process that is fair, just, economical, informal and quick. The strategic priorities were:

- ensuring we provide highly effective and efficient integrated dispute resolution processes
- providing accessible and effective registry services, and
- maintaining effective communication and engagement with our users and the public.

## Changes to the AAT's legislation

Following the announcement in May 2014 of the Government's decision to amalgamate the key Commonwealth merits review tribunals, the AAT worked closely with the Attorney-General's Department, the Migration Review Tribunal and Refugee Review Tribunal (MRT-RRT), the Social Security Appeals Tribunal (SSAT) and their portfolio departments on the development of the legislative amendments required to create the amalgamated AAT.

### ***Tribunals Amalgamation Act 2015***

The Tribunals Amalgamation Bill 2014 was introduced into the Parliament on 3 December 2014, was passed by the Senate and the House of Representatives in the Winter sittings and received Royal Assent on 26 May 2015. The *Tribunals Amalgamation Act 2015* commenced on 1 July 2015, amending the *Administrative Appeals Tribunal Act 1975*, the *Migration Act 1958*, relevant social services legislation and a number of other Acts.

The amending legislation has established the governance structure for the amalgamated AAT and introduced a revised divisional structure for the management of our workload from 1 July 2015. In particular, the new Migration and Refugee Division deals with applications formerly made to the MRT-RRT and the new Social Services and Child Support Division handles applications formerly made to the SSAT. The Small Taxation Claims Tribunal (STCT) has ceased to exist with all applications about tax decisions managed in the new Taxation and Commercial Division. A lower application fee continues to apply, however, in relation to the types of decisions that were reviewed in the STCT.

The amalgamation of the tribunals has not resulted in any diminution in rights of review. The two levels of merits review that existed for many decisions reviewed by the SSAT continue to be available by way of a first review in the Social Services and Child Support Division and a second review in the General Division.

While the *Tribunals Amalgamation Act 2015* has not made significant changes to the procedures that previously applied in the AAT, MRT-RRT and SSAT, changes were made to the AAT's statutory objective and some other aspects of the *Administrative Appeals Tribunal Act 1975* to enhance the effectiveness and efficiency of our processes, particularly in the jurisdictions formerly dealt with by the AAT.

The AAT's statutory objective under section 2A of the *Administrative Appeals Tribunal Act 1975* has been broadened so that the Tribunal is required to provide a mechanism of review that:

- is accessible
- is fair, just, economical, informal and quick

- is proportionate to the importance and complexity of the matter, and
- promotes public trust and confidence in the decision-making of the Tribunal.

Parties and their representatives are also required to use their best endeavours to assist the Tribunal to fulfil this objective: section 33(1AB).

Key changes to powers and procedures from 1 July 2015 include the following:

- the obligation on decision-makers to give the AAT, the applicant and any other party all documents they hold that are relevant to the review within 28 days after being notified of an application has been supplemented by an ongoing requirement to provide any relevant documents that come into their possession during the review process: section 38AA
- the President may give directions specifying for particular classes of applications the types of documents that a decision-maker is or is not required to give to us, the applicant and any other party under sections 37 and 38AA: section 18B(4)
- the Act makes clear that the types of directions we may give for the purposes of a review include limiting the number of witnesses who may be called, requiring witnesses to give evidence at the same time, limiting the time for giving evidence or making oral submissions and limiting the length of written submissions: section 33(2A)
- the Tribunal's powers to dismiss an application have been extended to include circumstances in which the Tribunal is satisfied an application has no reasonable prospect of success or is otherwise an abuse of process: section 42B.

### ***Administrative Appeals Tribunal Regulation 2015***

The *Administrative Appeals Tribunal Regulation 2015* was made on 25 June 2015 and commenced on 1 July 2015. It repealed the *Administrative Appeals Tribunal Regulations 1976*.

The new regulations continue to prescribe a similar range of matters to support the operation of the amalgamated AAT, including providing for the Veterans' Appeals Division and setting out the rules relating to the payment and refund of application fees. They have been updated to modernise and clarify various aspects of the Tribunal's practices and procedures which will contribute to more effective and efficient processes for the AAT and the parties. Key changes that have been made include:

- allowing the President to approve forms for the purposes of applications to the AAT rather than having forms prescribed in the regulations
- extending the ways in which documents, including summonses, may be given to a person for the purposes of applications to the AAT
- providing that a person who is summoned to produce documents to the AAT is entitled to be paid reasonable expenses for doing so, and
- clarifying the procedures for dealing with disputes relating to the amount of fees and allowances that are payable for complying with a summons issued by the AAT.

## **AAT practice and procedure**

The AAT monitors the operation of the review process and seeks to identify ways in which practice and procedure can be improved to promote the effective and timely disposition of applications lodged with the Tribunal.

Significant developments in relation to practice and procedure during the reporting period are discussed below.

## Practice directions, guides, guidelines and forms for the amalgamated AAT

A working group comprising representatives from the AAT, MRT-RRT and SSAT was established during the reporting year to consider changes that would be required to each tribunal's practice directions, guides, guidelines and forms as part of implementing the *Tribunals Amalgamation Act 2015*. Practice documents were revised in consultation with the President and Principal Members of the MRT-RRT and SSAT to:

- incorporate procedural and other changes made necessary by legislative changes, and
- where possible, harmonise procedures and streamline practice documents.

On 30 June 2015, the President approved new practice documents to take effect from 1 July 2015 and has subsequently issued further documents. Some apply to all divisions of the amalgamated AAT such as the *General Practice Direction*, the *Constituting the Tribunal President's Direction* and the *Persons Giving Expert and Opinion Evidence Guideline*. Other documents apply only to one or more of the divisions. The full set of practice documents is available on the AAT website.

In June 2015, the President wrote to stakeholders, including decision-makers, professional bodies, legal aid commissions and non-government organisations, to provide information about the proposed changes to the practice documents. The President advised that the amalgamated AAT would progressively review the revised practice documents and welcomed any comments on their implementation.

### **Review of Taxation and Commercial Decisions Practice Direction**

During the reporting year, we held a planning workshop to consider how management of cases may change with the transition to the amalgamated AAT. One of the outcomes of the workshop was the formation of a working group led by Deputy President Hack SC to develop a proposal for the management of applications in the new Taxation and Commercial Division.

The working group developed a proposed case management model incorporating national coordination and oversight. A draft practice direction was developed setting out the general principles underpinning the model and outlining the proposed procedures. In June 2015, the President and Deputy President Hack conducted a series of consultations with internal and external stakeholders across Australia. The feedback informed the finalisation of the practice direction.

On 30 June 2015, the President issued the *Review of Taxation and Commercial Decisions Practice Direction* which applies from 1 July 2015. It provides for the early allocation of each application to the member who will generally manage the case from lodgement to finalisation, including conducting any hearing. While some cases may be referred to the conference process, the first case event in most cases will be a directions hearing with the managing member at which:

- the issues in dispute are discussed
- directions are made in relation to the further material that will be lodged, and
- dates are set for an alternative dispute resolution process and the hearing.

The aim is to identify the real issues in dispute early, limit factual investigation to what is required in relation to those issues and adopt a case management strategy that will be most effective to achieve early resolution by way of agreement between the parties or by the AAT making a decision.

### **Integrated Dispute Resolution**

During 2014–15, an Integrated Dispute Resolution Working Group was established to explore opportunities for improving how we manage cases with a focus on mechanisms for increased collaboration between members, Conference Registrars and registry staff. The working group

is piloting the use of a team approach to the early assessment of social security cases in the Adelaide and Sydney Registries. The pilots commenced in March 2015 and will continue into the next reporting period before being evaluated. The working group has also undertaken targeted consultations with registry staff to identify further opportunities for improvements in collaboration and knowledge sharing within and between registries.

### ***Practice Direction relating to the Taxation of Costs***

In limited circumstances, and most commonly in the workers' compensation jurisdiction, the AAT has the power to order that a party to a proceeding pay the costs incurred by another party. If the parties cannot agree on the amount, they can apply to the Tribunal to tax the costs. On 10 April 2015, the President issued the *Practice Direction relating to the Taxation of Costs*, which outlines the process the AAT will follow. In summary, a Taxing Officer will give an estimate of the costs likely to be payable. If this is not accepted, a settlement conference will be held and then, if necessary, a full taxation.

## **Alternative dispute resolution**

We make extensive use of alternative dispute resolution (ADR). It is a core element of the review process. ADR contributes to a review process that is economical, informal and quick as well as fair and just by assisting the parties to reach agreement or narrow the issues in dispute. The activities outlined below were pursued during 2014–15 to enhance and promote the use of ADR in the AAT.

### **Improved data on ADR performance**

We have continued to focus on the production and analysis of data relating to ADR. Data on the duration of ADR events demonstrates that ADR is cost-effective. The average number of minutes spent in ADR per case finalised in 2014–15 was 60 minutes. The time investment required on the part of the AAT and the parties is therefore low to achieve very high rates of finalisation without a hearing and formal determination. In relation to timeliness, cases reached their last ADR event on average within 132 days in 2014–15. Given the AAT allows a minimum of 28 days for the decision-maker to lodge the documents that are relevant to the review prior to listing the first ADR event and time for the parties to gather further relevant material, this represents a timely finalisation of the ADR stage of AAT proceedings.

### **Improved collaboration on ADR**

We liaised with stakeholders in relation to the use of ADR in 2014–15, including specific discussions in the social security, taxation, veterans' affairs and workers' compensation jurisdictions. We contributed material to the development of ADR models at the Veterans' Review Board and also continued our participation in the independent study into the use of ADR processes in tax disputes involving the Australian Taxation Office conducted by the Australian Centre for Justice Innovation at Monash University.

### **Raising awareness of ADR**

To raise awareness of our approach and expectations in relation to ADR processes, AAT members and staff spoke at a variety of external conferences and seminars: see Appendix 8 for more information. We also continued with a competition for university students, Negotiating Outcomes on Time, which focuses on ADR processes. See page 47 for more details.

## High-quality ADR practitioners

All Conference Registrars, and members regularly involved in conducting ADR processes, are accredited as mediators under the National Mediator Accreditation Standards. The AAT is a Registered Mediator Accreditation Body and ensured that AAT mediators were offered a range of professional development activities in 2014–15 to maintain the competencies required by the Standards. Maintaining accreditation is a key mechanism to ensure quality and consistency in mediation practice within the Tribunal.

One measure of whether quality is being maintained is the rate of complaints about ADR processes or practitioners. As outlined in Table 3.15 of this report, the AAT received only two complaints in 2014–15 about the conduct of conferences. Given that the AAT conducted 8,321 ADR processes during this period, this is a very low level of complaints and indicates ADR processes are being conducted appropriately.

## eServices

The AAT is committed to providing accessible and effective services to our users and the public. In 2014–15, we continued work on projects aligned with our Electronic Services and Information Management Program which was developed to support the delivery of more electronic services and improve our ability to manage our information digitally.

In April 2015, we extended to Comcare electronic notification of applications made to the AAT. Another significant project was work undertaken with the MRT-RRT and SSAT in the first half of 2015 on an online forms solution which will enable the electronic lodgement of applications in the divisions of the AAT where online lodgement has not been available. It is anticipated this will be implemented in the second quarter of 2015–16.

The development of an eServices Strategy for the amalgamated AAT will be a priority in 2015–16.

## Communication and engagement with AAT users

The AAT uses various methods to engage with our users in relation to the services that we provide and to ensure those services meet the needs of users. We also communicate with our users in a variety of ways to assist their understanding of our role and procedures.

### Ongoing liaison with users

As part of our commitment to being an open and transparent organisation, the AAT met with regular users and other stakeholders during 2014–15.

Members and senior AAT staff held liaison meetings with representatives of the National Disability Insurance Agency to discuss a range of operational issues in the NDIS jurisdiction. District Registries arranged local liaison meetings with persons and organisations who appear regularly before the Tribunal – departments, agencies and other decision-makers, private legal practitioners, legal aid commissions, community legal centres and disability advocacy organisations. Some registries held meetings with users from all jurisdictions while others arranged jurisdiction-specific meetings. The meetings were a forum in which we could inform users of changes to practice and procedure and users could give feedback on the service the Tribunal is providing.



## Agency Multicultural Plan

The AAT engages with many people from culturally and linguistically diverse backgrounds and strives to be accessible and responsive to their needs. Our Agency Multicultural Plan set out actions to be taken over the two-year period from 1 July 2013 to 30 June 2015 to maintain and improve our performance in the provision of services to these users.

In 2014–15, we maintained our suite of information products in languages other than English and continued to promote and support Harmony Day. A number of members and Conference Registrars participated in cultural competency training. Work on some actions set out in the plan was deferred in light of the amalgamation of tribunals. A new Agency Multicultural Plan will be developed for the amalgamated AAT in 2015–16.

## Indigenous access to the AAT

The AAT is committed to improving access for Indigenous Australians. Among other initiatives, we have established an Indigenous Access Working Group which identifies and implements strategies in this area. Various activities and projects were completed or progressed during 2014–15.

## Reconciliation Action Plan

The AAT's *Reconciliation Action Plan 2014–2017* sets out a range of practical actions aimed at showing respect for, developing relationships with, and increasing opportunities for Aboriginal and Torres Strait Islander peoples. The plan focuses on ensuring the AAT and its personnel respond appropriately to the needs of Indigenous people, gathering better information and engaging with Aboriginal and Torres Strait Islander people in relation to access and service delivery issues, and attracting and retaining Aboriginal and Torres Strait Islander employees.

Activities undertaken in 2014–15 included:

- the completion of Indigenous cultural competency training by a number of staff
- participation in NAIDOC week activities in various locations
- the revision of our application form to allow applicants to identify as Aboriginal and Torres Strait Islanders and the implementation of changes to our electronic case management system to facilitate the recording of this information which will provide better data about Indigenous users of the AAT, and
- engagement with law schools and other organisations to promote Indigenous internships and other work experience opportunities at the Tribunal.

## Outreach activities

The working group has developed a program to promote communication and consultation with legal centres and advocacy organisations who deal with Indigenous clients, particularly in relation to the NDIS and social security issues. The aims of outreach are to:

- increase awareness about the right to challenge decisions and provide information about the appeal process and where people can get help, and
- connect with community workers, giving them resources and information, and liaising with them on how the Tribunal could improve its accessibility for the community.

In October 2014, District Registrar Catherine Cashen participated in an outreach visit to the Barkly region in the Northern Territory, one of the NDIS trial sites. District Registrar Cashen met with local community members, key service providers and representatives of the National Disability Insurance Agency.

## Information products

The AAT has a range of products available for users which provide information about our role and procedures. They include practice directions, guides, guidelines, fact sheets and our standard letters. A key focus during the reporting year was the revision and updating of our information products in advance of the amalgamation of the AAT, MRT-RRT and SSAT.

We developed two new fact sheets in plain language to inform users of the changes that would occur as part of the amalgamation. One fact sheet provides an overview of what the amalgamated AAT does and how to apply and the second focused on key changes for existing users of the merging tribunals. These were published online on 1 July 2015.

### AAT Alerts and the *AAT Bulletin*

AAT Alerts are emails to subscribers with information about AAT news and events. Two AAT Alerts were issued over the course of the reporting year.

Subscribers can also elect to receive the *AAT Bulletin*, a weekly publication that provides information on recent AAT decisions and appeals, changes to the Tribunal's jurisdiction and other important developments.

During the year, the number of subscribers to AAT Alerts continued to increase, rising to 929 at 30 June 2015 compared with 870 a year earlier. The number of subscribers to the *AAT Bulletin* also increased to 659, up from 502 a year earlier.

### Website

The AAT website provided key information for users and other visitors about the Tribunal's role, procedures and operations during the reporting year as well as enabling access to publicly available information about select applications lodged with the AAT through our eCaseSearch tool.

Major developments to the website during 2014–15 were:

- the introduction of a mobile and tablet friendly version of the website, and
- the implementation of the ReadSpeaker text-to-speech software which enhances access for users with a visual impairment and learning or literacy difficulties.

Usage of the website continued to increase. The number of unique visits for the year was 185,019 compared with 159,423 in 2013–14.

Significant work was also undertaken with the MRT-RRT and SSAT in 2014–15 on the development of a new website for the amalgamated AAT, including a refreshed design and updated content. The new website was launched on 1 July 2015.

## Our relationships

This part of the report provides information on actions undertaken to meet Goal Four in the AAT's *Strategic Plan 2014–2017*: to engage effectively with government, tribunals, the legal profession and other interested organisations in Australia and internationally. The strategic priorities were:

- contributing to strategic discussions, reviews and forums dealing with administrative review and related issues in Australia
- establishing and maintaining cooperative and collaborative engagements with courts and other tribunals, and with our international counterparts, and

- promoting greater understanding of the AAT and our role within the broader context of the AAT as an agency aimed at improving the accountability and transparency of government and the quality of government decision-making.

## Developing and enhancing links with government, other tribunals, organisations and individuals

The AAT maintained and developed relationships with a range of government departments and agencies, organisations and individuals during 2014–15.

### Liaison with the Attorney-General's Department, other departments and agencies

We worked closely with the Attorney-General's Department during the reporting year, particularly in relation to the amalgamation of tribunals but also on other matters, including the Tribunal's membership, budget and jurisdiction. We engaged with the Department as well as other agencies in relation to proposals that affect the Tribunal and in the context of reviews relevant to work the AAT undertakes.

In May 2014, the Government announced its proposal to transfer merits review of decisions under the *Freedom of Information Act 1982* from the Office of the Australian Information Commissioner (OAIC) to the AAT. The Attorney-General's Department consulted the AAT on the legislation to give effect to the decision, the Freedom of Information Amendment (New Arrangements) Bill 2014. We also met with the OAIC to discuss practical issues relating to the proposal, including the proposed transfer to the AAT of reviews not finalised by the OAIC on commencement of the legislation.

Other liaison activities undertaken in 2014–15 included:

- consultation in relation to other proposed legislative amendments such as changes to the *Safety, Rehabilitation and Compensation Act 1988*
- meeting with the Productivity Commission in relation to its review of the mutual recognition schemes to discuss our experiences in this area of jurisdiction.

### Amalgamation of tribunals

Implementation of the Government's decision to amalgamate the AAT, MRT-RRT and SSAT required extensive collaboration between the AAT, the other tribunals, the Attorney-General's Department, the Department of Immigration and Border Protection and the Department of Social Services. This occurred in various ways.

The Attorney-General's Department convened a group comprising the President, the Principal Members of the MRT-RRT and SSAT and a Deputy Secretary from each of the portfolio departments to discuss key policy issues associated with the amalgamation. The Registrar of the AAT was a member of the Tribunals Amalgamation Steering Committee which included the Registrars of the MRT-RRT and SSAT as well as representatives from the portfolio departments and the Departments of Finance and Prime Minister and Cabinet. The AAT also liaised extensively with the Attorney-General's Department's Tribunals Amalgamation Taskforce which coordinated the project.

The President, the Principal Members of the MRT-RRT and SSAT and the Registrars of the tribunals met frequently during the reporting year to consider and decide the many issues raised by the establishment of an amalgamated AAT. Staff of the AAT participated in working groups which focused on planning for and implementing the changes required in the areas of finance, human resources, information technology, library and information services, property and security. A dedicated Transition Team was also created to progress a number of key tasks for the amalgamated organisation.

In addition to the cooperative work required in the context of the amalgamation, there was ongoing liaison between officers of the tribunals throughout the reporting period about matters such as learning and development activities and staff vacancies.

## Other forums

### Australian Institute of Administrative Law

The AAT participated in the activities of the Australian Institute of Administrative Law during the year, including the National Administrative Law Conference. Senior Member Professor Robin Creyke was an officer of the National Executive of the Institute and Member Regina Perton was a committee member of the Victorian Chapter.

### Council of Australasian Tribunals

The AAT is a member of the Council of Australasian Tribunals (COAT), an association for tribunals and those who work in, or have an interest in, tribunals in Australia and New Zealand. It consists of a National Council with local chapters, and was established to facilitate discussion and collaboration on matters relevant to tribunals.

We continued our involvement in the Council during the year, participating in COAT conferences as well as other training and networking opportunities. Tribunal members and staff were active contributors to the work of the Council. Justice Kerr was the Chair of the National COAT Executive during 2014–15. Senior Member Anne Britton continued in her roles as the Secretary for the National COAT Executive and Convenor of the New South Wales Chapter during her term of appointment to the AAT and Registrar Sian Leathan continued as Treasurer of the New South Wales Chapter. Deputy President Katherine Bean was the Secretary for the South Australian Chapter, and Member Regina Perton and District Registrar Susan Woodford were committee members of the Victorian Chapter.

## Resource-sharing arrangements

The AAT had cooperative arrangements with a number of courts and tribunals in relation to the provision of facilities and services either by the AAT or for the AAT in 2014–15.

### Federal Court of Australia

The AAT and the Federal Court continued to operate a joint registry in Hobart. Court staff provided registry services and conducted ADR processes for the Tribunal.

### Migration Review Tribunal–Refugee Review Tribunal

We provided accommodation and hearing room facilities for MRT-RRT members, including hearing room assistance and videoconferencing facilities. AAT staff in Adelaide, Brisbane and Perth received applications and handled enquiries on behalf of the MRT-RRT.

### Social Security Appeals Tribunal

We provided hearing rooms and related facilities for the SSAT in our Canberra Registry.

### Supreme Court of Norfolk Island

The AAT extended our agreement with the Administration of Norfolk Island for the Supreme Court of Norfolk Island to provide basic registry services in relation to applications made to the Tribunal.

## Veterans' Review Board

We made facilities available in our registries in Adelaide, Canberra, Hobart and Perth for the Veterans' Review Board to conduct hearings.

## International relationships and delegations

### International Association of Supreme Administrative Jurisdictions

The AAT is a member of the International Association of Supreme Administrative Jurisdictions (IASAJ), an organisation for bodies that are empowered to adjudicate public law disputes.

The association's purpose is to promote the exchange of ideas and experiences between jurisdictions. The IASAJ was founded in 1983, and the AAT has been a member since 2004.

In 2014, the IASAJ implemented an exchange program for judges to develop a better knowledge of judicial practices in other countries. The exchanges take the form of a two-week traineeship. The Federal Court and the AAT offered to host a judge. Ms Semeh Bey, a Judge of the Administrative Court of Tunisia, was the first judge to visit the Oceania region under this program. She completed her exchange in July 2014.

### International delegations

The AAT regularly hosts visitors from international courts and tribunals, as well as other organisations and individuals interested in gathering information on the Tribunal and our operations. These visits also provide an opportunity for us to learn about the public law systems of other countries and how similar organisations undertake their work.

In July 2014, we welcomed a delegation from Thailand led by the Office of the Administrative Courts of Thailand. The delegation was in Australia as part of the Court's Training Course on Administrative Law for Executives from the public and private sectors in Thailand.

In October 2014, we hosted a delegation from the Revenue Appeals Tribunal of Zambia. The focus of their visit was to gather information about the Tribunal's tax jurisdiction.

In April 2015, the Tribunal welcomed Judge Shota Watanuki, a judge of the Saga (Toyko) District Court and the 2014–15 Australian Network for Japanese Law Judge in Residence at the University of Sydney. Judge Watanuki was particularly interested in learning about the use of ADR at the AAT.

## Better understanding of the AAT and our role

We undertook a range of activities in 2014–15 aimed at promoting a better understanding of the Tribunal and our role in administrative law.

### AAT participation in external conferences, seminars and other activities

Members and staff gave presentations on the AAT and our operations at various external conferences, seminars and forums during the reporting period, helping to raise awareness of the Tribunal and our role in a variety of communities. These included general community information sessions relating to the review of NDIS and social security decisions.

See Appendix 8 for more information on these activities.

## AAT competitions

We offered two competitions for students during the year as a means of promoting understanding of administrative law and the Tribunal's role and processes. The National Mooting Competition gave students the opportunity to participate in an abridged version of a Tribunal hearing, while the Negotiating Outcomes on Time Competition involved participation in an ADR process.

### Mooting competition

The annual National Mooting Competition marked its 10th anniversary this year with a record number of thirty teams registered. The 2014 competition consisted of five rounds, running from July through to October.

Over a series of rounds, students made submissions to AAT members about the facts and how the law should be applied in realistic scenarios drawn from the Tribunal's customs, immigration, social security, veterans' affairs and workers' compensation jurisdictions. The competition allowed students to demonstrate their research and advocacy skills and promoted their understanding of practice in administrative law.

The competition culminated in the grand final which was held at the Brisbane Registry on 7 October 2014 before the President, Justice Kerr, Deputy President Ian Molloy and Senior Member Bernard McCabe. The team from the University of Queensland, consisting of Nathan Lindsay, Eloise Gluer and Erin Gourlay was successful. The runner-up team, from the University of Western Australia, consisted of Nigel Siegwart, Sam Pack and Cassandra Lee. Senior Member Egon Fice awarded Nathan Lindsay the Best Orator award for 2014.

All prizes were generously donated by the Law Council of Australia, which has been a longstanding supporter of the competition.



Left to right standing: Eloise Gluer, Nathan Lindsay, Erin Gourlay, Senior Member Fice, Samuel Pack, Cassandra Lee, Nigel Siegwart. Left to right seated: Deputy President Molloy, the Hon Justice Kerr, Senior Member McCabe.

## Negotiation competition

In 2015, we held our second Negotiating Outcomes on Time Competition (NOOT). The competition complemented the National Mooting Competition by offering students a realistic insight into conciliation processes, promoting the importance of early settlement discussions and articulating the high standards expected of legal practitioners in ADR processes.

Ten teams of Queensland law students took part in the final in the Brisbane Registry on 30 May 2015 and they displayed outstanding ADR skills. First place was awarded to Cameron McCormack and Tim Noonan (Bond University), second place to Jack Siebert and Hannah McAlister (University of Queensland) and third place to Felicity Young and Kristen Centorame (Bond University). The Best Communicator prize was awarded to Felicity Young (Bond University). The following teams were highly commended: Matthew Naylor and Stephanie Centorame (Bond University), Taylor McCaw, Rosemary Kirby and Daniel Posner (Queensland University of Technology) and Jonathan Chabowski, Jackson Saunders and Kit Yan Lam (Queensland University of Technology).

We extend our thanks to LEADR & IAMA and the Bond University Dispute Resolution Centre who provided the major prizes, the Law Council of Australia who sponsored the trophies, the Australian Mediation Association who contributed continuing professional development webinars and Bond University Faculty of Law who provided their purpose-built ADR training facilities for the preliminary rounds.

## Sponsored work experience placements and student visits

The AAT provides various opportunities for work experience candidates, creating meaningful opportunities for the students to develop an understanding of the Tribunal's role and processes. A number of placements were arranged during the reporting year.

The Adelaide Registry provided placements for two students under the University of Adelaide Public Law Internship Program and one student who completed a two-week placement as part of their Graduate Diploma in Legal Practice program requirements. The Brisbane Registry hosted a group of Year 11 and 12 students arranged by the University of Queensland Pro Bono Centre as part of the Inspire U Law Camp for Indigenous high school students from across Queensland. One student undertook work experience in the President's Chambers in the Hobart Registry and two students from the Leo Cussen Centre for Law undertook a placement in the Melbourne Registry.

The Sydney Registry maintained its relationship with the University of New South Wales, offering work experience placements to six students under the Law Faculty Public Interest Internship Program during the reporting period. The AAT also accepted three students from the University of Newcastle for placements under a similar arrangement. One student from the University of Wollongong completed a placement and we accepted our first student from the University of Wollongong's *Lucy Mentoring Program*, an innovative leadership program for female law students. One school student also completed a work experience placement.





# Chapter // 05

Our organisation and our people

This part of the report sets out information relating to the governance and administration of the AAT, including human resource management. It also provides information on actions undertaken during the reporting period to meet Goals Two and Three in the Tribunal's *Strategic Plan 2014–2017* which relate to our organisation and our people:

- to manage our resources strategically and effectively, and
- to maintain and continually develop a professional, productive, rewarding and safe workplace.

## Organisational management

The AAT has a range of structures, policies and practices in place which contribute to sound corporate governance and management.

### Governance

The President of the AAT is responsible for ensuring the expeditious and efficient discharge of the AAT's business and for managing its administrative affairs. The President is assisted by the Registrar who is the Accountable Authority under the *Public Governance, Performance and Accountability Act 2013* and the Agency Head for the purposes of the *Public Service Act 1999*.

During the reporting year, the Registrar was assisted by two Executive Directors who are Senior Executive Service employees. The Executive Director, Information and Development was Mr Christopher Matthies and the Executive Director, Operations was Ms Nerrilee Cuthbertson. Ms Carolyn Krochmal acted in the Executive Director, Operations role during the latter part of the reporting year.

Local management of each of the District Registries in 2014–15 was the responsibility of a Deputy President or Senior Member appointed as Executive Deputy President/Senior Member and a District Registrar. Table 5.1 lists the Executive Deputy Presidents and Senior Member who performed the role in 2014–15.

**Table 5.1 Executive Deputy Presidents/Senior Member, 2014–15**

REGISTRY	EXECUTIVE DEPUTY PRESIDENT/SENIOR MEMBER
Sydney	Deputy President Robin Handley Deputy President James Constance
Melbourne	Deputy President Stephanie Forgie
Brisbane	Deputy President Philip Hack SC
Adelaide	Deputy President Katherine Bean
Perth	Deputy President Stanley Hotop Deputy President Christopher Kendall
Hobart	Deputy President Raymond Groom AO Deputy President Gregory Melick AO RFD SC
Canberra	Senior Member Professor Robin Creyke Deputy President Gary Humphries

A number of committees comprising AAT members and staff assisted the President in relation to the management of the AAT in 2014–15.

The Executive Committee was responsible for monitoring and providing advice on a range of executive management matters, including budget, property and strategic planning. Its members included the President, Deputy President Constance, the Registrar, the Executive Directors, the Director, Alternative Dispute Resolution and District Registrar Carolyn Krochmal. The Executive Deputy Presidents Committee met regularly to discuss issues relating to the management of the AAT's caseload and to provide high level input to the President on significant organisational developments.

Other key member and staff committees which met to consider issues in specific areas of the AAT's operations in 2014–15 included the Alternative Dispute Resolution Committee, the Library Committee, the National Disability Insurance Scheme Monitoring Committee, the Practice and Procedure Committee, the Practice and Procedure Consultative Group, the Professional Development Committee and the Warrants Committee.

Information relating to the AAT's Audit Committee and other committees follows below.

## Corporate planning

Following a planning process conducted in 2013–14, the AAT's *Strategic Plan 2014–2017* was released in July 2014. In addition to articulating our vision, mission and core values and behaviours, the plan set out strategies to achieve our goals in relation to our users, our people, our organisation and our relationships. These strategies informed the work plans of the Principal Registry and District Registries during the reporting year. Achievements are noted in Chapters 1, 4 and 5 of this report.

At the time the strategic plan was released, it was recognised that it would need to be revisited in light of the amalgamation of the AAT with the Migration Review Tribunal (MRT), Refugee Review Tribunal (RRT) and Social Security Appeals Tribunal (SSAT) from 1 July 2015. A revised strategic plan for the amalgamated AAT will be developed in addition to the corporate plan required under section 35 of the *Public Governance, Performance and Accountability Act 2013*.

## Financial management

The AAT's audited financial statements for 2014–15 follow this chapter.

The financial result for the reporting year is an operating surplus of \$2.970 million, prior to unfunded depreciation charges and revaluations. The surplus is a result of lower than anticipated spending on supplier and employee costs during the year. Our principal focus remains on our core business.

## Purchasing

The AAT observed the core principles of the Commonwealth Procurement Rules and relevant best practice guidelines in our purchasing activities in 2014–15. The Accountable Authority Instructions and other guidance material were relied on to ensure officials with purchasing duties achieved value for money, encouraged effective competition and ensured efficient, effective, economical and ethical procurement.

In relation to major purchases and contracts, open tender or prequalified tender processes were employed unless the procurement purchase was covered by a mandatory whole-of-government arrangement or a limited tender was appropriate in the particular circumstances. For purchases and contracts below the mandatory tender threshold, at least three quotes were generally

required, together with an assessment of the need justifying the purchase request and an analysis of why the selected quote would achieve value for money.

The AAT supports small business participation in the Commonwealth Government procurement market. We utilise the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 and use electronic systems to facilitate on-time payment of invoices. Small and Medium Enterprises and Small Enterprise participation statistics are available on the Department of Finance’s website: [www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts](http://www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts).

## Consultants

We engage consultants where there is a need for independent research or assessment or for specialised or professional skills that are unavailable within the AAT. Consultants were engaged in 2014–15 to investigate an issue or problem, carry out an independent review or evaluation and provide independent advice that assisted with our decision-making on corporate matters. Any decision to engage a consultant is made in accordance with the Commonwealth Procurement Rules and relevant internal policies noted above.

During 2014–15, the AAT entered into 20 new consultancy contracts involving total actual expenditure of \$241,428.66. One ongoing consultancy contract was active in 2014–15, involving total actual expenditure of \$52,534.05.

Table 5.2 sets out the AAT’s total actual expenditure on all consultancies in the three most recent reporting years.

**Table 5.2 Trends in expenditure on consultancy contracts**

	2012–13	2013–14	2014–15
Total actual expenditure (incl. GST)	\$192,209	\$241,387	\$293,963

## Reporting on purchases

All purchases were gazetted as required. Details of all contracts of \$100,000 or more that are current in the most recent calendar or financial year are available on the AAT’s website in accordance with the Senate order on agency contracts.

There were no contracts of \$100,000 or more let in 2014–15 that did not include a clause providing for the Auditor-General to have access to the contractor’s premises.

There were no contracts of more than \$10,000 (including GST) or standing offers exempt from being published on the AusTender website on the basis that they would disclose exempt matters under the *Freedom of Information Act 1982*.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website [www.tenders.gov.au](http://www.tenders.gov.au).

## Risk management

### Audit and fraud control

During the reporting year, the AAT’s Audit Committee comprised an independent chairperson, another member who was a part-time member of the AAT until November 2014, a District Registrar and the Registrar. The committee met regularly to review operations, and to plan and approve the audit policy for the forthcoming year. It also advised the Registrar, who is the AAT’s

Accountable Authority, on matters such as the financial statements, compliance with the *Public Governance, Performance and Accountability Act 2013* and fraud control.

The AAT's independent internal auditor undertook an audit program during the reporting year covering a range of transactions to give assurance that our systems were complying with the *Public Governance, Performance and Accountability Act 2013* and the Accountable Authority Instructions. This included auditing the Principal Registry's finance and human resources operations, which are audited annually, as well as the Sydney, Melbourne and Canberra Registries. Identified issues were addressed by management and reviewed by the Audit Committee. No major issues or risks were identified by the audits.

The Audit Committee implemented processes to enable the Registrar to complete the Certificate of Compliance for the 2014–15 financial year.

Membership of the Audit Committee will be altered in 2015–16 in light of the establishment of the amalgamated AAT and to comply with the requirements of the *Public Governance, Performance and Accountability Act 2013* relating to the constitution of audit committees.

### **CERTIFICATION OF AAT FRAUD CONTROL ARRANGEMENTS**

I, Sian Leathem, certify that I am satisfied the AAT:

- has prepared fraud assessments and fraud control plans
- has in place appropriate fraud prevention, detection, investigation and reporting mechanisms that meet the specific needs of the AAT, and
- has taken all reasonable measures to appropriately deal with fraud relating to the AAT.



**Sian Leathem**

**Registrar**

28 September 2015

### **Insurance**

The AAT is insured through Comcover. In general terms, we have a low risk of insurance exposure and a limited likelihood of major disruption to our services. However, cover is provided should that occur. There was a small increase in the insurance premium in 2014–15.

### **Risk assessment and planning**

The AAT regularly assesses its risk position, particularly for risks that may have an impact on national operations. These assessments consider registry operations, public interaction and information systems, and link with the Fraud Control Plan. We maintain and regularly update our risk documentation as well as national and local business continuity plans. The AAT's Business Continuity Management Committee comprising the Registrar and a number of senior managers met regularly in 2014–15.

## Maintaining ethical standards

Rules and standards relevant to ethical conduct, including the APS Values, Code of Conduct and Employment Principles, are incorporated into the AAT's policies, guidelines and instructions.

The APS Values, Code of Conduct and Employment Principles are available on the intranet. Online training relating to the Values and Code was available to all staff and formed part of our induction process in 2014–15. All new staff were provided with a copy of the APS Values, Code of Conduct and Employment Principles as well as relevant excerpts from the *Crimes Act 1914* and the Australian Privacy Principles, and were required to sign a statement confirming they had read and understood them.

The Tribunal's Learning and Development Manager conducted face-to-face training on the APS Values, Code of Conduct and Employment Principles for individuals and small groups on request during the reporting year. Some AAT staff also attended similar sessions for SSAT staff conducted by the SSAT.

## Property and security

During 2014–15, the AAT operated from commercially-leased premises in Adelaide, Canberra, Melbourne, Perth and Sydney, and from the Commonwealth Law Courts buildings in Brisbane and Hobart.

Following the announcement in May 2014 of the Government's decision to amalgamate the AAT, MRT-RRT and SSAT, focused planning commenced for co-location of tribunal premises into single locations in each city. A Long Term Accommodation Masterplan was adopted in May 2015, which establishes the guiding principles to be used to select and manage accommodation.

On 30 June 2015, the AAT signed a lease for new premises in Sydney which involves taking up additional space in the building occupied by the former MRT-RRT. Property arrangements for Perth are being finalised. A property search for premises in Brisbane commenced in April 2015 and preparatory work for property searches in Melbourne and Adelaide commenced in October 2014 and March 2015 respectively.

In relation to security, some further recommendations originally made in the AAT's 2012 Security Risk Review and 2013 Enterprise Security Risk Assessment were implemented in 2014–15 to improve our compliance with the Protective Security Policy Framework (PSPF). We submitted our second annual PSPF compliance report in August 2014 and achieved a high level of compliance.

In February 2015, a review of the protective security arrangements in place across the AAT, MRT-RRT and SSAT was commissioned to assist in planning for the amalgamated AAT.

We place a high priority on security to ensure that members, staff and visitors are in a safe and secure environment at our premises. Measures to ensure physical security that were in place in 2014–15 included secure office areas accessible by proximity card, photo ID cards, and duress alarms installed in conference and hearing rooms and at registry counters to protect members, staff and others in the event of an incident. The AAT arranged additional security services for conferences and hearings as required. If necessary, for matters involving a security risk, we may arrange with the Family Court or the Federal Court to use their court rooms and security arrangements.

The Australian Government Security Vetting Agency undertook security vetting of staff whose duties require a security clearance, in compliance with the PSPF.

# Management of human resources

This part of the report provides information on our effectiveness in managing and developing our staff to achieve our objectives.

## Staffing overview

At 30 June 2015, the AAT had 157 employees under the *Public Service Act 1999*: 94 ongoing and 63 non-ongoing, of whom 25 were engaged to undertake duties that are irregular or intermittent

Table 5.3 shows the AAT's staffing numbers over the last three years by engagement type, classification level, full-time or part-time status, gender and location. A more detailed breakdown of staffing at 30 June 2015 is in Appendix 2.

**Table 5.3 Trends in staffing numbers**

	30 JUNE 2013	30 JUNE 2014	30 JUNE 2015
<b>Total</b>	<b>163</b>	<b>156</b>	<b>157</b>
<b>BY ENGAGEMENT TYPE</b>			
Ongoing	109	105	94
Non-ongoing (irregular/intermittent)	54 (18)	51 (20)	63 (25)
<b>BY CLASSIFICATION CATEGORY</b>			
SES	2	2	2
Executive Level	33	34	37
APS Level	128	120	118
<b>BY FULL-TIME/PART-TIME STATUS</b>			
Full-time	117	113	115
Part-time (including irregular/intermittent)	46	43	42
<b>BY GENDER</b>			
Men	47	45	53
Women	116	111	104

**Table 5.3 Trends in staffing numbers (continued)**

	30 JUNE 2013	30 JUNE 2014	30 JUNE 2015
<b>BY LOCATION</b>			
Adelaide	16	16	14
Brisbane	38	38	41
Canberra	11	11	13
Hobart	5	4	5
Melbourne	27	22	22
Perth	18	17	16
Sydney	48	48	46

Total staffing numbers at 30 June 2015 were similar to the previous year. However, there was some change in the numbers of ongoing and non-ongoing staff. The reduction in ongoing staff was the result of a mix of resignations and retirements, staff taking extended leave and staff on secondments to other agencies. The increase in non-ongoing staff related partly to the continued operation in 2014–15 of the restrictions on filling vacancies in the Australian Public Service, particularly ongoing staff, but also the need for some additional staff to assist on a short-term basis with the increased workload associated with the amalgamation of the AAT.

## Employment agreements and arrangements

During 2014–15, most of the AAT’s staff were covered by the AAT’s enterprise agreement known as the *Administrative Appeals Tribunal Agency Agreement 2011–2014*. It originally came into force on 29 August 2011 and nominally expired on 30 June 2014.

Bargaining for a new enterprise agreement commenced on 21 July 2014 and 14 meetings of the Agency Bargaining Committee were held during 2014–15. Bargaining will continue in 2015–16 with a committee which includes management and staff representatives for the amalgamated AAT.

As at 30 June 2015, five employees had entered into Individual Flexibility Arrangements. The terms and conditions of employment of one employee was set out in a determination made under section 24(1) of the *Public Service Act 1999*. No AAT employees were covered by an Australian Workplace Agreement at 30 June 2015.

More detail about the number of employees covered by the AAT’s enterprise agreement and by individual employment arrangements at 30 June 2015 is shown in Table A2.3 of Appendix 2. Table A2.3 also shows the salary ranges available for the AAT’s employees by classification level.

## Senior Executive Service employee remuneration

Remuneration for the AAT’s Senior Executive Service employees is determined having regard to the remuneration for SES staff in similar Australian Government agencies. The remuneration



package allows the occupant to cash out certain items in accordance with common Australian Government practice.

### **Performance pay**

No performance bonuses were paid by the AAT in 2014–15. The AAT did not have a performance pay or bonus system for any employee.

### **Non-salary benefits**

Non-salary benefits that were available to the AAT’s staff in 2014–15 under the enterprise agreement included:

- two days of paid leave between Christmas Day and New Year’s Day, other than for skeleton staff who maintained basic registry functions
- two additional weeks of paid maternity/parenting leave
- ability to participate in a Transport Loans Scheme, and
- health and wellbeing benefits such as assistance for group or individual participation in health and fitness activities, the Employee Assistance Program, eyesight testing and flu vaccinations.

### **Studies assistance**

Under the AAT’s Studies Assistance Scheme, ongoing staff could apply for assistance which could include full or partial reimbursement of fees and costs as well as limited time off work to attend lectures, tutorials and examinations. In certain circumstances, non-ongoing staff could apply for limited time off work for study purposes. The scheme allowed staff to develop their own capability, as well as that of the AAT, through vocational education at pre-tertiary, undergraduate and postgraduate levels.

Requests for studies assistance were approved in 2014–15 for studies in government, law, management and training and assessment. Thirteen staff gained approval for financial support with total expenditure of \$21,620.

### **Performance management program**

In accordance with the AAT’s Performance Management Program in place during 2014–15, all ongoing AAT staff were required to have performance agreements and training and development plans. Staff appraisals were conducted in accordance with the performance management guidelines, taking leave of absence and other approvals for extension into consideration. Staff advanced to the next salary point if their performance was assessed as fully effective or higher.

Salary levels for non-ongoing staff were generally reviewed at contract expiration or on the completion of 12 months’ service, whichever was earlier. Salary advancement was based on performance.

During the reporting year, work commenced on revising our performance management framework. It is anticipated that a revised framework for the amalgamated Tribunal will be implemented in 2015–16.

## Learning and development

Learning and development are a priority for the AAT. During the reporting year, we undertook a wide range of activities to meet the needs of members and staff and to strengthen the capability of the Tribunal.

### Major professional development activities

A major focus in the reporting period was on preparing employees for change in relation to the amalgamation of the AAT, MRT-RRT and SSAT. AAT staff in each registry participated in two programs between September and December 2014: an Australian Public Service Commission “Dealing with Change” workshop delivered by facilitators from the AAT and SSAT and a building resilience at work session.

Another identified priority was further development of the change management capabilities of the AAT’s leaders and senior managers. The Australian Public Service Commission Strategic Centre for Leadership, Learning and Development delivered its two-day “Planning and Managing Change” program in Sydney and Melbourne in February 2015. The program was positively evaluated with most participants reporting increased confidence in leading and managing change as a consequence of their participation.

In November 2014, members, Conference Registrars and staff undertaking work in the NDIS jurisdiction came together for a one-day colloquium. It provided an opportunity for further training on the legislative framework and to discuss our experiences to date in relation to the review of decisions made under the scheme.

### Members’ professional development

The AAT’s Members’ Professional Development Program was developed as a comprehensive program based on a framework of competencies specific to the AAT. It comprises induction, mentoring, appraisal and other professional development opportunities.

One formal group induction program was conducted in 2014 and local individualised programs were arranged for newly appointed members. The induction program included a comprehensive introduction to the AAT, our key jurisdictions and operations.

Under the AAT’s mentoring scheme, new members were paired with a more experienced member to assist them to gain a better understanding of the workings of the AAT and their role. Senior Member Bernard McCabe was the coordinator of the Mentoring Scheme during 2014–15.

The appraisal scheme combines self-assessment with appraisal by another AAT member against the framework of competencies. Self-assessment and peer review give members the opportunity to reflect upon their practice and consider options for further professional development.

The Members’ Professional Development Program is being revised in light of the amalgamation of the AAT, MRT-RRT and SSAT from 1 July 2015. Work is being undertaken on developing a revised competency framework as well as guidelines and associated tools for induction, mentoring and appraisal for members of the amalgamated AAT.

In relation to professional development activities for members, a priority identified for 2014–15 was the development of a program on understanding and engaging with people in hearings, particularly self-represented parties. Members of the AAT’s Professional Development Committee worked with subject-matter experts from the National Judicial College of Australia to contextualise for tribunal members a program that the College had developed for the judiciary. A two-day pilot program was delivered in Sydney and Melbourne in April 2015 which

was attended by members from the AAT and MRT-MRT. It is anticipated the College may offer the program to other tribunals in the future.

We actively sought to develop closer ties with the College during 2014–15. AAT members participated in a number of courses conducted by the College, including the witness assessment program and the inaugural online decision-making program for tribunal members and judicial officers.

A range of other learning activities was offered to members during 2014–15. Members attended in-house professional development sessions, including a decision-writing course and individual and small group sessions on library and information services. Members also participated in a range of external seminars, workshops and other professional activities, including those organised by the Australian Institute of Administrative Law, the Council of Australasian Tribunals, the Law Council of Australia, and other national and state-based professional bodies.

### **Conference Registrars' professional development**

The AAT's Conference Registrars have a Professional Development Program which is also based on a framework of competencies specific to the AAT and includes induction, mentoring, reflective learning, peer review and performance appraisal.

Conference Registrars participated in a range of professional development activities in 2014–15. Internal activities were focused on working effectively with Tribunal users, including cultural competency training, and recent developments in the NDIS and tax jurisdictions. Access to continuing professional development assisted Conference Registrars to meet requirements to remain accredited under the National Mediator Accreditation System.

### **Staff learning and development**

Learning and development for staff during the reporting year sought to meet the learning needs of individuals and teams in all registries. Staff undertook in-house activities as well as a range of external conferences, seminars and workshops.

Internal learning and development sessions were delivered in a variety of modes in 2014–15 that included face-to-face delivery, e-learning programs and collaborative approaches. Foundation and core skills development was addressed in 2014–15 with face-to-face sessions on information and records management as well as access to online modules on diversity, security awareness and work health and safety. Seminars and workshops developed capabilities in constructive conversations at work, performance conversations, and writing, editing and proofreading.

### **Membership of learning communities**

The AAT continued to work collaboratively with other Australian tribunals and courts on member and staff training initiatives during the reporting year, particularly with the MRT-RRT and SSAT. We shared information about developments in this area and developed and facilitated shared training opportunities. The AAT was also involved in a project initiated by the Council of Australasian Tribunals to develop an online induction program for tribunal members.

### **Work health and safety**

The AAT is committed to providing and maintaining a safe and healthy work environment through cooperative, consultative relationships. It is also committed to introducing and promoting measures for ensuring the health, safety and welfare of all workers.

To ensure that members and staff understand the *Work Health and Safety Act 2011* and their duties under it, Comcare's e-learning programs for workers and managers are available on our intranet. All new staff, as well as staff acting for the first time in roles involving management or supervisory responsibilities, were required to complete the modules during the reporting year.

Health and wellbeing initiatives available to all employees during 2014–15 included the Employee Assistance Program, eyesight testing, flu vaccinations, providing taxis to increase personal safety in certain circumstances and assistance with return to work costs.

We continued to make available to members and staff e-learning modules on best practice for manual handling and ergonomics and they were included as part of the AAT's induction program. Workstation assessments and training were undertaken in all registries and remedial action implemented as required.

A Mental Health First Aid e-learning program was available to all members and staff on the intranet. It complemented access to two other mental health guides from the Australian Human Rights Commission and the Australian Public Service Commission.

All AAT First Aid Officers completed training in 2014–15 and received particular guidance in the use of external defibrillators which were available in all registries. We also funded training for backup First Aid Officers to cover staff absences.

The AAT's Health and Safety Committee met four times during the reporting year and minutes of meetings were made available to all members and staff on the intranet. Health and Safety Representatives conducted regular formal and informal inspections in their registries, finding no specific registry issues that had a national impact or required central involvement.

The AAT continued to have a low number of compensation claims as shown in Table 5.4 below.

**Table 5.4 Trends in compensation claims**

	2012–13	2013–14	2014–15
Number of claims accepted	4	0	0

## Notifiable incidents and investigations

There were no notifiable incidents that the AAT was required to report to Comcare in 2014–15 under the *Work Health and Safety Act 2011*. Comcare did not undertake any investigations in relation to the AAT during the reporting year, nor did it issue any notices to the AAT.

## Workplace harassment

The AAT's commitment to preventing and eliminating all forms of harassment in the workplace was set out in the Prevention and Elimination of Workplace Harassment Policy which articulates the AAT's expectations of members, managers and staff in preventing and dealing with workplace harassment. Managers and supervisors were actively encouraged to be familiar with, promote and support the policy and strategies for dealing with harassment.

The AAT's Workplace Diversity Officer in 2014–15 was a qualified lawyer and mediator experienced in resolving disputes and dealing with harassment issues. The officer was available for all members and staff. The AAT also had three Workplace Harassment Contact Officers, including one member.

## Workplace diversity

Valuing and making proper and effective use of the different qualities, skills, qualifications and experiences of members and staff can improve the workplace for individuals and the performance of the AAT in general. The Registrar approved a Workplace Diversity Statement of Commitment in June 2015. A new Workplace Diversity Plan will be developed for the amalgamated AAT in 2015–16.

Appendix 2 shows the number of staff in various equal employment opportunity categories. Table 5.5 shows the number of ongoing and non-ongoing AAT employees who identify as Indigenous as at 30 June 2015 and for the two previous years.

**Table 5.5 Employees who identify as Indigenous**

	30 JUNE 2013	30 JUNE 2014	30 JUNE 2015
Ongoing	1	1	1
Non-ongoing	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## National Consultative Committee

The AAT's National Consultative Committee continued to provide a forum in 2014–15 for the exchange of information between management and staff in relation to workplace matters and for consultation on issues with Tribunal-wide implications. It formed part of the AAT's commitment to cooperative workplace relations and participatory decision-making.

The National Consultative Committee was chaired by the Executive Director, Operations and included seven staff representatives and four management representatives. Three meetings were held and minutes were made available on the intranet.

## Productivity gains

The AAT utilised the available member, staff and other resources during the reporting year to conduct a greater number of conferences and hearings and to sustain the total number of applications that were finalised. This reflects a range of efforts to deal with cases effectively and efficiently.

We maintained our commitment to health and wellbeing initiatives to improve employee health and reduce unplanned absences. The reported level of unplanned absences due to illness decreased marginally in 2014–15.

During the reporting year, a number of options for productivity improvements were identified as part of the enterprise bargaining process and in the work undertaken by the Integrated Dispute Resolution Working Group. Further work on productivity will be undertaken in 2015–16 in the context of the amalgamated AAT.

## Benevolent trust

The AAT's benevolent trust, established in 2003, exists to assist members or staff, and their immediate families, who may require financial assistance. Voluntary contributions by members and staff fund the trust which is managed by elected trustees.

During 2014–15, the trust received one request from a staff member for financial assistance. The trustees approved a grant and an interest-free loan to assist that person.

# Information and development

The AAT's Information and Development Section delivered communications, legal and policy, library and information management and technology services to the Tribunal in 2014–15. The Section contributed to achieving the AAT's priorities, as set out in the *Strategic Plan 2014–2017*, in a number of ways.

## Communications

The AAT developed and implemented strategies during the reporting year to meet its internal and external communication needs. The focus of external communication activities were tasks associated with the amalgamation of the AAT with the MRT-RRT and SSAT undertaken in collaboration with the other tribunals. These included working with a design agency to develop the look and feel for the amalgamated AAT, coordinating the roll out of revised templates and assisting with the development of the new website and other information products to help inform our users and stakeholders about the role and operations of the amalgamated AAT.

Amalgamation was also a focus for internal communications. @ *The AAT*, our monthly internal newsletter was published throughout 2014–15 with the assistance of the Tribunal's network of Communications Champions and was a key channel for keeping members and staff informed about developments. In May 2015, a weekly Amalgamation Update newsletter was created to provide information to members and staff across all three tribunals. Work was also undertaken during the reporting year on the development of a new intranet for the amalgamated AAT which launched on 1 July 2015.

We responded to 43 media enquiries from print, radio and television outlets in 2014–15. This was at a similar level to the previous year. Information was provided within 24 hours in relation to the majority of enquiries.

## Information management

The AAT continued work during the reporting year on a range of projects aimed at improving the AAT's information and records management. They included:

- completing the implementation of the AAT's new records authority issued under the *Archives Act 1983*
- assisting the AAT's District Registries to improve the management of their electronic records in accordance with our business classification system
- delivering records management training, and
- working on projects relating to the management of administrative records for the amalgamated AAT.

## Legal and policy

The AAT's Legal and Policy team advised and assisted the President, Registrar and Executive Directors during 2014–15 on a range of legal and policy issues affecting the AAT, and helped the Tribunal meet its accountability obligations. The Legal and Policy team provided information and assistance to members and staff on legislative changes and practice and procedure issues and also undertook a range of other tasks, including managing litigation in which the AAT was named as a party, monitoring appeals from Tribunal decisions, managing freedom of information requests, producing resource materials, coordinating reporting on AAT

performance, and supporting the Practice and Procedure Committee and the Practice and Procedure Consultative Group.

A significant part of the Legal and Policy team's work in 2014–15 related to the amalgamation of the AAT, MRT-RRT and SSAT and included:

- coordinating the AAT's contribution to the development of the legislative amendments required to give effect to the creation of the amalgamated AAT, and
- working with officers of the MRT-RRT and SSAT to produce a revised and updated set of practice documents and internal authorisations and delegations for the amalgamated AAT.

## Library and information services

The Library Network provided library and information services to AAT members and staff, legal professionals appearing before the Tribunal and self-represented parties during the reporting year. The Library Network was also responsible for publishing and managing information on the AAT's website and intranet, and managing the delivery of AAT decisions to publishers, government departments and agencies, and other interested parties. Libraries were located in the Principal Registry in Brisbane, and the District Registries in Adelaide, Melbourne, Perth and Sydney.

The Director, Library and Information Services supported the AAT's Library Committee which oversaw the development of the library collection. The Committee made decisions on the selection of new library materials and monitored the implementation of changes to the print collection based on changing usage patterns.

Library Network staff also worked closely with officers of the MRT-RRT and SSAT in 2014–15 on preparations for amalgamation. Following an audit of collections, services and systems in each of the tribunals, recommendations were made and actions implemented in relation to the consolidation of subscriptions, and changes to decisions publication processes from 1 July 2015. A roadmap for further consolidation of services, collections and systems for the amalgamated AAT during 2015–16 was also developed.

## Technology services

The Technology Services team managed the planning, implementation and support of computer hardware, software, business systems and telecommunications in 2014–15. Key achievements during the reporting year included:

- working with officers of the MRT-RRT and SSAT on a range of projects to facilitate the ICT requirements associated with amalgamation of the tribunals, including implementing email and network connectivity and shared systems
- further deployment of features of the system installed in 2013–14 to improve security compliance and other network management activities, and
- implementing a technical upgrade to the AAT's case management system, TRACS.





# Financial statements

# FINANCIAL STATEMENTS FOR PERIOD ENDED 30 June 2015

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## INDEPENDENT AUDITOR'S REPORT

### To the Attorney-General

I have audited the accompanying annual financial statements of the Administrative Appeals Tribunal for the year ended 30 June 2015, which comprise:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Schedule of Commitments;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement;
- Schedule of Administered Commitments; and
- Notes comprising a Summary of Significant Accounting Policies and other explanatory information.

### *Accountable Authority's Responsibility for the Financial Statements*

The Registrar of the Administrative Appeals Tribunal is responsible under the *Public Governance, Performance and Accountability Act 2013* for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards and the rules made under that Act and for such internal control as is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Accountable Authority of the entity, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Independence**

In conducting my audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

#### **Opinion**

In my opinion, the financial statements of the Administrative Appeals Tribunal:

- (a) comply with Australian Accounting Standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Administrative Appeals Tribunal as at 30 June 2015 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



Lorena Skipper

Senior Director

Delegate of the Auditor-General

Canberra

21 September 2015

**ADMINISTRATIVE APPEALS TRIBUNAL****STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER**

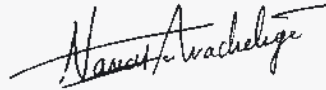
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In our opinion, the attached financial statements for the year ended 30 June 2015 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records, as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Administrative Appeals Tribunal will be able to pay its debts as and when they fall due.



SIAN LEATHEM  
Registrar



NAVAKA N ARACHCHIGE  
Chief Financial Officer

21 September 2015

21 September 2015

## ADMINISTRATIVE APPEALS TRIBUNAL

### Statement of Comprehensive Income for the period ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits	4A	22,639	23,787
Suppliers	4B	13,112	12,776
Depreciation and amortisation	8C, 8D	1,975	2,125
<b>Total expenses</b>		<b>37,726</b>	<b>38,688</b>
<b>Own-Source Income</b>			
<b>Own-source revenue</b>			
Sale of goods and rendering of services	5A	2,402	2,069
<b>Total own-source revenue</b>		<b>2,402</b>	<b>2,069</b>
<b>Gains</b>			
Other gains	5B	1,403	1,534
<b>Total gains</b>		<b>1,403</b>	<b>1,534</b>
<b>Total own-source income</b>		<b>3,805</b>	<b>3,603</b>
<b>Net cost of services</b>		<b>33,921</b>	<b>35,085</b>
Revenue from Government	5C	34,916	34,398
<b>Surplus/(Deficit) attributable to the Australian Government</b>		<b>995</b>	<b>(687)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not subject to subsequent reclassification to profit or loss</b>			
Changes in asset revaluation surplus	8	488	229
<b>Total other comprehensive income</b>		<b>488</b>	<b>229</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>		<b>1,483</b>	<b>(458)</b>

The above statement should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

Statement of Financial Position  
as at 30 June 2015

	Notes	2015 \$'000	2014 \$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	7A	564	377
Trade and other receivables	7B	17,130	13,677
<b>Total financial assets</b>		<b>17,694</b>	<b>14,054</b>
<b>Non-Financial Assets</b>			
Leasehold improvements	8A,C	2,497	3,478
Plant and equipment	8B,C	1,294	1,537
Intangibles	8D,E	27	112
Other non-financial assets		176	234
<b>Total non-financial assets</b>		<b>3,994</b>	<b>5,361</b>
<b>Total Assets</b>		<b>21,688</b>	<b>19,415</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	9A	838	1,308
Other payables	9B	1,810	1,320
<b>Total payables</b>		<b>2,648</b>	<b>2,628</b>
<b>Provisions</b>			
Employee provisions	10A	5,663	6,418
Other provisions	10B	230	230
<b>Total provisions</b>		<b>5,893</b>	<b>6,648</b>
<b>Total liabilities</b>		<b>8,541</b>	<b>9,276</b>
<b>Net assets</b>		<b>13,147</b>	<b>10,139</b>
<b>EQUITY</b>			
Contributed equity		6,201	4,676
Reserves		4,088	3,600
Retained surplus		2,858	1,863
<b>Total Equity</b>		<b>13,147</b>	<b>10,139</b>

The above statement should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

### Statement of Changes in Equity for the period ended 30 June 2015

	Retained earnings		Asset revaluation surplus		Contributed equity/capital		Total equity	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
<b>Opening balance</b>								
Balance carried forward from previous period	1,863	2,100	3,600	3,821	4,676	3,610	10,139	9,531
<b>Comprehensive income</b>								
Other comprehensive income	995	-	488	229	-	-	1,483	229
Deficit for the period	-	(687)	-	-	-	-	-	(687)
<b>Total comprehensive income</b>	<b>995</b>	<b>(687)</b>	<b>488</b>	<b>229</b>	<b>-</b>	<b>-</b>	<b>1,483</b>	<b>(458)</b>
Total comprehensive income attributable to Australian Government	995	(687)	-	-	-	-	1,483	(458)
<b>Transactions with owners</b>								
<b>Contributions by owners</b>								
Departmental capital budget	-	-	-	-	1,525	1,066	1,525	1,066
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,525</b>	<b>1,066</b>	<b>1,525</b>	<b>1,066</b>
Transfers between equity components	-	450	-	(450)	-	-	-	-
<b>Closing balance as at 30 June</b>	<b>2,858</b>	<b>1,863</b>	<b>4,088</b>	<b>3,600</b>	<b>6,201</b>	<b>4,676</b>	<b>13,147</b>	<b>10,139</b>

The above statement should be read in conjunction with the accompanying notes.



## ADMINISTRATIVE APPEALS TRIBUNAL

**Cash Flow Statement**  
*for the period ended 30 June 2015*

	Notes	2015 \$'000	2014 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations		31,185	33,159
Sales of goods and rendering of services		2,680	2,146
Net GST received		943	1,215
<b>Total cash received</b>		<b>34,808</b>	<b>36,520</b>
<b>Cash used</b>			
Employees		(23,110)	(22,922)
Suppliers		(12,354)	(12,900)
<b>Total cash used</b>		<b>(35,464)</b>	<b>(35,822)</b>
<b>Net cash from operating activities</b>	11	<b>(656)</b>	<b>698</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash used</b>			
Purchase of plant and equipment		(682)	(1,805)
<b>Total cash used</b>		<b>(682)</b>	<b>(1,805)</b>
<b>Net cash used by investing activities</b>		<b>(682)</b>	<b>(1,805)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity		1,525	1,066
<b>Total cash received</b>		<b>1,525</b>	<b>1,066</b>
<b>Net cash from financing activities</b>		<b>1,525</b>	<b>1,066</b>
<b>Net increase in cash held</b>		<b>187</b>	<b>(41)</b>
Cash and cash equivalents at the beginning of the reporting period		377	418
<b>Cash and cash equivalents at the end of the reporting period</b>	7A	<b>564</b>	<b>377</b>

The above statement should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

### Schedule of Commitments as at 30 June 2015

	2015 \$'000	2014 \$'000
<b>BY TYPE</b>		
<b>Commitments receivable</b>		
Net GST recoverable on commitments	(774)	(975)
<b>Total commitments receivable</b>	<b>(774)</b>	<b>(975)</b>
<b>Commitments payable</b>		
<b>Other commitments</b>		
Operating leases <sup>1</sup>	8,516	10,679
Other	-	48
<b>Total other commitments</b>	<b>8,516</b>	<b>10,727</b>
<b>Total commitments payable</b>	<b>8,516</b>	<b>10,727</b>
<b>Net commitments by type</b>	<b>7,742</b>	<b>9,752</b>
<b>BY MATURITY</b>		
<b>Commitments receivable</b>		
<b>Net GST recoverable on commitments<sup>1</sup></b>		
Within 1 year	(404)	(431)
Between 1 to 5 years	(205)	(342)
More than 5 years	(165)	(202)
<b>Total commitments receivable</b>	<b>(774)</b>	<b>(975)</b>
<b>Commitments payable</b>		
<b>Operating lease commitments</b>		
Within 1 year	4,444	4,698
Between 1 to 5 years	2,261	3,757
More than 5 years	1,811	2,224
<b>Total operating lease commitments</b>	<b>8,516</b>	<b>10,679</b>
<b>Other commitments</b>		
Within 1 year	-	48
Between 1 to 5 years	-	-
More than 5 years	-	-
<b>Total other commitments</b>	<b>-</b>	<b>48</b>
<b>Total commitments payable</b>	<b>8,516</b>	<b>10,727</b>
<b>Net commitments by maturity</b>	<b>7,742</b>	<b>9,752</b>

Commitments are GST inclusive where relevant.

Note:

<sup>1</sup> Operating leases included are effectively non-cancellable and comprise:

– **Leases for office accommodation.**

The entity in its capacity as lessee holds commercial office accommodation leases where lease payments by the Tribunal are subject to fixed or market review increases as listed in the lease agreements. Leases for most locations will be renegotiated or extended in 2015-16 as leases expire. An arrangement equivalent to commercial office accommodation leases is presently being negotiated in relation to Commonwealth owned law courts accommodation in Brisbane and Hobart and no commitment is recognised at this time.

The above schedule should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

**Administered Schedule of Comprehensive Income**  
*for the period ended 30 June 2015*

	Notes	2015 \$'000	2014 \$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Refund of application fees		328	368
<b>Total expenses</b>		<b>328</b>	<b>368</b>
<b>Income</b>			
<b>Non-taxation revenue</b>			
Application fees		730	887
<b>Total non-taxation revenue</b>		<b>730</b>	<b>887</b>
<b>Total revenue</b>		<b>730</b>	<b>887</b>
<b>Net contribution by services</b>		<b>402</b>	<b>519</b>
<b>Total comprehensive income</b>		<b>402</b>	<b>519</b>

The above schedule should be read in conjunction with the accompanying notes.

**Administered Schedule of Assets and Liabilities**  
*as at 30 June 2015*

	Notes	2015 \$'000	2014 \$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	16A	3	6
<b>Total financial assets</b>		<b>3</b>	<b>6</b>
<b>Total Assets administered on behalf of Government</b>		<b>3</b>	<b>6</b>
<b>Net assets</b>		<b>3</b>	<b>6</b>

The above statement should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

### Administered Reconciliation Schedule

	2015 \$'000	2014 \$'000
<b>Opening assets less liabilities as at 1 July</b>	<b>6</b>	<b>3</b>
<b>Net (cost of)/contribution by services</b>		
Income	730	887
Expenses		
Payments to entities other than corporate Commonwealth entities	(328)	(368)
<b>Transfers to/ from the Australian Government</b>		
Appropriation transfers from Official Public Account		
Special appropriations (limited)		
Payments to entities other than corporate Commonwealth entities	328	368
Appropriation transfers to OPA		
Transfers to OPA	(733)	(884)
<b>Closing assets less liabilities as at 30 June</b>	<b>3</b>	<b>6</b>

The above statement should be read in conjunction with the accompanying notes.

## ADMINISTRATIVE APPEALS TRIBUNAL

**Administered Cash Flow Statement  
for the period ended 30 June 2015**

	2015 \$'000	2014 \$'000
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Application fees	730	887
<b>Total cash received</b>	<b>730</b>	<b>887</b>
<b>Cash used</b>		
Refund of application fees	(328)	(368)
<b>Total cash used</b>	<b>(328)</b>	<b>(368)</b>
<b>Net cash flows from operating activities</b>	<b>402</b>	<b>519</b>
<b>Net Increase in Cash Held</b>	<b>402</b>	<b>519</b>
Cash and cash equivalents at the beginning of the reporting period	6	3
Cash from Official Public Account for:		
– Appropriations	328	368
Cash to Official Public Account for:		
–Appropriations	(733)	(884)
<b>Cash and cash equivalents at the end of reporting period</b>	<b>3</b>	<b>6</b>
This schedule should be read in conjunction with the accompanying notes		

**Schedule of Administered Commitments  
as at 30 June 2015**

There were no administered commitments as at 30 June 2015 (2014: Nil).

## Notes to and forming part of the financial statements

### ADMINISTRATIVE APPEALS TRIBUNAL

#### Note 1: Summary of Significant Accounting Policies

##### 1.1 Objectives of the Tribunal

The Administrative Appeals Tribunal (the Tribunal) is an Australian Government controlled entity. It is a not for profit entity. The objective and sole outcome of the Tribunal is to provide independent review on merit of a wide range of administrative decisions of the Australian Government so as to ensure in each case the correct or preferable decision is made.

On 1 July 2015, the Social Security Appeals Tribunal (SSAT) and the Migration Review Tribunal and Refugee Review Tribunal (MRT-RRT) merged with the Tribunal pursuant to the *Tribunals Amalgamation Act 2015 (Cth)*. All assets, liabilities and commitments of the SSAT and the MRT-RRT were transferred to the Tribunal. The Tribunal continues to operation as a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

The continued existence of the Tribunal in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the Tribunal's administration and programs.

Tribunal activities contributing toward this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Tribunal in its own right. Administered activities involve the management or oversight by the Tribunal, on behalf of the Government, of items controlled or incurred by the Government.

The Tribunal's administered activities on behalf of the Government are generally limited to collection and refund of application fees as prescribed by the *Administrative Appeals Tribunal Act 1975 and Regulations 1976*. Additional administered revenues may be remitted by the Tribunal to Government where there is no right for the Tribunal to retain the revenue as Departmental revenue.

##### 1.2 Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and are required by the *Public Governance, Performance and Accountability Act 2013*.

The financial statements and notes have been prepared in accordance with:

- The Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR) for reporting periods ending on or after 1 July 2014; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

As note in 1.1, the functions, assets, liabilities and commitments of the Social Security Appeals Tribunal and the Migration Review Tribunal and Refugee Review Tribunal were merged with the Tribunal with effect from 1 July 2015. There has been no change in the structure or amounts of funding provided to the Tribunal and all of its functions are continuing. The financial statements have been prepared on this basis.

## **Notes to and forming part of the financial statements**

The Tribunal has secured funding from Government appropriations for the 2015-16 financial year which, together with undrawn funding at the date of the financial statements, will ensure that the Tribunal is in a position to service their debts as they become due and payable until the proposed date of amalgamation.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Unless alternative treatment is specifically required by an accounting standard or the FRR, assets and liabilities are recognised in the statement of financial position when and only when it is probable that future economic benefits will flow to the Tribunal or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under executory contracts are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the schedule of commitments or the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the Statement of Comprehensive Income when and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

### **1.3 Significant Accounting Judgements and Estimates**

In the process of applying the accounting policies listed in this note, the Tribunal has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

- the fair value of property, plant and equipment has been taken to be the fair value of similar assets as determined by an independent valuer; and
- the employee benefits provisions have been estimated in accordance with AASB 119 Employee Benefits and reflect the expected value of those benefits.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **1.4 New Australian Accounting Standards**

#### **Adoption of New Australian Accounting Standard Requirements**

No accounting standard has been adopted earlier than the application date as stated in the standard.

The following amending standard, issued prior to the sign-off date, were applicable to the current reporting period and had a financial impact on the entity:

- **AASB 1055 Budgetary Reporting**  
(effective 1 July 2014)

On 5 March 2013 the AASB approved AASB 1050 for not for profit reporting entities within the General Government Sector that present a budget to parliament and provides users with information relevant to assessing performance of an entity, including accountability for resources entrusted to it between budget and actual results.

In particular, the following disclosures will be required:

- original budget presented to Parliament;
- variance of actuals from budget; and
- explanations of significant variances.

## Notes to and forming part of the financial statements

Other new standards, revised standards, interpretations and amending standards that were issued prior to the sign-off date and are applicable to the future reporting period are not expected to have a material impact on the Tribunal.

### Future Australian Accounting Standard Requirements

The following new standards, revised standards, interpretations and amending standards were issued by the Australian Accounting Standards Board prior to the sign-off date, which are expected to have a financial impact on the Tribunal for future reporting periods:

- **AASB 15 Revenue from contracts with customers** (applicable for annual reporting periods commencing on or after 1 January 2017)

AASB 15 was issued in December 2014 and is applicable for financial periods beginning on or after 1 January 2017. However it is expected that the application date will be deferred to 1 January 2018 in line with the FASB's adoption date.

AASB 15 represents the replacement standard for AASB 118 'Revenue', AASB 111 'Construction Contracts' and Interpretation 12 'Service Concession Arrangements'.

The core principle of the standard requires an entity to recognise revenue such that it depicts the transfer of promised goods or services to a customer in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard will require:

- contracts (either written, verbal or implied) to be identified, together with the separate performance obligations within the contract;
- determination of the transaction price, adjusted for the time value of money excluding credit risk;
- allocation of the transaction price to the separate performance obligations on a basis of relative stand-alone selling price of each distinct good or service, or an estimation approach if no distinct observable prices exist; and
- recognition of revenue when each performance obligation is satisfied.

Credit risk will be presented separately as an expense rather than adjusted against revenue. For goods, the performance obligation would be satisfied when the customer obtains control of the goods. For services, the performance obligation is satisfied when the service has been provided, typically for promises to transfer services to customers. For performance obligations satisfied over time, an entity would select an appropriate measure of progress to determine how much revenue should be recognised as the performance obligation is satisfied.

The transitional rules allow either a fully retrospective application of the standard or a modified retrospective approach on transition. Under the modified retrospective approach, entities would:

- present comparative periods under the existing revenue standard requirements;
- apply the new standard to new and existing contracts as at the effective date;
- recognise a cumulative catch-up adjustment to the opening balance of retained earnings at the effective date for existing contracts that still require performance by the entity; and
- disclose all line items in the year of adoption as if they were prepared under current revenue requirements.

Under the modified retrospective approach, an entity shall apply this standard only to contracts that are not completed contracts at the date of initial application (for example, 1 July 2017, for an entity with a 30 June reporting date).



## **Notes to and forming part of the financial statements**

Disclosure of revenue by category and the level of disaggregation should be determined on how management and market participants analyse revenue. Narrative explanations of changes in contract asset and liabilities balances will be required.

For normal sales contracts, there should be minimal impact on the implementation of this standard. However, for other contracts such as long-term service contracts (e.g. construction contracts and contracts with multiple element deliverables), they may be significantly impacted by the change. The new standard may also significantly increase the volume of disclosures required.

- **AASB 2014-5 Amendments arising from AASB 15**

This amending standard was issued in December 2014 and is applicable to annual reporting periods beginning on or after 1 January 2017 except for the amendments made to AASB 9 which are applicable to annual reporting periods beginning on or after 1 January 2018 (or earlier where AASB 9 is adopted).

AASB 2014-5 makes amendments to various standards and interpretations as a consequence of the issue of AASB 15.

- **AASB 2015-6 *Extending related party disclosures to not-for-profit public sector entities*** (applicable for annual reporting periods commencing on or after 1 July 2016)

The standard amends AASB 124 'Related Party Disclosures' to extend the scope of AASB 124 to include not-for-profit public sector entities and provides implementation guidance for such entities.

### **1.5 Revenue**

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- a) the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- b) the probable economic benefits associated with the transaction will flow to the Tribunal.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

#### **Revenue from Government**

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Tribunal gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

### **1.6 Gains**

#### **Resources Received Free of Charge**

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

## **Notes to and forming part of the financial statements**

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government Agency or Authority as a consequence of a restructuring of administrative arrangements (Refer to Note 1.7).

### **Sale of Assets**

Gains, from disposal of assets, are recognised when control of the asset has passed to the buyer.

### **1.7 Transactions with the Government as Owner**

#### **Equity Injections**

Amounts appropriated which are designated as ‘equity injections’ for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

#### **Other Distributions to Owners**

The FRR’s require that distributions to owners be debited to contributed equity unless it is in the nature of a dividend.

### **1.8 Employee Benefits**

Liabilities for ‘short-term employee benefits’ (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

#### **Leave**

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Tribunal is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees’ remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Tribunal’s employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave is recognised and measured, using the short-hand method included in the FRR, at the present value of the estimated future cash flows to be made in respect of all employees at 30 June 2015. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### **Separation and Redundancy**

Provision is made for separation and redundancy benefit payments. The Tribunal recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

#### **Superannuation**

Most members and staff of the Tribunal are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

## **Notes to and forming part of the financial statements**

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Tribunal makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Tribunal accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

### **1.9 Leases**

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits. The Tribunal does not have any finance leases.

Operating lease payments are expensed on a straight line basis which is representative of the pattern of benefits derived from the leased assets. Lease incentives are amortised on a straight line basis which is representative of the pattern of benefits derived from the incentives.

### **1.10 Borrowing Costs**

All borrowing costs are expensed as incurred.

### **1.11 Fair Value Measurement**

Transfer between levels of the fair value hierarchy occurred in 2014–15 and is disclosed in the notes to the financial statements.

### **1.12 Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes;

- a) cash on hand; and
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

### **1.13 Financial Assets**

The Tribunal's financial assets are all classified as 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets are recognised and derecognised upon trade date.

#### **Effective Interest Method**

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

Income is recognised on an effective interest rate basis except for financial assets that are recognised at fair value through profit or loss.

## **Notes to and forming part of the financial statements**

### **Loans and Receivables**

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as ‘loans and receivables’. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

### **Impairment of Financial Assets**

Financial assets are assessed for impairment at the end of each reporting period.

*Financial assets carried at cost* – if there is objective evidence that an impairment loss has been incurred, the amount of the impairment loss is the difference between the carrying amount of the asset and the present value of the estimated future cash flows discounted at the current market rate for similar assets.

### **1.14 Financial Liabilities**

Financial liabilities are classified as either financial liabilities ‘at fair value through profit or loss’ or other financial liabilities. Financial liabilities are recognised and derecognised upon ‘trade date’.

#### **Financial Liabilities at Fair Value Through Profit or Loss**

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

### **1.15 Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

### **1.16 Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor’s accounts immediately prior to the restructuring.

## Notes to and forming part of the financial statements

### 1.17 Property, Plant and Equipment

#### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make-good' provisions in property leases taken up by the Tribunal where there exists an obligation to restore the property to its original condition. These costs are included in the value of the Tribunal's leasehold improvements with a corresponding provision for the 'make-good' recognised.

#### Revaluations

Fair values for each class of asset are determined as shown below:

<i>Asset class</i>	<i>Fair value measurement</i>
Leasehold improvements	Depreciated Replacement Cost
Plant and equipment	Market Approach or Depreciated Replacement Cost

The Tribunal does not own any land or buildings.

Following initial recognition at cost, property, plant and equipment were carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations were conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments were made on a class basis. Any revaluation increment was credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets were recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date was eliminated against the gross carrying amount of the asset and the asset was restated to the revalued amount.

#### Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Tribunal using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<u>2015</u>	<u>2014</u>
Leasehold improvements	<b>Lesser of estimated useful life and lease term</b>	Lesser of estimated useful life and lease term
Plant and equipment	<b>3–20 years</b>	3–20 years

## **Notes to and forming part of the financial statements**

### **Impairment**

All assets were assessed for impairment at 30 June 2015. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Tribunal were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

No indicators of impairment were found for assets at fair value.

### **Derecognition**

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

#### **1.18 Intangibles**

The Tribunal's intangibles comprise externally purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful lives. The useful lives of the Tribunal's software are 3 to 5 years (2014: 3 to 5 years).

All software assets were assessed for indications of impairment as at 30 June 2015. No indications of impairment were found for intangible assets.

#### **1.19 Taxation**

The Tribunal is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- a) where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- b) for receivables and payables.

#### **1.20 Reporting of Administered Activities**

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

#### **Administered Cash Transfers to and from the Official Public Account**

Revenue collected by the Tribunal for use by the Government rather than the Tribunal is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the Tribunal on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

**Notes to and forming part of the financial statements****Administered Revenue**

All administered revenues are revenues relating to ordinary activities performed by the Tribunal on behalf of the Australian Government. As such, administered appropriations are not revenues of the individual entity that oversees distribution or expenditure of the funds as required by regulations 19 and 19AA of the *Administrative Appeals Regulations 1976*.

The major financial activities of the Tribunal are the collection of fees payable on lodging with the Tribunal of an application for a review of a decision, other than in income maintenance matters. On matters other than income maintenance, applicants may apply for a waiver of the fee under regulation 19(6) of the *Administrative Appeals Tribunal Regulations 1976*.

Applications deemed to be successful may result in a refund of the fee paid.

Fees are refunded in whole if lodged prior to November 1, 2010 or less \$100 if lodged from November 1, 2010 where the proceedings terminate in a manner favourable to the applicant except for Small Taxation Claims Tribunal applications where a smaller once-only fee is payable irrespective of the outcome of the decision.

## Notes to and forming part of the financial statements

### **Note 2: Events after the Reporting Period**

#### ***Departmental***

On 1 July 2015, the Social Security Appeals Tribunal (SSAT) and Migration Review Tribunal and Refugee Review Tribunal (MRT-RRT) were merged with the Administrative Appeals Tribunal (AAT) pursuant to the *Tribunals Amalgamation Act 2015 (Cth)*. All assets, liabilities and commitments of the SSAT and MRT-RRT were transferred to the Tribunal. The amalgamated AAT continues to operate as a non-corporate entity under the *Public Governance, Performance and Accountability Act 2013* from 1 July 2015.

There are no other known events occurring after the reporting period that needs to be disclosed in the financial statements.

#### ***Administered***

On 1 July 2015, the Social Security Appeals Tribunal (SSAT) and Migration Review Tribunal and Refugee Review Tribunal (MRT-RRT) were merged with the Administrative Appeals Tribunal (AAT) pursuant to the *Tribunals Amalgamation Act 2015 (Cth)*. All assets, liabilities and commitments of the SSAT and MRT-RRT were transferred to the Tribunal. The amalgamated AAT continues to operate as a non-corporate entity under the *Public Governance, Performance and Accountability Act 2013* from 1 July 2015.

There are no other known events occurring after the reporting period that needs to be disclosed in the financial statements.

### **Note 3: Net Cash Appropriation Arrangements**

	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>Total comprehensive income less depreciation/amortisation expenses previously funded through revenue appropriations<sup>1</sup></b>	<b>3,458</b>	1,667
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<b>(1,975)</b>	(2,125)
<b>Total comprehensive income /(loss) – as per the Statement of Comprehensive Income</b>	<b>1,483</b>	(458)

1. From 2010–11, the Government introduced net cash appropriation arrangements, where revenue appropriations for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.



**Notes to and forming part of the financial statements**

	2015 \$'000	2014 \$'000
<b>Note 4: Expenses</b>		
<b>Note 4A: Employee benefits</b>		
Wages and salaries	17,749	18,413
Superannuation		
Defined contribution plans	1,114	1,076
Defined benefit plans	1,899	2,035
Leave and other entitlements	1,724	2,263
Separation and redundancies	153	-
<b>Total employee benefits</b>	<b>22,639</b>	<b>23,787</b>
<b>Note 4B: Suppliers</b>		
<b>Goods and services</b>		
Consultants	307	245
Travel	425	401
IT services	785	886
Other	4,909	5,004
<b>Total goods and services</b>	<b>6,426</b>	<b>6,536</b>
<b>Goods supplied in connection with</b>		
Related parties	-	-
External parties	262	283
<b>Total goods supplied</b>	<b>262</b>	<b>283</b>
<b>Services supplied in connection with</b>		
Related entities	815	479
External parties	5,349	5,774
<b>Total services rendered</b>	<b>6,164</b>	<b>6,253</b>
<b>Total goods and services supplied or rendered</b>	<b>6,426</b>	<b>6,536</b>
<b>Other suppliers</b>		
<b>Operating lease rentals in connection with</b>		
External parties		
Minimum lease payments	6,455	6,039
Workers compensation expenses	231	201
<b>Total other suppliers</b>	<b>6,686</b>	<b>6,240</b>
<b>Total suppliers</b>	<b>13,112</b>	<b>12,776</b>

## Notes to and forming part of the financial statements

### Note 5: Income

#### OWN-SOURCE REVENUE

	2015 \$'000	2014 \$'000
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#### Note 5A: Sale of Goods and Rendering of Services

##### Rendering of services in connection with

Related entities	2,046	1,763
External parties	356	306
<b>Total sale of goods and rendering of services</b>	<b>2,402</b>	<b>2,069</b>

#### Note 5B: Other Revenue

##### Resources received free of charge:

Remuneration of auditors	40	40
<b>Total revenue from Government</b>	<b>40</b>	<b>40</b>

#### GAINS

#### Note 5C: Other gains

Resources received free of charge – services	1,119	1,110
Liabilities assumed by other departments	284	284
Other	-	140
<b>Total other gains</b>	<b>1,403</b>	<b>1,534</b>

#### REVENUE FROM GOVERNMENT

#### Note 5D: Revenue from Government

##### Appropriations:

Departmental appropriations	34,916	34,398
<b>Total revenue from Government</b>	<b>34,916</b>	<b>34,398</b>

### Note 6: Fair Value Measurements

The following tables provide an analysis of assets and liabilities that are measured at fair value. The different levels of the fair value hierarchy are defined below.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

**Notes to and forming part of the financial statements**

**Note 6A: Fair Value Measurements, Valuation Techniques and Inputs Used**

		Fair value measurements at the end of the reporting period		(For Levels 2 and 3 value measurements)		
	2015 \$'000	2014 \$'000	Category (Level 1, 2 or 3) <sup>1</sup> *	Valuation technique(s) <sup>1</sup>	Inputs used	Range Sensitivity of the fair value measurement to changes in unobservable inputs (weighted average)
<b>Non-financial assets<sup>2</sup></b>						
Leasehold improvements	2,384	3,478	Level 3	Depreciated Replacement Cost (DRC)	Replacement Cost New (price per square metre) Consumed economic benefit / Obsolescence of asset	6.7% - 10.4% (6.7%) per annum A significant increase (decrease) in this consumed economic benefit / obsolescence of the asset would result in a significantly lower (higher) fair value measurement.
Plant and Equipment - Other	411	714	Level 2	Market Approach	Adjusted market transactions	
Plant and Equipment – Library Collection	628	417	Level 3	Market Approach	Adjusted market transactions	(15.0%) - 10.0% A significantly higher (lower) market transaction may result in a significantly higher (lower) fair value measurement.
Plant and Equipment – Computer Equipment	255	406	Level 3	Depreciated Replacement Cost (DRC)	Replacement Cost New Consumed economic benefit / Obsolescence of asset	6.7% - 33.3% (15.3%) per annum A significant increase (decrease) in this consumed economic benefit / obsolescence of the asset would result in a significantly lower (higher) fair value measurement.
<b>Total non-financial assets</b>	<b>3,678</b>	<b>5,015</b>				
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>3,678</b>	<b>5,015</b>				

**Notes to and forming part of the financial statements**

1. There have been changes to the valuation techniques for assets in the property, plant and equipment class. In instances where sufficient observable inputs, such as market transactions of similar assets, the valuation technique applied to assets within the Plant and Equipment class was changed from Depreciated Replacement Cost (Cost approach) to Market Comparables (Market Approach).
2. Fair value measurements – highest and best use differs from current use for non-financial assets (NFAs).
3. Recurring and non-recurring Level 3 fair value measurements - valuation processes. The Tribunal procured valuation services from Australian Valuation Solutions (AVS) and relied on valuation models provided by AVS. The Tribunal tests the procedures of the valuation model at least once every 12 months. AVS provided written assurance to the Tribunal that the model developed is in compliance with AASB 13.

**Notes to and forming part of the financial statements**

**Note 6B: Reconciliation for Recurring Level 3 Fair Value Measurements**

Recurring Level 3 fair value measurements – reconciliation for assets

	Non-financial Assets					
	Leasehold Improvements		Property, plant and equipment		Total	
	2015	2014	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July</b>	3,478	3,356	1,537	1,923	5,015	5,279
Total gains/(losses) recognised in net cost of services <sup>1</sup>	(1,381)	(1,496)	(509)	(540)	(1,890)	(2,036)
Total gains/(losses) recognised in other comprehensive income <sup>2</sup>	278	117	210	112	488	229
Purchases	9	1,601	54	42	63	1,643
Transfers out of Level 3 <sup>3</sup>	-	(100)	(409)	-	-	(100)
<b>Total as at 30 June</b>	<b>2,384</b>	<b>3,478</b>	<b>883</b>	<b>1,537</b>	<b>3,267</b>	<b>5,015</b>

1. These gains/(losses) are presented in the Statement of Comprehensive Income under Depreciation and amortisation.

2. These gains/(losses) are presented in the Statement of Comprehensive Income under Changes in asset revaluation surplus.

3. There have been transfers of property, plant and equipment asset fair value measurements into level 3 during the year due to changes in the valuation technique from a market approach to DRC.

4. The transfer is presented in the Statement of Financial Position as a movement between assets and revaluation reserves in equity.

## Notes to and forming part of the financial statements

### Note 7: Financial Assets

	2015 \$'000	2014 \$'000
<b>Note 7A: Cash and cash equivalents</b>		
Cash on hand or on deposit	564	377
<b>Total cash and cash equivalents</b>	<b>564</b>	<b>377</b>
<b>Note 7B: Trade and Other receivables</b>		
<b>Goods and Services receivables in connection with:</b>		
Related entities	131	393
External parties	3	16
<b>Total goods and services receivables</b>	<b>134</b>	<b>409</b>
<b>Appropriations receivable:</b>		
Existing programs	16,905	13,174
<b>Total appropriations receivable</b>	<b>16,905</b>	<b>13,174</b>
<b>Other receivables:</b>		
Statutory receivables	91	94
<b>Total other receivables</b>	<b>91</b>	<b>94</b>
<b>Total trade and other receivables (Gross)</b>	<b>17,130</b>	<b>13,677</b>
No impairment has been recognised in 2015 (2014: Nil).		
<b>Trade and other receivables (net) expected to be recovered:</b>		
No more than 12 months	17,130	13,677
More than 12 months	-	-
<b>Total trade and other receivables (net)</b>	<b>17,130</b>	<b>13,677</b>
<b>Trade and other receivables aged as follows:</b>		
Not overdue	16,996	13,650
Overdue by:		
0 to 30 days	104	18
31 to 60 days	3	9
61 to 90 days	1	-
More than 90 days	26	-
	<b>134</b>	<b>27</b>
<b>Total trade and other receivables (net)</b>	<b>17,130</b>	<b>13,677</b>

Credit terms for goods and services were within 30 days (2014: 30 days).

**Notes to and forming part of the financial statements****Note 8: Non-Financial Assets****Note 8A: Leasehold Improvements**

	2015	2014
	\$'000	\$'000
Leasehold improvements at fair value	<u>2,497</u>	<u>3,478</u>
<b>Total leasehold improvements</b>	<u><b>2,497</b></u>	<u><b>3,478</b></u>

Leasehold improvements were subject to revaluation. No indicators of impairment were found for leasehold improvements.

Leasehold improvements at Sydney and Perth are expected to be relinquished in next 12 months due to lease expiry.

**Note 8B: Plant and Equipment**

Plant and equipment at fair value	<u>1,294</u>	<u>1,537</u>
<b>Total plant and equipment</b>	<u><b>1,294</b></u>	<u><b>1,537</b></u>

Plant and equipment were subject to revaluation. No indicators of impairment were found for plant and equipment.

No plant and equipment is expected to be sold or disposed of within the next 12 months other than where items are being replaced at the end of useful life with similar assets in the ordinary course of business.

**Revaluations of non-financial assets**

All revaluations are in accordance with the revaluation policy stated in Note 1.16. On 30 June 2015 an independent valuer, AVS, conducted the revaluations.

Revaluation increment of \$277,000 was made for leasehold improvements (\$117,000 in 2014).

Revaluation increment of \$210,000 was made for plant and equipment (\$112,000 in 2014).

## Notes to and forming part of the financial statements

### Note 8C: Reconciliation of the Opening and Closing Balances of Leasehold improvements, Plant and Equipment

#### Reconciliation of the opening and closing balances of leasehold improvements, plant and equipment for 2015

	Leasehold Improvements	Plant and Equipment	Total
	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>			
Gross book value	3,478	1,537	5,015
Accumulated depreciation and impairment	-	-	-
<b>Total as at 1 July 2014</b>	<b>3,478</b>	<b>1,537</b>	<b>5,015</b>
Additions			
Purchase	122	56	178
Revaluations and impairments recognised in other comprehensive income	278	210	488
Depreciation expense	(1,381)	(509)	(1,890)
<b>Total as at 30 June 2015</b>	<b>2,497</b>	<b>1,294</b>	<b>3,791</b>
<b>Total as at 30 June 2015 represented by</b>			
Gross book value	2,497	1,294	3,791
Accumulated depreciation and impairment	-	-	-
<b>Total as at 30 June 2015</b>	<b>2,497</b>	<b>1,294</b>	<b>3,791</b>

#### Reconciliation of the opening and closing balances of leasehold improvements, plant and equipment for 2014

	Leasehold Improvements	Plant and Equipment	Total
	\$'000	\$'000	\$'000
<b>As at 1 July 2013</b>			
Gross book value	3,356	1,923	5,279
Accumulated depreciation and impairment	-	-	-
<b>Total as at 1 July 2013</b>	<b>3,356</b>	<b>1,923</b>	<b>5,279</b>
Additions			
Purchase	1,601	42	1,643
Revaluations and impairments recognised in other comprehensive income	177	112	229
Revaluations of makegood liabilities	(100)	-	(100)
Depreciation expense	(1,496)	(540)	(2,036)
<b>Total as at 30 June 2014</b>	<b>3,478</b>	<b>1,537</b>	<b>5,015</b>
<b>Total as at 30 June 2014 represented by:</b>			
Gross book value	3,478	1,537	5,015
Accumulated depreciation and impairment	-	-	-
<b>Total as at 30 June 2014</b>	<b>3,478</b>	<b>1,537</b>	<b>5,015</b>



**Notes to and forming part of the financial statements**

	2015 \$'000	2014 \$'000
<b>Note 8D: Intangibles</b>		
<b>Computer software</b>		
Purchased	1,039	1,039
Accumulated amortisation	(1,012)	(927)
<b>Total computer software</b>	27	112
<b>Total intangibles</b>	27	112

No indicators of impairment were found for intangible assets.

No intangibles are expected to be sold or disposed of within the next 12 months.

**Note 8E: Reconciliation of the Opening and Closing Balances of Intangibles****Reconciliation of the opening and closing balances of intangibles for 2015**

	Computer Software Purchased \$'000	Total \$'000
<b>As at 1 July 2014</b>		
Gross book value	1,039	1,039
Accumulated amortisation and impairment	(927)	(927)
<b>Total as at 1 July 2014</b>	112	112
Amortisation	(85)	(85)
<b>Total as at 30 June 2015</b>	27	27
<b>Total as at 30 June 2015 represented by</b>		
Gross book value	1,039	1,039
Accumulated amortisation and impairment	(1,012)	(1,012)
<b>Total as at 30 June 2015</b>	27	27

Reconciliation of the opening and closing balances of intangibles for 2014

	Computer Software Purchased \$'000	Total \$'000
<b>As at 1 July 2013</b>		
Gross book value	990	990
Accumulated amortisation and impairment	(838)	(838)
<b>Total as at 1 July 2013</b>	152	152
Additions		
By purchase or internally developed	49	49
Amortisation	(89)	(89)
<b>Total as at 30 June 2014</b>	112	112
<b>Total as at 30 June 2014 represented by:</b>		
Gross book value	1,039	1,039
Accumulated amortisation and impairment	(927)	(927)
<b>Total as at 30 June 2014</b>	112	112

## Notes to and forming part of the financial statements

	2015 \$'000	2014 \$'000
<b>Note 9: Payables</b>		
<b><u>Note 9A: Suppliers</u></b>		
Trade creditors and accruals	838	1,308
<b>Total suppliers payables</b>	<b>838</b>	<b>1,308</b>
<b>Suppliers in connection with</b>		
Related entities	205	23
External parties	633	1,285
<b>Total suppliers</b>	<b>838</b>	<b>1,308</b>

Settlement was usually made within 30 days.

<b><u>Note 9B: Other payables</u></b>		
Wages and salaries	992	778
Lease incentives <sup>1</sup>	818	542
<b>Total other payables</b>	<b>1,810</b>	<b>1,320</b>

<b>Other payables expected to be settled</b>		
No more than 12 months	1,316	1,029
More than 12 months	494	291
<b>Total other payables</b>	<b>1,810</b>	<b>1,320</b>

1. The Tribunal received incentives in the form of rent free periods and contribution towards carpeting on entering property operating leases.

**Notes to and forming part of the financial statements**

	2015 \$'000	2014 \$'000
<b>Note 10: Provisions</b>		
<b>Note 10A: Employee provisions</b>		
Leave	5,663	6,418
<b>Total employee provisions</b>	<b>5,663</b>	<b>6,418</b>
<b>Employee provisions expected to be settled</b>		
No more than 12 months	823	1,818
More than 12 months	4,840	4,600
<b>Total employee provisions</b>	<b>5,663</b>	<b>6,418</b>
<b>Note 10B: Other provisions</b>		
Provision for restoration obligations	230	230
<b>Total other provisions</b>	<b>230</b>	<b>230</b>
<b>Other provisions expected to be settled</b>		
No more than 12 months	230	-
More than 12 months	-	230
<b>Total other provisions</b>	<b>230</b>	<b>230</b>
	<b>Provision for restoration \$'000</b>	<b>Total \$'000</b>
<b>As at 1 July 2014</b>	<b>230</b>	<b>230</b>
Additional provisions made	-	-
Amount used	-	-
Amounts reversed	-	-
Unwinding of discount or change in the discount rate	-	-
<b>Total as at 30 June 2015</b>	<b>230</b>	<b>230</b>

The Tribunal currently has one (2014:1) agreement for the leasing of premises which have provisions requiring the Tribunal to restore the premises to their original condition at the conclusion of the lease. The Tribunal has made a provision to reflect the present value of this obligation.

## Notes to and forming part of the financial statements

### Note 11: Cash Flow Reconciliation

	2015 \$'000	2014 \$'000
<b>Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement</b>		
<b>Cash and cash equivalents as per</b>		
Cash Flow Statement	564	377
Statement of financial position	564	377
<b>Discrepancy</b>	<u>-</u>	<u>-</u>
<b>Reconciliation of net cost of services to net cash from operating activities</b>		
Net cost of services	(33,921)	(35,085)
Revenue from Government	34,916	34,398
<b>Adjustments for non-cash items</b>		
Depreciation/amortisation	1,975	2,125
<b>Movements in assets and liabilities</b>		
<b>Assets</b>		
(Increase)/decrease in net receivables	(3,453)	(1,162)
(Increase)/decrease in prepayments	58	179
<b>Liabilities</b>		
Increase/(decrease) in employee provisions	(755)	656
Increase/(decrease) in suppliers payables	34	12
Increase/(decrease) in other payables	490	(275)
Increase/(decrease) in other provisions	-	(150)
<b>Net cash from/(used by) operating activities</b>	<u>(656)</u>	<u>698</u>

### Note 12: Contingent Assets and Liabilities

#### Quantifiable Contingencies

At 30 June 2015, the Tribunal had no quantifiable contingent liabilities (2014: Nil).

#### Unquantifiable or Remote Contingencies

At 30 June 2015, the Tribunal had not identified any unquantifiable or remote contingencies (2014: Nil).

**Notes to and forming part of the financial statements****Note 13: Senior Management Personnel Remuneration**

	2015	2014
	\$	\$
<b>Short-term employee benefits:</b>		
Salary	689,122	669,041
Motor vehicle and other allowances	-	199
<b>Total short-term employee benefits</b>	<b>689,122</b>	<b>669,240</b>
<b>Post-employment benefits:</b>		
Superannuation	88,544	83,707
<b>Total post-employment benefits</b>	<b>88,544</b>	<b>83,707</b>
<b>Other long term benefits</b>		
Annual leave	46,522	46,522
Long-service leave	14,960	14,960
<b>Total other long term employee benefits</b>	<b>61,482</b>	<b>61,482</b>
<b>Total senior management personnel remuneration expenses</b>	<b>839,148</b>	<b>814,429</b>

Note 13 is prepared on an accrual basis. The total number of senior management personnel that are included in the above table are 5 (2014: 3), which includes personnel on acting arrangement and part-year service.

## **Notes to and forming part of the financial statements**

### **Note 14: Financial Instruments**

#### **Note 14A: Categories of financial instruments**

	2015 \$'000	2014 \$'000
<b>Financial assets</b>		
<b>Loans and receivables</b>		
Cash and cash equivalents	564	377
Trade receivables	134	409
<b>Total loans and receivables</b>	<u>698</u>	<u>786</u>
<b>Total financial assets</b>	<u>698</u>	<u>786</u>
<b>Financial liabilities</b>		
<b>Financial liabilities measured at amortised cost:</b>		
Trade creditors	838	1,308
<b>Total financial liabilities measured at amortised cost</b>	<u>838</u>	<u>1,308</u>
<b>Total financial liabilities</b>	<u>838</u>	<u>1,308</u>

#### **Note 14B: Net gains or losses on financial assets**

The Tribunal had no gains or losses in relation to financial assets in the year ending 30 June 2015. (2014: Nil).

#### **Note 14C: Net gains or losses on financial liabilities**

The Tribunal had no gains or losses in relation to financial liabilities in the year ending 30 June 2015. (2014: Nil).

## Notes to and forming part of the financial statements

### Note 14D: Credit risk

The Tribunal is exposed to minimal credit risk as loans and receivables are cash and trade receivables. The maximum exposure to credit risk is the risk that arises from potential default of a debtor. This amount is equal to the total amount of trade receivables (2015: \$133,749 and 2014: \$409,063). The Tribunal has assessed the risk of the default on payment and has allocated nil in 2015 (2014: Nil) to an impairment allowance account.

The Tribunal manages its credit risk by limiting the extension of credit to customers, acting promptly to recover past due amounts and withholding credit from defaulting customers until accounts are returned to normal terms. In addition, the Tribunal has policies and procedures that guide employees' debt recovery activities including the use of debt collection agents if required.

The Tribunal has no significant exposures to any concentrations of credit risk with particular customers and does therefore not require collateral to mitigate against credit risks.

#### **Credit quality of financial assets not past due or individually determined as impaired.**

	<b>Not Past Due Nor Impaired 2015 \$'000</b>	<b>Not Past Due Nor Impaired 2014 \$'000</b>	<b>Past Due or Impaired 2015 \$'000</b>	<b>Past Due or Impaired 2014 \$'000</b>
Cash and cash equivalents	564	377	-	-
Receivables for goods and services	104	382	30	27
<b>Total</b>	<b>668</b>	<b>759</b>	<b>30</b>	<b>27</b>

#### **Ageing of financial assets that were past due but not impaired in 2015**

	<b>0 to 30 days \$'000</b>	<b>31 to 60 days \$'000</b>	<b>61 to 90 days \$'000</b>	<b>90+ days \$'000</b>	<b>Total \$'000</b>
Receivables for goods and services	3	27	-	-	30
<b>Total</b>	<b>3</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>30</b>

#### **Ageing of financial assets that were past due but not impaired in 2014**

	<b>0 to 30 days \$'000</b>	<b>31 to 60 days \$'000</b>	<b>61 to 90 days \$'000</b>	<b>90+ days \$'000</b>	<b>Total \$'000</b>
Receivables for goods and services	18	9	-	-	27
<b>Total</b>	<b>18</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>27</b>

## Notes to and forming part of the financial statements

### Note 14E: Liquidity risk

The Tribunal's financial liabilities are supplier payables. The exposure to liquidity risk is based on the notion that the Tribunal will encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and mechanisms available to the Tribunal (e.g. Advance to the Finance Minister) and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations. The Tribunal is appropriated funding from the Australian Government and manages its budgeted funds to ensure it is able to meet payments as they fall due. Policies are in place to ensure timely payments are made when due and there have been no past experience of default.

### **Maturities for non-derivative financial liabilities in 2015:**

	On demand	within 1 year	between 1 to 2 years	between 2 to 5 years	more than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade creditors	-	838	-	-	-	838
<b>Total</b>	-	<b>838</b>	-	-	-	<b>838</b>

### Maturities for non-derivative financial liabilities in 2014

	On demand	within 1 year	between 1 to 2 years	between 2 to 5 years	more than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade creditors	-	1,308	-	-	-	1,308
<b>Total</b>	-	<b>1,308</b>	-	-	-	<b>1,308</b>

The entity had no derivative financial liabilities in either 2015 or 2014.

### Note 14F: Market risk

The Tribunal held basic financial instruments that did not expose it to certain market risks, such as 'Currency risk', 'Interest rate risk' or 'Other price risk'.

### **Note 15: Financial Assets Reconciliation**

	Notes	2015 \$'000	2014 \$'000
<b>Total financial assets as per statement of financial position</b>		<b>17,694</b>	14,054
Less: non-financial instruments components:			
Appropriations receivable	7B	<b>16,905</b>	13,174
GST receivable	7B	<b>91</b>	94
Total non-financial instrument components		<b>16,996</b>	13,268
<b>Total financial assets as per financial instruments note</b>	14A	<b>698</b>	786



**Notes to and forming part of the financial statements****Note 16: Administered – Financial Assets**

	2015 \$'000	2014 \$'000
<b>Note 16A: Cash and cash equivalents</b>		
Cash on hand or on deposit	3	6
<b>Total cash and cash equivalents</b>	<u>3</u>	<u>6</u>

**Note 17: Administered – Cash Flow Reconciliation**

	2015 \$'000	2014 \$'000
<b>Reconciliation of cash and cash equivalents as per Administered Schedule of Assets and Liabilities to Administered Cash Flow Statement</b>		
<b>Cash and cash equivalents as per:</b>		
Schedule of administered cash flows	3	6
Schedule of administered assets and liabilities	<u>3</u>	<u>6</u>
<b>Discrepancy</b>	-	-
<b>Reconciliation of net cost of services to net cash from operating activities:</b>		
Net cost of services	402	519
<b>Net cash (used by) operating activities</b>	<u>402</u>	<u>519</u>

**Note 18: Administered – Contingent Assets and Liabilities**

There were no administered contingent assets or liabilities as at 30 June 2015 (2014: Nil).

**Note 19: Administered – Financial Instruments**

	2015 \$'000	2014 \$'000
<b>Note 19A: Categories of Financial Instruments</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	3	6
<b>Carrying amount of financial assets</b>	<u>3</u>	<u>6</u>

**Note 20: Administered Financial Assets Reconciliation**

	2015 \$'000	2014 \$'000
<b>Financial Assets</b>		
<b>Total financial assets as per administered schedule of assets and liabilities</b>	3	6
<b>Total financial assets</b>	<u>3</u>	<u>6</u>

**Notes to and forming part of the financial statements**  
**Note 21: Appropriations**

**Table A: Annual Appropriations ('Recoverable GST exclusive')**

	Appropriation Act		PGPA Act		Total Appropriation \$'000	Appropriation applied in 2015 (current and prior years) \$'000	Variance <sup>(1)</sup> \$'000	Section 51 determination \$'000
	Annual Appropriations \$'000	AFM \$'000	Section 74 \$'000					
<b>DEPARTMENTAL</b>								
Ordinary annual services	36,441	-	2,680		39,121	35,203	3,918	-
<b>Total Departmental</b>	<b>36,441</b>	<b>-</b>	<b>2,680</b>		<b>39,121</b>	<b>35,203</b>	<b>3,918</b>	<b>-</b>
<b>ADMINISTERED</b>								
Ordinary annual services	-	-			-	-	-	-
<b>Total Administered</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes:**

1. Variance is substantially attributable to cash under spend during the year and timing of payments.

**Notes to and forming part of the financial statements**

**Table A (Cont'd): Annual Appropriations ('Recoverable GST exclusive')**

	Annual Appropriation for 2014			Total Appropriation \$'000	Appropriation applied in 2014 (current and prior years) \$'000	Variance <sup>(1)</sup> \$'000	Appropriations Reduced \$'000
	Annual Appropriations \$'000	AFM \$'000	FMA Act Section 31 \$'000				
DEPARTMENTAL Ordinary annual services	35,464	-	2,146	37,610	36,412	1,198	-
Total Departmental	35,464	-	2,146	37,610	36,412	1,198	-
ADMINISTERED Ordinary annual services	-	-	-	-	-	-	-
Total Administered	-	-	-	-	-	-	-

*Notes:*

1. Variance is substantially attributable to cash under spend during the year and the timing of payments.

Notes to and forming part of the financial statementsTable B: Departmental Capital Budgets ('Recoverable GST exclusive')

	2015 Capital Budget Appropriations		Capital Budget Appropriations applied in 2015 (current and prior years)			Variance (3) \$'000
	<i>Appropriation Act</i>		Payments for non-financial assets <sup>(2)</sup> \$'000	Payments for other purposes \$'000	Total payments \$'000	
	Annual Capital Budget \$'000	Total Capital Budget Appropriations \$'000				
<b>DEPARTMENTAL</b>						
Ordinary annual services – Departmental Capital Budget <sup>(1)</sup>	1,525	1,525	682	-	682	843
<b>Total Departmental</b>	<b>1,525</b>	<b>1,525</b>	<b>682</b>	<b>-</b>	<b>682</b>	<b>843</b>

*Notes:*

1. Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No. 1, 3 & 5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. For more information on ordinary annual services appropriations, please see Table A: Annual appropriations.
2. Payments made on non-financial assets include purchases of assets, expenditure on assets which has been capitalised, costs incurred to make good an asset to its original condition, and the capital repayment component of finance leases.
3. Variance is substantially attributable to cash under spend during the year and the timing of payments.

**Notes to and forming part of the financial statements**

**Table B (Cont'd): Departmental Capital Budgets ('Recoverable GST exclusive')**

	2014 Capital Budget Appropriations		Capital Budget Appropriations applied in 2014 (current and prior years)			Variance (3) \$'000	
	<i>Appropriation Act</i>		Total Capital Budget Appropriations \$'000	Payments for non-financial assets(2) \$'000	Payments for other purposes \$'000		Total payments \$'000
	Annual Capital Budget \$'000						
<b>DEPARTMENTAL</b> Ordinary annual services – Departmental Capital Budget <sup>(1)</sup>	1,066		1,066	1,805	-	1,805	(739)
<b>Total Departmental</b>	<b>1,066</b>		<b>1,066</b>	<b>1,805</b>	<b>-</b>	<b>1,805</b>	<b>(739)</b>

**Notes:**

1. Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No. 1, 3 & 5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. For more information on ordinary annual services appropriations, please see Table A: Annual appropriations.
2. Payments made on non-financial assets include purchases of assets, expenditure on assets which has been capitalised, costs incurred to make good an asset to its original condition, and the capital repayment component of finance leases.
3. Variance is substantially attributable to cash under spend during the year and the timing of payments.

## Notes to and forming part of the financial statements

**Table C: Unspent Departmental Annual Appropriations ('Recoverable GST exclusive')**

<b>Authority</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
Appropriation Act (No.1) 2013–14	-	12,900
Appropriation Act (No.3) 2013–14	-	274
Appropriation Act (No.1) 2014–15	<b>16,413</b>	-
Appropriation Act (No.3) 2014–15	<b>492</b>	-
<b>Total</b>	<b>16,905</b>	<b>13,174</b>

**Table D: Special Appropriations ('Recoverable GST exclusive')**

<b>Authority</b>	<b>Type</b>	<b>Purpose</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
Financial Management and Accountability Act 1997 s.28(2), Administered	Refund	To provide an appropriation where an Act or other law requires or permits the repayment of an amount received by the Commonwealth and apart from this section there is no specific appropriation for the repayment.	-	368
Public Governance, Performance and Accountability Act 2013 s.77(e), Administered	Refund	To provide an appropriation where an Act or other law requires or permits the repayment of an amount received by the Commonwealth and apart from this section there is no specific appropriation for the repayment.	<b>328</b>	-
<b>Total</b>			<b>328</b>	<b>368</b>

### Note 22: Compliance with statutory conditions for payments from the consolidated revenue fund

<b>Legislation/Authority to Pay<sup>1</sup></b>	<b>Potential Breaches<sup>2</sup></b>		
	<b>No.</b>	<b>Value \$</b>	<b>Recovered \$</b>
<b>Public Governance, Performance and Accountability Act 2013 s77(e), Administered</b>	<b>1</b>	<b>\$45</b>	<b>\$0</b>

<sup>1</sup>Legislation

Refunds for amounts prescribed under Administered Appeals Tribunal Act 1975 sections 24AC(3), 70(2) and its related Regulations 1976 sections 19 to 20. Amounts paid are disclosed in notes 21 special appropriations.

<sup>2</sup>Potential breaches

Refund of filing request was processed for \$761 when the amount due was \$716. The Tribunal considers this to be a transposition error of data entry with no other instances identified. No recovery effort has been initiated.

**Notes to and forming part of the financial statements****Note 23: Reporting of Outcomes**

The Tribunal has only one outcome which is described in note 1.1 and all resources are used to deliver that outcome.

**Note 23A: Net Cost of Outcome Delivery**

	<b>Total Outcome 1</b>	
	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Departmental</b>		
Expenses	<b>(37,726)</b>	<b>(38,688)</b>
Own-source income	<b>2,402</b>	<b>2,069</b>
<b>Administered</b>		
Expenses	<b>(328)</b>	<b>(368)</b>
Income	<b>730</b>	<b>887</b>
<b>Net cost/(contribution) of outcome delivery</b>	<b>(34,922)</b>	<b>(36,100)</b>

## Notes to and forming part of the financial statements

### **Note 24: Budgetary Reports and Explanations of Major Variances**

The following tables provide a comparison of the original budget as presented in the 2014-15 Portfolio Budget Statements (PBS) and the 2014-15 final outcome as presented in accordance with Australian Accounting Standards for the entity. The Budget is not audited and does not reflect additional budget estimates provided in the 2014-15 Portfolio Additional Estimates Statements (PAES) or the revised budget provided as part of the 2015-16 Portfolio Budget Statement (PBS). However, major changes in budget have been explained as part of the variance analysis where relevant.

#### **Note 24A: Departmental Budgetary Reports**

##### **Statement of Comprehensive Income**

*For year ended 30 June 2015*

	Actual	Budget estimate	
		Original <sup>1</sup>	Variance <sup>2</sup>
	2015	2015	2015
	\$'000	\$'000	\$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Employee Benefits	22,639	24,398	(1,759)
Suppliers	13,112	12,727	385
Depreciation and amortisation	1,975	1,915	60
<b>Total expenses</b>	<b>37,726</b>	<b>39,040</b>	<b>(1,314)</b>
<b>Own-Source Income</b>			
<b>Own-source revenue</b>			
Sale of goods and rendering of services	2,402	1,085	1,317
<b>Total own-source revenue</b>	<b>2,402</b>	<b>1,085</b>	<b>1,317</b>
<b>Gains</b>			
Other gains	1,403	1,309	94
<b>Total gains</b>	<b>1,403</b>	<b>1,309</b>	<b>94</b>
<b>Total own-source income</b>	<b>3,805</b>	<b>2,394</b>	<b>1,411</b>
<b>Net cost of (contribution by) services</b>	<b>33,921</b>	<b>36,646</b>	<b>(2,725)</b>
Revenue from Government	34,916	34,731	185
<b>Surplus /(Deficit) before income tax on continuing operations</b>	<b>995</b>	<b>(1,915)</b>	<b>2,910</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not subject to subsequent reclassification to net cost of services</b>			
Changes in asset revaluation surplus	488	-	488
<b>Total other comprehensive income after income tax</b>	<b>488</b>	<b>-</b>	<b>488</b>
<b>Total comprehensive income/ (loss)</b>	<b>1,483</b>	<b>(1,915)</b>	<b>3,398</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>1,483</b>	<b>(1,915)</b>	<b>3,398</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.



**Notes to and forming part of the financial statements****Statement of Financial Position***As at 30 June 2015*

	Actual	Budget estimate	
		Original <sup>1</sup>	Variance <sup>2</sup>
	2015	2015	2015
	\$'000	\$'000	\$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	564	418	146
Trade and other receivables	17,130	12,269	4,861
<b>Total financial assets</b>	<b>17,694</b>	<b>12,687</b>	<b>5,007</b>
<b>Non-financial assets</b>			
Land and buildings	2,497	1,792	705
Property, plant and equipment	1,294	1,894	(600)
Intangibles	27	199	(172)
Other non-financial assets	176	413	(237)
<b>Total non-financial assets</b>	<b>3,994</b>	<b>4,298</b>	<b>(304)</b>
<b>Total assets</b>	<b>21,688</b>	<b>16,985</b>	<b>4,703</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	838	1,409	(571)
Other Payables	1,810	496	1,314
<b>Total Payables</b>	<b>2,648</b>	<b>1,905</b>	<b>743</b>
<b>Interest –bearing liabilities</b>			
Leases	-	-	-
<b>Total Interest-bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>			
Employee provisions	5,663	6,615	(952)
Other provisions	230	480	(250)
<b>Total provisions</b>	<b>5,893</b>	<b>7,095</b>	<b>(1,202)</b>
<b>Total liabilities</b>	<b>8,541</b>	<b>9,000</b>	<b>(459)</b>
<b>Net assets</b>	<b>13,147</b>	<b>7,985</b>	<b>5,162</b>
<b>EQUITY</b>			
<b>Parent entity interest</b>			
Contributed equity	6,201	5,894	307
Reserves	4,088	3,821	267
Retained surplus (accumulated deficit)	2,858	(1,730)	4,588
<b>Total parent entity interest</b>	<b>13,147</b>	<b>7,985</b>	<b>5,162</b>
<b>Total equity</b>	<b>13,147</b>	<b>7,985</b>	<b>5,162</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.

**Notes to and forming part of the financial statements****Statement of Changes in Equity***For the period ended 30 June 2015*

	Retained earnings			Asset revaluation surplus			Contributed equity/capital			Total equity		
	Actual	Budget estimate	Budget estimate	Actual	Budget estimate	Budget estimate	Actual	Budget estimate	Actual	Budget estimate	Budget estimate	Variance <sup>2</sup>
	Original <sup>1</sup>	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance</b>												
Balance carried forward from previous period	1,863	185	1,678	3,600	3,821	(221)	4,676	4,676	-	10,139	8,682	1,457
<b>Comprehensive income</b>												
Surplus/ (deficit) for the period	995	(1,915)	2,910	488	-	488	-	-	-	1,483	(1,915)	3,398
<b>Total comprehensive income</b>	<b>995</b>	<b>(1,915)</b>	<b>2,910</b>	<b>488</b>	<b>-</b>	<b>488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,483</b>	<b>(1,915)</b>	<b>3,398</b>
Total comprehensive income attributable to Australian Government	995	(1,915)	2,910	488	-	488	-	-	-	1,483	(1,915)	3,398
<b>Transactions with owners</b>												
Contributions by owners	-	-	-	-	-	-	1,525	1,218	307	1,525	1,218	307
Departmental capital budget	-	-	-	-	-	-	1,525	1,218	307	1,525	1,218	307
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,525</b>	<b>1,218</b>	<b>307</b>	<b>1,525</b>	<b>1,218</b>	<b>307</b>
<b>Closing balance attributable to Australian Government</b>	<b>2,858</b>	<b>(1,730)</b>	<b>4,588</b>	<b>4,088</b>	<b>3,821</b>	<b>267</b>	<b>6,201</b>	<b>5,894</b>	<b>307</b>	<b>13,147</b>	<b>7,985</b>	<b>5,162</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.

**Notes to and forming part of the financial statements****Cash Flow Statement***For the period ended 30 June 2015*

	Actual	Budget estimate	Variance
	2015 \$'000	Original <sup>1</sup> 2015 \$'000	2015 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations	31,185	36,454	(5,269)
Sale of goods and rendering services	2,680	1,085	1,595
Net GST received	943	-	943
<b>Total cash received</b>	<b>34,808</b>	<b>37,539</b>	<b>(2,731)</b>
<b>Cash used</b>			
Employees	(23,110)	(24,172)	1,062
Suppliers	(12,354)	(13,244)	890
<b>Total cash used</b>	<b>(35,464)</b>	<b>(37,416)</b>	<b>1,952</b>
<b>Net cash from/(used by) operating activities</b>	<b>(656)</b>	<b>123</b>	<b>(779)</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash used</b>			
Purchase of property, plant, equipment and intangibles	(682)	(1,218)	536
<b>Total cash used</b>	<b>(682)</b>	<b>(1,218)</b>	<b>536</b>
<b>Net cash from/(used by) investing activities</b>	<b>(682)</b>	<b>(1,218)</b>	<b>536</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity	1,525	1,218	307
Other	-	(123)	123
<b>Total cash received</b>	<b>1,525</b>	<b>1,095</b>	<b>430</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,525</b>	<b>1,095</b>	<b>430</b>
<b>Net increase/(decrease) in cash held</b>	<b>187</b>	<b>-</b>	<b>187</b>
Cash and cash equivalents at the beginning of the reporting period	377	418	(41)
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>564</b>	<b>418</b>	<b>146</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.

## Notes to and forming part of the financial statements

### Note 24B: Departmental Major Budget Variances for 2015

<u>Explanations of major variances</u>	<u>Affected line items (and statement)</u>
<u>Employees</u> The variances were caused by 2 unfilled full-time members' positions and delayed members' appointments during the year, and associated flow-on effect on engagement of support staff.	Employee Benefits ( <i>Statement of Comprehensive Income</i> ), Employee provisions ( <i>Statement of Financial Position</i> ), operating cash used – Employees ( <i>Cash Flow Statement</i> ).
<u>Revaluation surplus</u> The revaluation surplus is predominantly caused by revision to the useful life of Tribunal's leasehold improvement asset, in order to align with lease tenure; and change in technique used to value Tribunal's library collection, as disclosed in Note 6 above.	Other Comprehensive Income ( <i>Statement of Comprehensive Income</i> ), Asset revaluation surplus ( <i>Statement of Changes in Equity</i> ).
<u>Rendering of services</u> The variance was caused by increased usage of Tribunal facilities by other Commonwealth agencies, which the Tribunal charges based on expense recovery.	Sale of goods and rendering of services ( <i>Statement of Comprehensive Income</i> ), operating cash received – Rendering of services ( <i>Cash Flow Statement</i> ).
<u>Appropriations receivable</u> The variance was caused by reduced cash requirement during the year as a result of lower than budgeted employee spending and higher than budgeted revenue received from rendering of services.	Trade and other receivables ( <i>Statement of Financial Position</i> )

## Notes to and forming part of the financial statements

### Note 24C: Administered Budgetary Reports

#### Administered Schedule of Comprehensive Income

For year ended 30 June 2015

	Actual	Budget estimate	
	2015 \$'000	Original <sup>1</sup> 2015 \$'000	Variance <sup>2</sup> 2015 \$'000
<b>NET COST OF SERVICE</b>			
<b>Expenses</b>			
Other expenses (refunds or revenue)	328	700	(372)
<b>Total expenses</b>	<b>328</b>	<b>700</b>	<b>(372)</b>
<b>Income</b>			
<b>Revenue</b>			
<b>Non-taxation revenue</b>			
Fees and fines	730	1,961	(1,231)
<b>Total non-taxation revenue</b>	<b>730</b>	<b>1,961</b>	<b>(1,231)</b>
<b>Total revenue</b>	<b>730</b>	<b>1,961</b>	<b>(1,231)</b>
<b>Total income</b>	<b>730</b>	<b>1,961</b>	<b>(1,231)</b>
<b>Net (cost of)/ contribution by services</b>	<b>402</b>	<b>1,261</b>	<b>(859)</b>
<b>Surplus/ (Deficit) after income tax on continuing operations</b>	<b>402</b>	<b>1,261</b>	<b>(859)</b>
<b>Total comprehensive income/(loss)</b>	<b>402</b>	<b>1,261</b>	<b>(859)</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.

#### Administered Schedule of Assets and Liabilities

As at 30 June 2015

	Actual	Budget estimate	
	2015 \$'000	Original <sup>1</sup> 2015 \$'000	Variance <sup>2</sup> 2015 \$'000
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and cash equivalents	3	3	-
<b>Total financial assets</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>Total assets administered on behalf of government</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>LIABILITIES</b>			
<b>Total liabilities administered on behalf of the government</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets/(liabilities)</b>	<b>3</b>	<b>3</b>	<b>-</b>

1. The entity's original budgeted financial statement that was first presented to parliament in respect of the reporting period (i.e. from the entity's 2014-15 Portfolio Budget Statements (PBS)).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below.

## **Notes to and forming part of the financial statements**

### **Note 24D: Administered Major Budget Variances for 2015**

<b>Explanations of major variances</b>	<b>Affected line items (and statement)</b>
<u>Refunds</u> Payment of refunds is driven by number of favourable decisions handed down during the year and is beyond the Tribunal's control.	Other expenses (Administered Schedule of Comprehensive Income)
<u>Fees and fines</u> Application fee revenue is driven by number of application received at the Tribunal and is beyond the Tribunal's control.	Fees and fines (Administered Schedule of Comprehensive Income)

# Appendixes

# Appendix // 01

## Members of the AAT

Table A1.1 sets out a list of the members of the AAT as at 30 June 2015. Lists of the members who were appointed and reappointed in 2014–15 and members whose terms of appointment ended during the reporting year follow the table.

The list of members in Table A1.1 is ordered by membership category and then alphabetically. For members who have been reappointed, the first appointment date reflects the date from which there have been continuous appointments to the AAT.

The President, other judges and Deputy Presidents can exercise the powers of the Tribunal in any of the AAT's divisions. Senior Members and Members may exercise the powers of the Tribunal only in the divisions to which they have been assigned. The divisions to which Senior Members and Members were assigned as at 30 June 2015 are indicated in the table as follows:

- G General Administrative Division
- N National Disability Insurance Scheme Division
- S Security Appeals Division
- T Taxation Appeals Division
- V Veterans' Appeals Division

**Table A1.1 Members of the AAT, 30 June 2015**

NAME	FIRST APPOINTED	APPOINTMENT EXPIRES	LOCATION	DIVISIONS
<b>PRESIDENT</b>				
The Hon Justice Duncan Kerr, <i>Chev LH</i>	16/05/2012	15/05/2017	Hobart	
<b>PRESIDENTIAL MEMBERS – JUDGES OF THE FEDERAL COURT OF AUSTRALIA</b>				
The Hon Justice Michael Barker	24/11/2010	23/11/2015	Perth	
The Hon Justice Annabelle Bennett AO	23/11/2005	23/11/2015	Sydney	
The Hon Justice Richard Edmonds	23/11/2005	23/11/2015	Sydney	
The Hon Justice Andrew Greenwood	23/11/2005	23/11/2015	Brisbane	
The Hon Justice Jayne Jagot	24/11/2010	23/11/2015	Sydney	
The Hon Justice Susan Kenny	24/11/2010	23/11/2015	Melbourne	
The Hon Justice John Logan RFD	24/11/2010	23/11/2015	Brisbane	
The Hon Justice John Mansfield AM	24/11/2010	23/11/2015	Adelaide	



**Table A1.1 Members of the AAT, 30 June 2015 (continued)**

NAME	FIRST APPOINTED	APPOINTMENT EXPIRES	LOCATION	DIVISIONS
The Hon Justice John Middleton	24/11/2010	23/11/2015	Melbourne	
The Hon Justice Tony Pagone	29/05/2015	28/05/2020	Melbourne	
The Hon Justice Nye Perram	16/05/2013	15/05/2018	Sydney	
The Hon Justice Antony Siopis	23/11/2005	23/11/2015	Perth	
The Hon Justice Richard White	29/05/2015	28/05/2020	Adelaide	
<b>PRESIDENTIAL MEMBERS – JUDGES OF THE FAMILY COURT OF AUSTRALIA</b>				
The Hon Justice Robert Benjamin	23/11/2005	23/11/2015	Hobart	
The Hon Justice Victoria Bennett	29/05/2015	28/05/2020	Melbourne	
The Hon Justice David Berman	29/05/2015	28/05/2020	Adelaide	
The Hon Justice Christine Dawe	23/11/2005	23/11/2015	Adelaide	
The Hon Justice Mary Finn	23/11/2005	23/11/2015	Canberra	
The Hon Justice Colin Forrest	29/05/2015	28/05/2020	Brisbane	
The Hon Justice Janine Stevenson	29/05/2015	28/05/2020	Sydney	
<b>PRESIDENTIAL MEMBERS – DEPUTY PRESIDENTS – FULL-TIME</b>				
Ms Katherine Bean	7/12/2009	31 May 2018	Adelaide	
Mr James Constance	9/12/2010	8/12/2015	Sydney	
Miss Stephanie Forgie	8/09/1988	3/11/2021	Melbourne	
Mr Philip Hack SC	9/01/2006	30/11/2015	Brisbane	
Mr Gary Humphries	1/01/2015	31/12/2019	Canberra	
Dr Christopher Kendall	5/09/2014	29/06/2020	Perth	
<b>PRESIDENTIAL MEMBERS – DEPUTY PRESIDENTS – PART-TIME</b>				
Ms Fiona Alpins	5/04/2012	4/04/2017	Melbourne	
Professor Robert Deutsch	5/04/2012	4/04/2017	Sydney	
Mr Stephen Frost	24/08/2006	4/04/2017	Sydney	
Major General Gregory Melick AO RFD SC	5/09/2014	4/09/2019	Hobart	

**Table A1.1 Members of the AAT, 30 June 2015 (continued)**

NAME	FIRST APPOINTED	APPOINTMENT EXPIRES	LOCATION	DIVISIONS
Mr Ian Molloy	11/04/2013	10/04/2018	Brisbane	
The Hon Robert Nicholson AO	6/09/2007	26/10/2015	Perth	
The Hon Brian Tamberlin QC	23/11/2005	29/09/2015	Sydney	
<b>SENIOR MEMBERS – FULL-TIME</b>				
Dr Damien Cremean	1/06/2015	31/05/2020	Melbourne	G, S, V
Mr Egon Fice	12/06/2003	31/05/2018	Melbourne	G, S, T, V
Mr John Handley	14/06/1989	3/05/2018	Melbourne	G, N, T, V
Mr Bernard McCabe	1/07/2001	30/11/2016	Brisbane	G, S, T, V
Dr Peter McDermott RFD	15/11/2004	14/02/2018	Brisbane	G, T, V
Dr James Pople	1/01/2015	31/12/2017	Canberra	G, S, T, V
Ms Jill Toohey	17/08/2009	4/09/2017	Sydney	G, N, S, T, V
<b>SENIOR MEMBERS – PART-TIME</b>				
Mr Anthony Cotter	5/09/2014	4/09/2019	Brisbane	G, T, V
Ms Ann Cunningham	5/09/1995	30/11/2017	Hobart	G, N, S, T, V
Mr Rodney Dunne	15/06/2005	31/05/2018	Adelaide	G, T, V
Ms Geri Ettinger	19/06/1991	25/01/2016	Sydney	G, S, T, V
Ms Naida Isenberg	1/07/2001	30/11/ 2017	Sydney	G, S, V
Ms Gina Lazanas	5/04/2012	4/04/2017	Sydney	G, T, V
Dr Kenneth Levy RFD	5/07/2004	30/11/2016	Brisbane	G, T, V
Dr Nicholas Manetta	5/08/2013	4/08/2018	Adelaide	G, V
Dr Teresa Nicoletti	24/08/2006	30/11/2017	Sydney	G, V
Mr Francis O'Loughlin	23/09/2009	16/01/2017	Melbourne	G, T, V
Mr Peter Taylor SC	24/08/2006	30/11/2017	Sydney	G, T, V
Ms Chelsea Walsh	1/06/2010	31/05/2018	Perth	G, T, V
<b>MEMBERS – FULL-TIME</b>				
Ms Regina Perton OAM	9/08/2004	4/09/2017	Melbourne	G, N, S, V

**Table A1.1 Members of the AAT, 30 June 2015 (continued)**

NAME	FIRST APPOINTED	APPOINTMENT EXPIRES	LOCATION	DIVISIONS
<b>MEMBERS – PART-TIME</b>				
Dr Ion Alexander	2/08/2004	25/01/2017	Sydney	G, V
Mr Ronald Bartsch	11/04/2013	10/04/2018	Sydney	G
Professor David Ben-Tovim	1/12/2010	30/11/2015	Adelaide	G, N, V
Dr Michael Couch	5/04/2012	4/04/2017	Sydney	G, V
Ms Lynne Coulson Barr	5/08/2013	4/04/2018	Melbourne	G, N
Air Vice Marshal Franklin Cox AO (ret'd)	24/08/2006	30/11/2015	Canberra	G, V
Dr Marella Denovan	15/12/2005	30/11/2015	Brisbane	G, V
Brigadier Conrad Ermert (ret'd)	19/06/1991	31/05/2017	Melbourne	G, T, V
Mr Warren Evans	21/09/2006	30/11/2016	Perth	G, V
Mr Nicholas Gaudion	11/04/2013	10/04/2018	Sydney	G, T
Dr Gordon Hughes	5/07/2004	16/01/2017	Melbourne	G, T, V
Dr Bernard Hughson	1/12/2010	30/11/2015	Canberra	G, N, V
Dr William Isles	5/04/2012	4/04/2017	Sydney	G, N, V
Professor Ronald McCallum AO	5/08/2013	4/08/2018	Sydney	G, N
Lieutenant Colonel Robert Ormston (ret'd)	1/09/2011	31/08/2016	Adelaide	G, S, V
Miss Anne Shanahan	19/06/1991	16/04/2018	Melbourne	G, V
Dr Leslie Stephan	26/06/2015	25/06/2020	Adelaide	G, V
Dr Marian Sullivan	5/04/2012	4/04/2017	Brisbane	G, V
Ms Sandra Taglieri	5/08/2013	4/08/2018	Hobart	G, N
Mr Ian Thompson	5/08/2013	4/08/2018	Adelaide	G, N
Dr Hooi Toh	24/08/2006	30/11/2017	Sydney	G, N, V
Dr Robert Walters RFD	16/11/2006	30/11/2017	Hobart	G, V
Brigadier Gerard Warner AM LVO (ret'd)	15/06/2005	31/05/2018	Perth	G, N, S, V
Mr Simon Webb	16/07/2001	4/09/2017	Canberra	G, V
Dr Peter Wilkins MBE	24/08/2006	30/11/2015	Canberra	G, N, V

## Appointments and cessations, 2014–15

### New appointments

The Hon Justice Victoria Bennett

The Hon Justice David Berman

The Hon Justice Colin Forrest

The Hon Justice Tony Pagone

The Hon Justice Janine Stevenson

The Hon Justice Richard White

Deputy President Gary Humphries

Deputy President Dr Christopher Kendall

Deputy President Major-General Gregory Melick AO RFD SC

Senior Member Anthony Cotter

Senior Member Dr Damien Cremean

Senior Member Dr James Popple

Member Dr Leslie Stephan

### Re-appointments

Deputy President the Hon Brian Tamberlin QC

Senior Member Rodney Dunne

Senior Member Geri Ettinger

Senior Member Egon Fice

Senior Member Dr Peter McDermott RFD

Senior Member Francis O'Loughlin

Senior Member Jill Toohey

Senior Member Chelsea Walsh

Member Dr Ion Alexander

Member Brigadier Conrad Ermert (ret'd)

Member Dr Gordon Hughes

Member Regina Perton OAM

Member Anne Shanahan

Member Brigadier Gerard Warner AM LVO (ret'd)

Member Simon Webb

**Cessations**

Deputy President the Hon Raymond Groom AO

Deputy President Robin Handley

Deputy President Stanley Hotop

Senior Member Anne Britton

Senior Member Professor Robin Creyke

Senior Member Graham Friedman

Senior Member Graham Kenny

Senior Member Dean Letcher QC

Senior Member Steven Penglis

Senior Member Jan Redfern PSM

Member Dr Roslyn Blakley

Member Dr Janette Chaney

Member Dr Amanda Frazer

Member Dr Hadia Haikal-Mukhtar

Member Kathryn Hogan

Member Mark Hyman

Member Professor Graham Johnston AM

Member Brigadier Dr Graham Maynard (ret'd)

Member Dr Roderick McRae

Member Professor Peter Reilly AO

Member Professor Tania Sourdin

Member Peter Wulf

# Appendix // 02

## Staff of the AAT

**Table A2.1** Employment by registry, 30 June 2015

CLASSIFICATION	REGISTRIES								TOTAL
	SYDNEY	MELBOURNE	BRISBANE	ADELAIDE	PERTH	HOBART	CANBERRA	PRINCIPAL REGISTRY	
APS Level 2	–	–	6	–	4	–	–	–	<b>10</b>
AAT Broadband 3/4	19	14	15	9	6	2	8	5	<b>78</b>
APS Level 5	–	1	–	–	–	–	–	7	<b>8</b>
APS Level 6	2	2	1	1	1	–	1	14	<b>22</b>
Executive Level 1	–	–	–	–	–	–	–	12	<b>12</b>
Executive Level 2	5	4	3	3	3	–	3	4	<b>25</b>
SES Band 1	–	–	–	–	–	–	–	2	<b>2</b>
<b>Total</b>	<b>26</b>	<b>21</b>	<b>25</b>	<b>13</b>	<b>14</b>	<b>2</b>	<b>12</b>	<b>44</b>	<b>157</b>

There were no staff at APS Level 1.

These figures include all full-time and part-time ongoing and non-ongoing staff, including 25 staff employed for irregular or intermittent duties. Staff on long-term leave are not included. If they have been replaced, the replacement staff are included.

Principal Registry staff were based in Sydney (20), Melbourne (1), Brisbane (16), Adelaide (1), Perth (2), Hobart (3) and Canberra (1).

**Table A2.2** Equal employment opportunity data, 30 June 2015

CLASSIFICATION	TOTAL STAFF	WOMEN	MEN	A&TSI	NESB	PWD
APS Level 2	<b>10</b>	8	2	–	–	–
AAT Broadband 3/4	<b>78</b>	54	24	1	24	3
APS Level 5	<b>8</b>	5	3	–	2	–
APS Level 6	<b>22</b>	13	9	–	6	–
Executive Level 1	<b>12</b>	4	8	–	6	–
Executive Level 2	<b>25</b>	19	6	–	6	–
SES Band 1	<b>2</b>	1	1	–	–	–
<b>Total</b>	<b>157</b>	<b>104</b>	<b>53</b>	<b>1</b>	<b>44</b>	<b>3</b>

A&TSI Aboriginal and Torres Strait Islanders

NESB People of non-English-speaking background

PWD People with disability

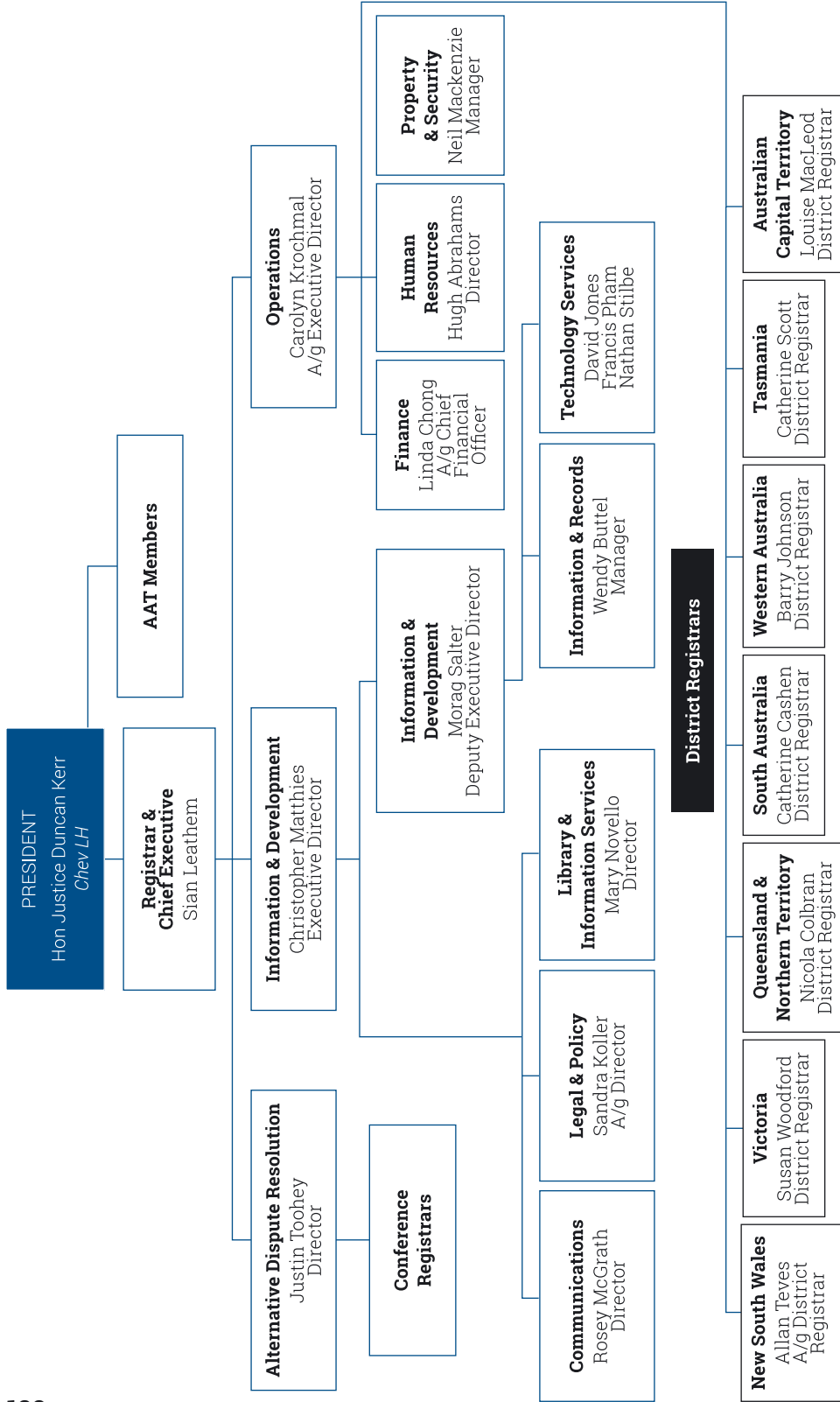
The data in this table is based, in part, on information voluntarily provided by staff

**Table A2.3** Employment status and arrangements, 30 June 2015

CLASSIFICATION	SALARY RANGE	EMPLOYMENT STATUS				EMPLOYMENT ARRANGEMENTS			
		FULL-TIME	PART-TIME	IRREGULAR/ INTERMITTENT	TOTAL	ENTERPRISE AGREEMENT	INDIVIDUAL FLEXIBILITY ARRANGEMENT	SECTION 24(1) DETERMINATION	
APS Level 1	\$42,745 – 47,240	–	–	–	–	–	–	–	
APS Level 2	\$48,374 – 54,419	–	–	10	10	10	–	–	
AAT Broadband 3/4	\$57,282 – 66,675	63	5	10	78	78	–	–	
APS Level 5	\$68,491 – 72,629	8	–	–	8	8	–	–	
APS Level 6	\$74,196 – 84,975	16	3	3	22	22	–	–	
Executive Level 1	\$93,976 – 110,611	11	1	–	12	12	3	–	
Executive Level 2	\$112,527 – 127,929	15	8	2	25	25	2	–	
SES Band 1	\$126,686 – 145,259	2	–	–	2	1	–	1	
<b>Total</b>		<b>115</b>	<b>17</b>	<b>25</b>	<b>157</b>	<b>156<sup>a</sup></b>	<b>5<sup>a</sup></b>	<b>1</b>	

<sup>a</sup> Note: The three Executive Level 1 and two Executive Level 2 staff with Individual Flexibility Arrangements were covered by the AAT's enterprise agreement.

Figure A2.4 Administrative structure of the AAT, 30 June 2015





# Appendix // 03

## AAT jurisdiction

This appendix lists the laws – the Acts and legislative instruments – under which decisions could be made that were subject to review by the AAT as at 30 June 2015. The list does not include laws that were assented to or made in the reporting period but had not commenced at 30 June 2015.

The laws listed in **bold** conferred new jurisdiction on the Tribunal to review decisions made under that enactment.

### Commonwealth laws

*A New Tax System (Australian Business Number) Act 1999*

*A New Tax System (Family Assistance) Act 1999*

*A New Tax System (Family Assistance) (Administration) Act 1999*

*A New Tax System (Goods and Services Tax) Act 1999*

*A New Tax System (Goods and Services Tax) Regulations 1999*

*A New Tax System (Goods and Services Tax Transition) Act 1999*

*A New Tax System (Wine Equalisation Tax) Act 1999*

*Aboriginal and Torres Strait Islander Act 2005*

*Aboriginal and Torres Strait Islander Commission Amendment Act 2005*

*Adelaide Airport Curfew Act 2000*

*Administrative Appeals Tribunal Act 1975*

*Administrative Appeals Tribunal Regulations 1976*

*Adult Disability Assessment Determination 1999*

*Age Discrimination Act 2004*

*Aged Care Act 1997*

*Aged Care (Transitional Provisions) Act 1997*

*Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994*

*Agricultural and Veterinary Chemicals (Administration) Act 1992*

*Agricultural and Veterinary Chemicals (Administration) Regulations 1995*

*Agricultural and Veterinary Chemicals Code Act 1994*

*Agricultural and Veterinary Chemicals Code Regulations 1995*

*Air Navigation Act 1920*

*Air Navigation (Aircraft Engine Emissions) Regulations*

*Air Navigation (Aircraft Noise) Regulations 1984*

- Air Navigation (Aviation Security Status Checking) Regulations 2004*
- Air Navigation (Coolangatta Airport Curfew) Regulations 1999*
- Air Navigation (Essendon Airport) Regulations 2001*
- Air Navigation (Fuel Spillage) Regulations 1999*
- Air Navigation Regulations 1947*
- Air Services Act 1995*
- Air Services Regulations 1995*
- Aircraft Noise Levy Collection Act 1995*
- Airports Act 1996*
- Airports (Building Control) Regulations 1996*
- Airports (Control of On-Airport Activities) Regulations 1997*
- Airports (Environment Protection) Regulations 1997*
- Airports (Ownership – Interests in Shares) Regulations 1996*
- Airports (Protection of Airspace) Regulations 1996*
- Airports Regulations 1997*
- Antarctic Marine Living Resources Conservation Act 1981*
- Antarctic Marine Living Resources Conservation Regulations 1994*
- Antarctic Treaty (Environment Protection) Act 1980*
- Anti-Money Laundering and Counter-Terrorism Financing Act 2006*
- Archives Act 1983*
- AusCheck Regulations 2007*
- Australian Charities and Not-for-profits Commission Act 2012*
- Australian Citizenship Act 2007*
- Australian Education Act 2013*
- Australian Grape and Wine Authority Act 2013*
- Australia Grape and Wine Authority Regulations 1981*
- Australian Hearing Services Act 1991*
- Australian Jobs Act 2013*
- Australian Meat and Live-stock Industry Act 1997*
- Australian Meat and Live-stock Industry (Beef Export to the USA—Quota Years 2015–2021) Order 2014***
- Australian Meat and Live-stock Industry (Export Licensing) Regulations 1998*
- Australian National Registry of Emissions Units Act 2011*
- Australian Participants in British Nuclear Tests (Treatment) Act 2006*
- Australian Passports Act 2005*

*Australian Passports (Application Fees) Act 2005*  
*Australian Passports Determination 2005*  
*Australian Postal Corporation Regulations 1996*  
*Australian Radiation Protection and Nuclear Safety Act 1998*  
*Australian Radiation Protection and Nuclear Safety Regulations 1999*  
*Australian Securities and Investments Commission Act 2001*  
*Australian Security Intelligence Organisation Act 1979*  
*Australian Sports Anti-Doping Authority Regulations 2006*  
*Australian Transaction Reports and Analysis Centre Supervisory Cost Recovery Levy (Collection) Act 2011*  
*Automotive Transformation Scheme Regulations 2010*  
*Aviation Transport Security Act 2004*  
*Aviation Transport Security Regulations 2005*  
*Banking Act 1959*  
*Bankruptcy Act 1966*  
*Bankruptcy Regulations 1996*  
*Biological Control Act 1984*  
*Broadcasting Services Act 1992*  
*Building Energy Efficiency Disclosure Act 2010*  
*Business Names Registration Act 2011*  
*Business Names Registration (Transitional and Consequential Provisions) Act 2011*  
*Carbon Credits (Carbon Farming Initiative) Act 2011*  
*Chemical Weapons (Prohibition) Act 1994*  
*Child Care Benefit (Eligibility of Child Care Services for Approval and Continued Approval) Determination 2000*  
*Child Disability Assessment Determination 2001*  
*Child Support (Assessment) Act 1989*  
*Child Support (Registration and Collection) Act 1988*  
*City Area Leases Ordinance 1936*  
*Civil Aviation Act 1988*  
*Civil Aviation (Buildings Control) Regulations 1988*  
*Civil Aviation Regulations 1988*  
*Civil Aviation Safety Regulations 1998*  
*Classification (Publications, Films and Computer Games) Act 1995*  
*Clean Energy Advances for Approved Care Organisations Administrative Scheme Determination 2012*

**Clean Energy Legislation (Carbon Tax Repeal) Act 2014**

- Clothing and Household Textile (Building Innovative Capability) Scheme 2010*
- Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992*
- Coastal Trading (Revitalising Australian Shipping) Act 2012*
- Commerce (Trade Descriptions) Act 1905*
- Commercial Television Conversion Scheme 1999*
- Commonwealth Electoral Act 1918*
- Compensation (Japanese Internment) Act 2001*
- Competition and Consumer Act 2010*
- Continence Aids Payment Scheme 2010*
- Copyright Act 1968*
- Copyright Regulations 1969*
- Corporations Act 2001*
- Corporations (Aboriginal and Torres Strait Islander) Act 2006*
- Criminal Code Act 1995*
- Cultural Bequests Program Guidelines (No. 1) 1997*
- Customs Act 1901*

**Customs (International Obligations) Regulation 2015**

- Customs (Prohibited Exports) Regulations 1958*
- Customs (Prohibited Imports) Regulations 1956*
- Customs Tariff Act 1995*
- Dairy Adjustment Levy Collection Regulations 2000*
- Dairy Produce Act 1986*
- Dairy Produce Regulations 1986*
- Defence Act 1903*
- Defence (Areas Control) Regulations 1989*
- Defence Determination 2005/15*
- Defence Force (Home Loans Assistance) Act 1990*
- Defence Force Regulations 1952*
- Defence Force Retirement and Death Benefits Act 1973*
- Defence Force (Superannuation) (Productivity Benefit) Determination 1988*
- Defence Home Ownership Assistance Scheme Act 2008*
- Defence Home Ownership Assistance Scheme Regulations 2008*
- Defence (Prohibited Words and Letters) Regulations 1957*

*Defence Reserve Service (Protection) Act 2001*  
*Defence Service Homes Act 1918*  
*Defence Trade Controls Act 2012*  
*Defence Trade Controls Regulation 2013*  
*Designs Act 2003*  
*Designs Regulations 2004*  
*Development Allowance Authority Act 1992*  
*Disability (Access to Premises – Buildings) Standards 2010*  
*Disability Discrimination Act 1992*  
*Disability Services Act 1986*  
*Disability Standards for Accessible Public Transport 2002*  
*Eastern Tuna and Billfish Fishery Management Plan 2010*  
*Education Services for Overseas Students Act 2000*  
*Environment Protection and Biodiversity Conservation Act 1999*  
*Environment Protection and Biodiversity Conservation Regulations 2000*  
*Environment Protection and Management Ordinance 1987*  
*Environment Protection (Sea Dumping) Act 1981*  
*ETR Payments Administrative Scheme (FaHCSIA) Determination 2012*  
*Excise Act 1901*  
***Excise Regulation 2015***  
*Explosives Transport Regulations 2002*  
***Export Charges (Collection) Act 2015***  
*Export Control (Animals) Order 2004*  
*Export Control (Eggs and Egg Products) Orders 2005*  
*Export Control (Fees) Orders 2001*  
*Export Control (Fish and Fish Products) Orders 2005*  
*Export Control (Hardwood Wood Chips) Regulations 1996*  
*Export Control (Meat and Meat Products) Orders 2005*  
*Export Control (Milk and Milk Products) Orders 2005*  
*Export Control (Organic Produce Certification) Orders*  
*Export Control (Plants and Plant Products) Order 2011*  
*Export Control (Poultry Meat and Poultry Meat Products) Orders 2010*  
*Export Control (Prescribed Goods – General) Order 2005*  
*Export Control (Rabbit and Ratite Meat) Orders 1985*

- Export Control (Unprocessed Wood) Regulations*
- Export Control (Wild Game Meat and Wild Game Meat Products) Orders 2010*
- Export Inspection and Meat Charges Collection Act 1985*
- Export Market Development Grants Act 1997*
- Fair Entitlements Guarantee Act 2012*
- Fair Work (Building Industry – Accreditation Scheme) Regulations 2005*
- Family Assistance Legislation Amendment (Child Care Budget and Other Measures) Act 2008*
- Family Law (Family Dispute Resolution Practitioners) Regulations 2008*
- Family Law (Fees) Regulation 2012*
- Farm Household Support Act 2014**
- Federal Circuit Court of Australia Act 1999*
- Federal Court and Federal Circuit Court Regulation 2012*
- Financial Institutions Supervisory Levies Collection Act 1998*
- Financial Sector (Business Transfer and Group Restructure) Act 1999*
- Financial Sector (Collection of Data) Act 2001*
- First Home Saver Accounts Act 2008*
- Fisheries Management Act 1991*
- Food Standards Australia New Zealand Act 1991*
- Foreign Passports (Law Enforcement and Security) Act 2005*
- Freedom of Information Act 1982*
- Fringe Benefits Tax Assessment Act 1986*
- Fuel Quality Standards Act 2000*
- Fuel Quality Standards Regulations 2001*
- Fuel Tax Act 2006*
- Gene Technology Act 2000*
- Gene Technology Regulations 2001*
- Governor-General Act 1974*
- Great Barrier Reef Marine Park Act 1975*
- Great Barrier Reef Marine Park (Aquaculture) Regulations 2000*
- Great Barrier Reef Marine Park Regulations 1983*
- Greenhouse and Energy Minimum Standards Act 2012*
- Hazardous Waste (Regulation of Exports and Imports) Act 1989*
- Hazardous Waste (Regulation of Exports and Imports) (OECD Decision) Regulations 1996*
- Hazardous Waste (Regulation of Exports and Imports) Regulations 1996*

*Health and Other Services (Compensation) Act 1995*  
*Healthcare Identifiers Act 2010*  
*Health Insurance Act 1973*  
*Health Insurance (Eligible Collection Centres) Approval Principles 2010*  
*Hearing Service Providers Accreditation Scheme 1997*  
*Hearing Services Administration Act 1997*  
*Hearing Services Rules of Conduct 2012*  
*Hearing Services Voucher Rules 1997*  
*High Court of Australia (Fees) Regulation 2012*  
*Higher Education Funding Act 1988*  
*Higher Education Support Act 2003*  
*Horse Disease Response Levy Collection Act 2011*  
*Horticultural Export Charge Regulations*  
*Horticulture Marketing and Research and Development Services (Export Efficiency) Regulations 2002*  
*Immigration (Guardianship of Children) Act 1946*  
***Imported Food Charges (Collection) Act 2015***  
*Imported Food Control Act 1992*  
*Income Tax Assessment Act 1936*  
*Income Tax Assessment Act 1997*  
*Income Tax Regulations 1936*  
*Income Tax (Transitional Provisions) Act 1997*  
*Industrial Chemicals (Notification and Assessment) Act 1989*  
*Industrial Chemicals (Notification and Assessment) Regulations 1990*  
*Industry Research and Development Act 1986*  
*Insurance Acquisition and Takeovers Act 1991*  
*Insurance Act 1973*  
*Interactive Gambling Act 2001*  
*Interstate Road Transport Act 1985*  
*Interstate Road Transport Regulations 1986*  
***Jervis Bay Territory Emergency Management Ordinance 2015***  
*Judges' Pensions Act 1968*  
*Lands Acquisition Act 1989*  
*Lakes Ordinance 1976*  
*Law Officers Act 1964*

*Leases Ordinance 1918*

*Leases (Special Purposes) Ordinance 1925*

*Life Insurance Act 1995*

*Liquid Fuel Emergency Act 1984*

***Major Sporting Events (Indicia and Images) Protection Act 2014***

Marine Orders Parts 6, 9, **11**, 12, 15, **16**, 17, 18, **19**, 21, **25**, 27, 28, 30, **31**, 32, 33, 34, **35**, 41, **42**, 43, 44, 47, **49**, 50, 51, 52, 54, 58, 59, 60, 64, 70, 91, 93, 96, 97, 502, 503, 504, 505, 506 and 507

*Marine Safety (Domestic Commercial Vessel) National Law Act 2012*

***Marine Safety (Domestic Commercial Vessel) National Law Regulation 2013***

*Maritime Transport and Offshore Facilities Security Act 2003*

*Maritime Transport and Offshore Facilities Security Regulations 2003*

*Marriage Act 1961*

*Meat Export Charge Collection Act 1984*

*Medibank Private Sale Act 2006*

*Medical Indemnity Act 2002*

*Medical Indemnity (Prudential Supervision and Product Standards) Act 2003*

*Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010*

*Migration Act 1958*

*Military Rehabilitation and Compensation Act 2004*

*Military Rehabilitation and Compensation Act Education and Training Scheme 2004*

*Motor Vehicle Compensation Scheme 2004*

*Motor Vehicle Standards Act 1989*

*Motor Vehicle Standards Regulations 1989*

*Mutual Recognition Act 1992*

*Narcotic Drugs Act 1967*

*National Consumer Credit Protection Act 2009*

*National Consumer Credit Protection Regulations 2010*

*National Disability Insurance Scheme Act 2013*

*National Environment Protection Measures (Implementation) Act 1998*

*National Greenhouse and Energy Reporting Act 2007*

*National Greenhouse and Energy Reporting Regulations 2008*

*National Health Act 1953*

*National Health (Pharmaceuticals and Vaccines – Cost Recovery) Regulations 2009*

*National Health (Pharmaceutical Benefits) Regulations 1960*

*National Health Security Act 2007*



*National Library Regulations 1994*  
*National Measurement Act 1960*  
*National Measurement Regulations 1999*  
*National Rental Affordability Scheme Regulations 2008*  
*National Television Conversion Scheme 1999*  
*National Vocational Education and Training Regulator Act 2011*  
*National Vocational Education and Training Regulator (Transitional Provisions) Act 2011*  
*Native Title (Prescribed Bodies Corporate) Regulations 1999*  
*Native Title (Tribunal) Regulations 1993*  
*Navigation Act 2012*  
*Northern Prawn Fishery Management Plan 1995*  
*Nuclear Non-Proliferation (Safeguards) Act 1987*  
*Occupational Health and Safety (Maritime Industry) (National Standards) Regulations 2003*  
*Offshore Minerals Act 1994*  
*Offshore Petroleum and Greenhouse Gas Storage Act 2006*  
*Offshore Petroleum and Greenhouse Gas Storage (Resource Management and Administration) Regulations 2011*  
*Ombudsman Act 1976*  
*Ozone Protection and Synthetic Greenhouse Gas Management Act 1989*  
*Ozone Protection and Synthetic Greenhouse Gas Management Regulations 1995*  
*Paid Parental Leave Act 2010*  
*Papua New Guinea (Members of the Forces Benefits) Regulations 1961*  
*Papua New Guinea (Staffing Assistance) Act 1973*  
*Parliamentary Contributory Superannuation Act 1948*  
*Patents Act 1990*  
*Patents Regulations 1991*  
*Personal Property Securities Act 2009*  
*Personally Controlled Electronic Health Records Act 2012*  
*Petroleum Excise (Prices) Act 1987*  
*Petroleum Resource Rent Tax Assessment Act 1987*  
*Petroleum Resource Rent Tax Assessment Regulations 2005*  
*Pig Industry Act 2001*  
*Plant Breeder's Rights Act 1994*  
*Plant Breeder's Rights Regulations 1994*  
*Pooled Development Funds Act 1992*

*Premium Support (Medical Indemnity Provider) Scheme 2006*

*Primary Industries (Customs) Charges Act 1999*

*Primary Industries (Excise) Levies Act 1999*

*Primary Industries Levies and Charges Collection Act 1991*

*Primary Industries Levies and Charges Collection Regulations 1991*

*Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*

*Privacy Act 1988*

*Private Health Insurance Act 2007*

*Product Grants and Benefits Administration Act 2000*

*Product Stewardship Act 2011*

*Product Stewardship (Voluntary Arrangements) Instrument 2012*

*Protection of Cultural Objects on Loan Act 2013*

*Protection of Movable Cultural Heritage Act 1986*

*Protection of the Sea (Civil Liability) Act 1981*

*Protection of the Sea (Civil Liability for Bunker Oil Pollution Damage) Act 2008*

*Public Lending Right Act 1985*

*Quality Agency Principles 2013*

*Radiocommunications Act 1992*

*Radiocommunications (Spectrum Licence Allocation) Determination 2000*

*Radiocommunications (Spectrum Licence Allocation – 2 GHz Band) Determination 2000*

***Radiocommunications Taxes Collection (Penalties on Unpaid Tax) Determination 2015***

*Radiocommunications (Trading Rules for Spectrum Licences) Determination 2012*

*Registration of Deaths Abroad Act 1984*

*Renewable Energy (Electricity) Act 2000*

*Renewable Energy (Electricity) Amendment (Transitional Provision) Regulations 2010*

*Renewable Energy (Electricity) Regulations 2001*

*Resale Royalty Right for Visual Artists Act 2009*

*Research Involving Human Embryos Act 2002*

*Retirement Savings Accounts Act 1997*

*Retirement Savings Accounts Regulations 1997*

*Roads and Public Places Ordinance 1937*

*Safety, Rehabilitation and Compensation Act 1988*

***Sanctions Principles 2014***

*Sea Installations Act 1987*

*Seafarers Rehabilitation and Compensation Act 1992*  
*Sex Discrimination Act 1984*  
*Shipping Reform (Tax Incentives) Act 2012*  
*Shipping Registration Act 1981*  
*Small Superannuation Accounts Act 1995*  
*Social Security Act 1991*  
*Social Security (Administration) Act 1999*  
*Social Security and Veterans' Affairs Legislation Amendment (One-Off Payments and Other 2007 Budget Measures) Act 2007*  
*Social Security (International Agreements) Act 1999*  
*Social Security (Pension Valuation Factor) Determination 1998*  
*Southern Bluefin Tuna Fishery Management Plan 1995*  
*Southern Squid Jig Fishery Management Plan 2005*  
*Space Activities Act 1998*  
*Space Activities Regulations 2001*  
*Stronger Futures in the Northern Territory Act 2012*  
*Student Assistance Act 1973*  
*Student Identifiers Act 2014*  
*Superannuation Act 1922*  
*Superannuation Contributions Tax (Assessment and Collection) Act 1997*  
*Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997*  
*Superannuation Guarantee (Administration) Act 1992*  
*Superannuation Industry (Supervision) Act 1993*  
*Superannuation Industry (Supervision) Regulations 1994*  
*Superannuation (Self Managed Superannuation Funds) Taxation Act 1987*  
*Superannuation (Unclaimed Money and Lost Members) Act 1999*  
*Sydney Airport Curfew Act 1995*  
*Sydney Harbour Federation Trust Regulations 2001*  
*Tax Agent Services Act 2009*  
*Tax Agent Services Regulations 2009*  
*Taxation Administration Act 1953*  
*Taxation Administration Regulations 1976*  
*Telecommunications Act 1997*  
*Telecommunications (Annual Numbering Charge – Late Payment Penalty) Determination 2000*

*Telecommunications (Consumer Protection and Service Standards) Act 1999*

**Telecommunications (Eligible Revenue) Determination 2015**

*Telecommunications (Freephone and Local Rate Numbers) Allocation Determination 2007 (No. 1)*

*Telecommunications Integrated Public Number Database Scheme 2007*

*Telecommunications Numbering Plan 1997*

*Telecommunications (Service Provider – Identity Checks for Prepaid Mobile Carriage Services) Determination 2013*

*Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No. 1)*

*Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No. 2)*

*Telecommunications Universal Service Management Agency Act 2012*

*Telecommunications Universal Service Management Agency (Eligible Revenue) Determination 2013*

*Television Licence Fees Regulations 1990*

*Telstra Corporation Act 1991*

*Termination Payments Tax (Assessment and Collection) Act 1997*

*Tertiary Education Quality and Standards Agency Act 2011*

*Tertiary Education Quality and Standards Agency (Consequential Amendments and Transitional Provisions) Act 2011*

*Textile, Clothing and Footwear Post-2005 Strategic Investment Program Scheme 2005*

*Textile, Clothing and Footwear Strategic Investment Program Scheme 1999*

*Therapeutic Goods Act 1989*

*Therapeutic Goods (Medical Devices) Regulations 2002*

*Therapeutic Goods Regulations 1990*

*Tobacco Advertising Prohibition Act 1992*

*Trade Marks Act 1995*

*Trade Marks Regulations 1995*

*Trade Practices (Consumer Product Information Standards) (Cosmetics) Regulations 1991*

**Trade Support Loans Act 2014**

*Tradespersons' Rights Regulation Act 1946*

*Tradex Scheme Act 1999*

*Trans-Tasman Mutual Recognition Act 1997*

*Trust Recoupment Tax Assessment Act 1985*

*Venture Capital Act 2002*

*Veterans' Entitlements Act 1986*

*Veterans' Entitlements (Clarke Review) Act 2004*

*Veterans' Entitlements Regulations 1986*

*Veterans' Entitlements (Rehabilitation Allowance) Regulations*  
*Veterans' Entitlements (Special Assistance – Motorcycle Purchase) Regulations 2001*  
*Veterans' Entitlements (Special Assistance) Regulations 1999*  
*Veterans' Vocational Rehabilitation Scheme*  
*Water Act 2007*  
*Water Efficiency Labelling and Standards Act 2005 (ACT)*  
*Water Efficiency Labelling and Standards Act 2005 (Cth)*  
*Water Efficiency Labelling and Standards Act 2005 (Qld)*  
*Water Efficiency Labelling and Standards Act 2005 (Tas)*  
*Water Efficiency Labelling and Standards Act 2005 (Vic)*  
*Water Efficiency Labelling and Standards Act 2006 (NT)*  
*Water Efficiency Labelling and Standards Act 2006 (WA)*  
*Water Efficiency Labelling and Standards Determination 2013*  
*Water Efficiency Labelling and Standards (New South Wales) Act 2006 (NSW)*  
*Work Health and Safety Regulations 2011*

## **Norfolk Island laws**

*Absentee Landowners Levy Act 1976*  
*Animals (Importation) Act 1983*  
*Apiaries Act 1935*  
*Associations Incorporation Act 2005*  
*Birds Protection Act 1913*  
*Bookmakers and Betting Exchange Act 1998*  
*Brands and Marks Act 1949*  
*Building Act 2002*  
*Business Names Act 1976*  
*Business Transactions (Administration) Act 2006*  
*Business Transactions (Levy Imposition) Act 2006*  
*Companies Act 1985*  
*Crown Lands Act 1996*  
*Customs Act 1913*  
*Electricity (Licensing and Registration) Act 1985*  
*Environment Act 1990*  
*Financial Institutions Levy Act 1985*  
*Fuel Levy Act 1987*

*Goods and Services Tax Act 2007*  
*Healthcare Levy Act 1990*  
*Land Administration Fees Act 1996*  
*Land Titles Act 1996*  
*Land Valuation Act 2012*  
*Liquor Act 2005*  
*Lotteries and Fundraising Act 1987*  
*Medical Practitioners Registration Act 1983*  
*Migratory Birds Act 1980*  
*Norfolk Island Broadcasting Act 2001*  
*Norfolk Island National Park and Norfolk Island Botanic Garden Act 1984*  
*Planning Act 2002*  
*Public Health Act 1996*  
*Public Reserves Act 1997*  
*Roads Act 2002*  
*Social Services Act 1980*  
*Subdivision Act 2002*  
*Telecommunications Act 1992*  
*Tourist Accommodation Act 1984*  
*Tourist Accommodation (Ownership) Act 1989*  
*Trees Act 1997*

# Appendix // 04

## Applications, outcomes, listings and appeals statistics

TABLE OR CHART	TITLE
A4.1	Applications lodged and applications finalised in 2014–15
A4.2	Applications lodged – By state and territory
A4.3	Applications finalised – By state and territory
A4.4	Percentage of applications finalised without a hearing
A4.5	Outcomes of applications for review of a decision finalised in 2014–15
A4.6	Applications current at 30 June 2015 – By state and territory
A4.7	Alternative dispute resolution processes, interlocutory hearings and hearings conducted by the AAT
A4.8	Constitution of tribunals for hearings
A4.9	Appeals against decisions of the AAT by jurisdiction
A4.10	Outcomes of appeals against AAT decisions – By jurisdiction

**Table A4.1 Applications lodged and applications finalised, 2014–15**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>APPLICATIONS FOR REVIEW OF DECISIONS – MAJOR JURISDICTIONS</b>				
<b>NATIONAL DISABILITY INSURANCE SCHEME</b>				
Eligibility to access scheme	8		10	
Review of supports in participant plan	10		8	
<b>Subtotal</b>	<b>18</b>	<b>&lt; 1</b>	<b>18</b>	<b>&lt; 1</b>
<b>SOCIAL SECURITY</b>				
Age pension/Pension bonus scheme	176		146	
Austudy payment	12		11	
Carer allowance and carer payment	74		61	
Compensation preclusion period	64		68	
Disability support pension	1,253		1,108	
Family tax benefit	94		62	
Newstart allowance	104		100	
Overpayments and debt recovery	440		454	
Parenting payment	18		27	
Rent assistance	12		11	
Special benefit	11		11	
Youth allowance	18		17	
Other	44		53	
<b>Subtotal</b>	<b>2,320</b>	<b>35</b>	<b>2,129</b>	<b>32</b>
<b>VETERANS' AFFAIRS</b>				
<i>Military Rehabilitation and Compensation Act 2004</i>	72		61	
<i>Veterans' Entitlements Act 1986</i>				
Disability pension	229		225	
Service pension/Income support supplement/ Pension bonus	38		30	
Widows pension	44		57	
Other	8		6	
<b>Subtotal</b>	<b>391</b>	<b>6</b>	<b>379</b>	<b>6</b>



**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>WORKERS' COMPENSATION</b>				
<i>Safety, Rehabilitation and Compensation Act 1988, by decision-maker</i>				
Asciano Services	7		15	
Australian Air Express Pty Limited	11		7	
Australian Postal Corporation	294		302	
BIS Industries Limited	12		7	
Comcare	569		485	
Commonwealth Bank of Australia and related companies	27		27	
John Holland Group Pty Limited and related companies	21		16	
K & S Freighters Pty Limited	26		33	
Linfox Armaguard Pty Limited/Linfox Australia Pty Limited	94		88	
Military Rehabilitation and Compensation Commission	105		113	
National Australia Bank Limited/National Wealth Management Services Limited	28		32	
Optus Administration Pty Limited	9		12	
Prosegur Australia Pty Limited	19		7	
Telstra Corporation Limited	81		97	
TNT Australia Pty Limited	38		23	
Transpacific Industries Pty Limited	49		34	
Other decision-makers	25		31	
<i>Seafarers Rehabilitation and Compensation Act 1992</i>	83		89	
<b>Subtotal</b>	<b>1,498</b>	<b>23</b>	<b>1,418</b>	<b>21</b>
<b>TAXATION</b>				
Taxation Appeals Division				
Excess contributions tax	8		15	
Fringe benefits tax	13		13	
Goods and services tax	97		112	
Income tax (other than tax schemes)	727		1,153	
Income tax (tax schemes)	1		1	
Private rulings	8		31	
Superannuation guarantee charge	12		32	

**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
Taxation administration	5		8	
Other	25		20	
<i>Subtotal</i>	<i>896</i>	<i>14</i>	<i>1,385</i>	<i>21</i>
Small Taxation Claims Tribunal				
Goods and services tax	2		4	
Income tax	62		80	
Refusal of extension of time to lodge objection	23		21	
Release from taxation liabilities	67		71	
Superannuation contributions surcharge	0		16	
Other	5		5	
<i>Subtotal</i>	<i>159</i>	<i>2</i>	<i>197</i>	<i>3</i>
<b><i>Subtotal</i></b>	<b><i>1,055</i></b>	<b><i>16</i></b>	<b><i>1,582</i></b>	<b><i>23</i></b>
<b><i>SUBTOTAL FOR MAJOR JURISDICTIONS</i></b>	<b><i>5,282</i></b>	<b><i>81</i></b>	<b><i>5,526</i></b>	<b><i>82</i></b>
<b>APPLICATIONS FOR REVIEW OF DECISIONS – BY PORTFOLIO</b>				
<b>AGRICULTURE</b>				
Agricultural and veterinary chemicals	3		8	
Fisheries	1		0	
Research participation certificates for Conservation Tillage Refundable Tax Offset	2		2	
<b><i>Subtotal</i></b>	<b><i>6</i></b>	<b><i>&lt; 1</i></b>	<b><i>10</i></b>	<b><i>&lt; 1</i></b>
<b>ATTORNEY-GENERAL'S</b>				
Anti-money laundering and counter-terrorism financing	1		1	
Background checking	4		3	
Bankruptcy	26		25	
Human rights	1		1	
Marriage celebrants	24		22	
Personal property securities	6		1	
Privacy	4		0	
Tax offset for films	1		1	
Waiver of fees in courts	1		1	
<b><i>Subtotal</i></b>	<b><i>68</i></b>	<b><i>1</i></b>	<b><i>55</i></b>	<b><i>&lt; 1</i></b>

**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>COMMUNICATIONS</b>				
Communications and media	1		1	
<b>Subtotal</b>	<b>1</b>	<b>&lt; 1</b>	<b>1</b>	<b>&lt; 1</b>
<b>DEFENCE</b>				
Defence Force retirement and death benefits	3		6	
Other	2		2	
<b>Subtotal</b>	<b>5</b>	<b>&lt; 1</b>	<b>8</b>	<b>&lt; 1</b>
<b>EDUCATION AND TRAINING</b>				
Education services for overseas students	9		12	
Higher Education Loan Program	48		46	
Mutual recognition of occupations	10		10	
National vocational education and training regulation	36		32	
Tertiary education quality and standards	8		7	
Trade support loans	1		1	
<b>Subtotal</b>	<b>112</b>	<b>2</b>	<b>108</b>	<b>2</b>
<b>EMPLOYMENT</b>				
Fair entitlements guarantee	29		17	
<b>Subtotal</b>	<b>29</b>	<b>&lt; 1</b>	<b>17</b>	<b>&lt; 1</b>
<b>ENVIRONMENT</b>				
Clean energy regulation	1		3	
Environment protection and biodiversity	2		2	
Great Barrier Reef Marine Park	2		2	
Hazardous waste	2		0	
Ozone protection and synthetic greenhouse gas management	1		1	
Sydney Harbour Federation Trust	1		1	
<b>Subtotal</b>	<b>9</b>	<b>&lt; 1</b>	<b>9</b>	<b>&lt; 1</b>
<b>FINANCE</b>				
Electoral matters	2		3	
<b>Subtotal</b>	<b>2</b>	<b>&lt; 1</b>	<b>3</b>	<b>&lt; 1</b>

**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>FOREIGN AFFAIRS AND TRADE</b>				
Export market development grants	2		5	
Passports	20		18	
<b>Subtotal</b>	<b>22</b>	<b>&lt; 1</b>	<b>23</b>	<b>&lt; 1</b>
<b>HEALTH</b>				
Industrial chemicals	1		2	
Medicare	1		2	
Pharmacists	12		13	
Sports anti-doping	0		3	
Therapeutic goods	7		9	
<b>Subtotal</b>	<b>21</b>	<b>&lt; 1</b>	<b>29</b>	<b>&lt; 1</b>
<b>IMMIGRATION AND BORDER PROTECTION</b>				
Citizenship	324		290	
Customs	31		31	
Migration agent registration	10		4	
Protection visa cancellation or refusal	3		6	
Visa cancellation or refusal on character grounds	6		5	
<b>Subtotal</b>	<b>374</b>	<b>6</b>	<b>336</b>	<b>5</b>
<b>INDUSTRY AND SCIENCE</b>				
Automotive industry	0		1	
Industry research and development	14		4	
Patents, designs and trade marks	3		2	
<b>Subtotal</b>	<b>17</b>	<b>&lt; 1</b>	<b>7</b>	<b>&lt; 1</b>
<b>INFRASTRUCTURE AND REGIONAL DEVELOPMENT</b>				
Airports	1		2	
Aviation and maritime transport security	1		2	
Civil aviation	28		47	
Coastal trading	0		1	
Maritime safety	4		3	
Motor vehicle standards	12		10	
National land decisions	0		1	
<b>Subtotal</b>	<b>46</b>	<b>1</b>	<b>66</b>	<b>&lt; 1</b>

**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

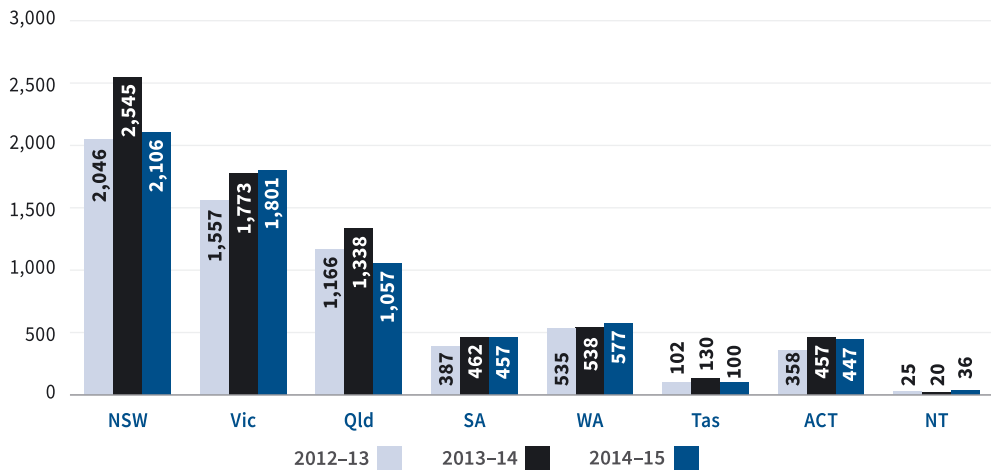
	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>SOCIAL SERVICES</b>				
Aged care	26		38	
Child care services	5		3	
Child support – percentage of care review	35		27	
Child support – review of SSAT refusal to extend time	10		9	
Child support – other	12		16	
Disability services	0		1	
Paid parental leave	16		14	
<b>Subtotal</b>	<b>104</b>	<b>2</b>	<b>108</b>	<b>2</b>
<b>TREASURY</b>				
Auditors and liquidators registration	2		2	
Business names registration	23		18	
Charities and not-for-profit entities	1		1	
Consumer credit	3		1	
Corporations and financial services	32		20	
Insurance and superannuation	3		4	
Tax agent registration	24		17	
<b>Subtotal</b>	<b>88</b>	<b>1</b>	<b>63</b>	<b>&lt; 1</b>
<b>SUBTOTAL FOR PORTFOLIOS</b>	<b>904</b>	<b>14</b>	<b>843</b>	<b>12</b>
<b>APPLICATIONS FOR REVIEW OF DECISIONS – OTHER</b>				
<b>SECURITY APPEALS</b>				
ASIO security assessments	11		8	
Decisions of National Archives of Australia relating to ASIO records	0		1	
<b>Subtotal</b>	<b>11</b>	<b>&lt; 1</b>	<b>9</b>	<b>&lt; 1</b>
<b>WHOLE OF GOVERNMENT</b>				
<i>Archives Act 1983</i>	25		15	
<i>Freedom of Information Act 1982</i>	64		53	
<b>Subtotal</b>	<b>89</b>	<b>1</b>	<b>68</b>	<b>1</b>

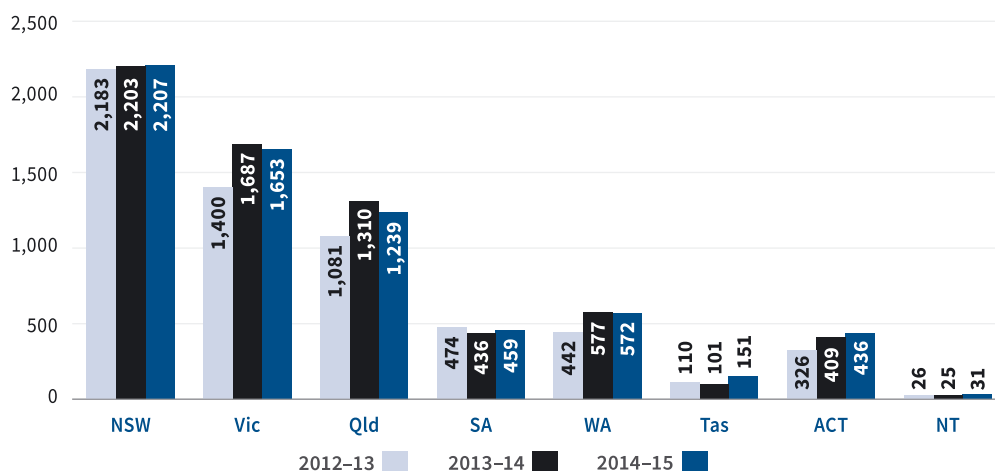
**Table A4.1 Applications lodged and applications finalised, 2014–15 (continued)**

	APPLICATIONS LODGED		APPLICATIONS FINALISED	
	NO	%	NO	%
<b>JURISDICTION AND TRIBUNAL DECISIONS</b>				
Decisions not subject to review by the Tribunal	155		162	
Review of decisions relating to fees	1		1	
<b>Subtotal</b>	<b>156</b>	<b>2</b>	<b>163</b>	<b>2</b>
<b>SUBTOTAL FOR OTHER</b>	<b>256</b>	<b>4</b>	<b>240</b>	<b>4</b>
<b>APPLICATIONS – OTHER, ADMINISTRATIVE APPEALS TRIBUNAL ACT</b>				
Applications for extension of time to lodge an application for review of a decision	138		139	
Applications under the AAT Act relating to a finalised case	1		0	
<b>Subtotal</b>	<b>139</b>	<b>2</b>	<b>139</b>	
<b>APPLICATIONS – NORFOLK ISLAND</b>				
	0		0	
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL<sup>a</sup></b>	<b>6,581</b>	<b>100</b>	<b>6,748</b>	<b>100</b>

<sup>a</sup> Percentages do not total 100% due to rounding.

**Chart A4.2 Applications lodged – By state and territory**



**Chart A4.3 Applications finalised – By state and territory****Table A4.4 Percentage of applications finalised without a hearing<sup>a</sup>**

JURISDICTION	2012-13 %	2013-14 %	2014-15 %
All	79	82	80
Social security	76	77	77
Veterans' affairs	71	72	67
Workers' compensation	87	86	86
Taxation			
Taxation Appeals Division	85	87	82
Small Taxation Claims Tribunal	63 <sup>b</sup>	86	83

<sup>a</sup> Applications finalised by the AAT without it completing the review and giving a decision on the merits under section 43 of the *Administration Appeals Tribunal Act 1975*. Includes applications finalised in accordance with terms of agreement lodged by the parties (sections 34D and 42C), applications withdrawn by the applicant (section 42A(1A)) and applications dismissed by the Tribunal (sections 42A and 42B).

<sup>b</sup> The figure for the percentage of applications finalised without a hearing in the STCT in 2012-13 differs from the figure that appeared in the 2012-13 and 2013-14 annual reports as a result of a clerical error.

**Table A4.5** Outcomes of applications for review of a decision finalised in 2014–15

	ALL APPLICATIONS			SOCIAL SECURITY			VETERANS' AFFAIRS			WORKERS' COMPENSATION			TAXATION APPEALS DIVISION			TAXATION SMALL TAXATION CLAIMS TRIBUNAL		
	NO	%		NO	%		NO	%		NO	%		NO	%		NO	%	
<b>BY CONSENT OR WITHDRAWN</b>																		
Decision affirmed <sup>a</sup>	458	7	<1	10	<1	2	<1	432	30	8	<1	1	<1					
Decision varied <sup>a</sup>	492	7	1	26	1	34	9	64	5	324	23	39	20					
Decision set aside <sup>a</sup>	1,165	18	13	273	13	79	21	324	23	299	22	37	19					
Dismissed by consent <sup>b</sup>	90	1	1	30	1	3	1	7	<1	36	3	3	2					
Dismissed by operation of law <sup>c</sup>	282	4	13	282	13	0	0	0	0	0	0	0	0					
Withdrawn by applicant	2,015	30	34	734	34	126	33	344	24	384	28	65	33					
<b>Subtotal</b>	<b>4,502</b>	<b>68</b>	<b>64</b>	<b>1,355</b>	<b>64</b>	<b>244</b>	<b>64</b>	<b>1,171</b>	<b>83</b>	<b>1,051</b>	<b>76</b>	<b>145</b>	<b>74</b>					
<b>BY DECISION</b>																		
Decision affirmed <sup>d</sup>	1,017	15	20	420	20	74	20	138	10	189	14	29	15					
Decision varied <sup>d</sup>	51	<1	9	9	<1	8	2	9	<1	18	1	0	0					
Decision set aside <sup>d</sup>	274	4	3	54	3	43	11	58	4	46	3	4	2					
<b>Subtotal</b>	<b>1,342</b>	<b>20</b>	<b>23</b>	<b>483</b>	<b>23</b>	<b>125</b>	<b>33</b>	<b>205</b>	<b>14</b>	<b>253</b>	<b>18</b>	<b>33</b>	<b>17</b>					



Table A4.5 Outcomes of applications for review of a decision finalised in 2014–15 (continued)

OTHER	ALL APPLICATIONS		SOCIAL SECURITY		VETERANS' AFFAIRS		WORKERS' COMPENSATION		TAXATION		SMALL TAXATION CLAIMS TRIBUNAL	
	NO	%	NO	%	NO	%	NO	%	NO	%	NO	%
Dismissed by Tribunal <sup>e</sup>	228	3	117	5	5	1	20	1	39	3	5	3
No jurisdiction <sup>f</sup>	271	4	42	2	4	1	18	1	19	1	6	3
Extension of time refused	147	2	116	5	0	0	4	<1	3	<1	1	<1
No application fee paid	84	1	0	0	0	0	0	0	17	1	0	0
Other <sup>g</sup>	35	<1	16	<1	1	<1	0	0	3	<1	7	4
<b>Subtotal</b>	<b>765</b>	<b>12</b>	<b>291</b>	<b>14</b>	<b>10</b>	<b>3</b>	<b>42</b>	<b>3</b>	<b>81</b>	<b>6</b>	<b>19</b>	<b>10</b>
<b>TOTAL<sup>h</sup></b>	<b>6,609</b>	<b>100</b>	<b>2,129</b>	<b>100</b>	<b>379</b>	<b>100</b>	<b>1,418</b>	<b>100</b>	<b>1,385</b>	<b>100</b>	<b>197</b>	<b>100</b>

<sup>a</sup> Applications finalised by the AAT in accordance with terms of agreement reached by the parties either in the course of an alternative dispute resolution process (section 34D of the *Administrative Appeals Tribunal Act 1975*) or at any stage of review proceedings (section 42C).

<sup>b</sup> Applications dismissed by consent under section 42A(1).

<sup>c</sup> If an application in the family assistance and social security area relates to the recovery of a debt, the parties may agree in writing to settle the proceedings. On receipt of the agreement, the application is taken to have been dismissed.

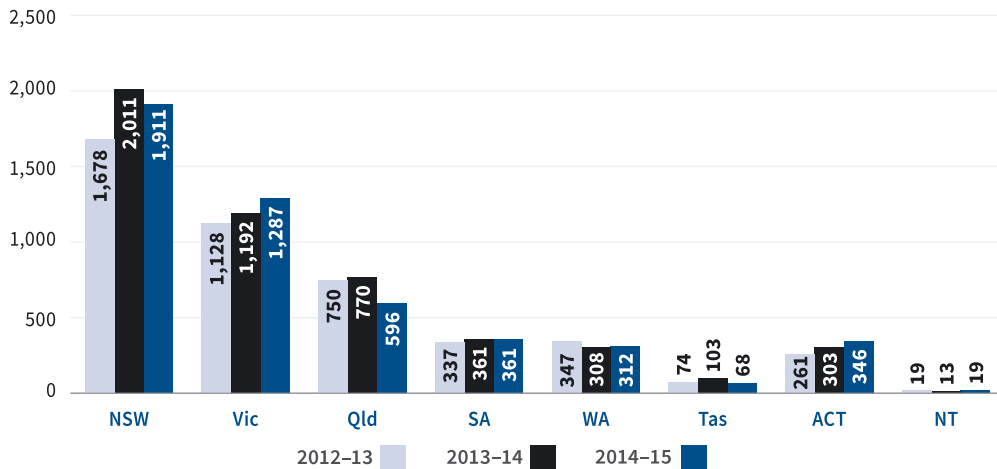
<sup>d</sup> Applications finalised by a decision of the AAT under section 43.

<sup>e</sup> Applications dismissed under section 42A(2) (non-appearance at a case event), section 42A(5) (failure to proceed with an application or to comply with a direction of the AAT) and section 42B(1) (application is frivolous or vexatious).

<sup>f</sup> Applications in relation to which the AAT determined it does not have jurisdiction or that were dismissed under section 42A(4) on the basis the applicant failed to demonstrate that a decision was reviewable.

<sup>g</sup> Includes applications for review of a decision that were lodged out of time and in relation to which no extension of time application was subsequently received.

<sup>h</sup> Percentages do not total 100% due to rounding.

**Chart A4.6 Applications current at 30 June 2015 – By state and territory****Table A4.7 Alternative dispute resolution processes, interlocutory hearings and hearings conducted by the AAT**

EVENT TYPE	2012-13	2013-14	2014-15
Conferences	7,606	7,636	7,775
Case appraisals	3	3	1
Conciliations	485	555	523
Mediations	42	39	13
Neutral evaluations	32	22	9
Interlocutory hearings <sup>a</sup>	437	524	625
Hearings	1,063 <sup>b</sup>	1,083	1,183

<sup>a</sup> Includes hearings relating to the jurisdiction of the Tribunal and hearings relating to applications for orders of the following kind:

- to extend the time to lodge an application for review
- to be joined as a party to a proceeding
- to make a confidentiality order under section 35 of the *Administrative Appeals Tribunal Act 1975*
- to stay the operation or implementation of a reviewable decision
- to dismiss an application
- to reinstate an application.

<sup>b</sup> The figure for the number of hearings conducted by the AAT in 2012-13 differs from the figure that appeared in the annual report for that year. A technical issue with the operation of the AAT's electronic case management system led to some hearings not being counted in the report for that year.

**Table A4.8** Constitution of tribunals for hearings

TRIBUNAL TYPE	2012–13 <sup>a</sup>		2013–14		2014–15	
	NO	%	NO	%	NO	%
Judge alone	0	0	3	< 1	16	1
Judge with 1 other member	8	< 1	4	< 1	2	< 1
Judge with 2 other members	1	< 1	3	< 1	0	0
Deputy President alone	187	18	242	22	283	24
Deputy President with 1 other member	51	5	29	3	25	2
Deputy President with 2 other members	2	< 1	0	0	5	< 1
Senior Member alone	469	44	491	45	544	46
Senior Member with 1 other member	93	9	56	5	35	3
Senior Member with 2 other members	2	< 1	1	< 1	1	< 1
Member alone	239	22	243	22	269	23
Two Members	11	1	11	1	3	< 1
Three Members	0	0	0	0	0	0
<b>Total<sup>b</sup></b>	<b>1,063</b>	<b>100</b>	<b>1,083</b>	<b>100</b>	<b>1,183</b>	<b>100</b>
Total multi-member tribunals	168	16	104	10	71	6

<sup>a</sup> The figures for the number of hearings conducted by the AAT in 2012–13 differ from those that appeared in the annual report for that year. A technical issue with the operation of the Tribunal's electronic case management system led to some hearings not being counted in the report for that year.

<sup>b</sup> Percentages do not total 100% due to rounding.

**Table A4.9** Appeals against decisions of the AAT – By jurisdiction

JURISDICTION	2012–13		2013–14		2014–15	
	SECTION 44 <sup>a</sup>	OTHER <sup>b</sup>	SECTION 44 <sup>a</sup>	OTHER <sup>b</sup>	SECTION 44 <sup>a</sup>	OTHER <sup>b</sup>
Social security	8	0	19	1	22	0
Veterans' affairs	8	1	11	0	6	0
Workers' compensation	17	2	24	2	21	0
Taxation						
Taxation Appeals Division	22	4	18	0	17	2
Small Taxation Claims Tribunal	0	0	0	0	0	0
Immigration and citizenship	4	21	6	7	7	2
Other	13	2	18	1	18	2
<b>Total</b>	<b>72</b>	<b>30</b>	<b>96</b>	<b>11</b>	<b>91</b>	<b>6</b>

<sup>a</sup> Appeals lodged in the Federal Court under section 44 of the *Administrative Appeals Tribunal Act 1975*. In some circumstances, a party may lodge an application seeking relief under section 44 and under another enactment. These applications are treated as section 44 appeals for statistical purposes.

<sup>b</sup> Applications for judicial review made under other enactments, including the *Administrative Decisions (Judicial Review) Act 1977*, the *Judiciary Act 1903*, Part 8 of the *Migration Act 1958* and section 75(v) of the Constitution.

**Table A4.10** Outcomes of appeals against AAT decisions – By jurisdiction<sup>a</sup>

OUTCOME	2012–13		2013–14		2014–15	
	SECTION 44	OTHER	SECTION 44	OTHER	SECTION 44	OTHER
<b>SOCIAL SECURITY</b>						
Allowed/Remitted	4	0	4	0	1	0
Dismissed	6	0	13	0	9	0
Discontinued	1	0	3	0	8	0
<b>Subtotal</b>	<b>11</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>18</b>	<b>0</b>
<b>VETERANS' AFFAIRS</b>						
Allowed/Remitted	5	0	5	0	8	0
Dismissed	3	1	6	0	6	0
Discontinued	0	0	0	0	0	0
<b>Subtotal</b>	<b>8</b>	<b>1</b>	<b>11</b>	<b>0</b>	<b>14</b>	<b>0</b>
<b>WORKERS' COMPENSATION</b>						
Allowed/Remitted	9	0	11	1	6	0
Dismissed	9	1	14	1	10	2
Discontinued	1	0	3	0	4	0
<b>Subtotal</b>	<b>19</b>	<b>1</b>	<b>28</b>	<b>2</b>	<b>20</b>	<b>2</b>
<b>TAXATION</b>						
<b>Taxation Appeals Division</b>						
Allowed/Remitted	7	1	6	1	4	0
Dismissed	11	1	11	0	13	1
Discontinued	3	0	4	0	5	0
<i>Subtotal</i>	<i>21</i>	<i>2</i>	<i>21</i>	<i>1</i>	<i>22</i>	<i>1</i>
<b>Small Taxation Claims Tribunal</b>						
Allowed/Remitted	0	0	0	0	0	0
Dismissed	0	0	0	0	0	0
Discontinued	0	0	0	0	0	0
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Subtotal</b>	<b>21</b>	<b>2</b>	<b>21</b>	<b>1</b>	<b>22</b>	<b>1</b>

**Table A4.10** Outcomes of appeals against AAT decisions – By jurisdiction<sup>a</sup> (continued)

OUTCOME	2012–13		2013–14		2014–15	
	SECTION 44	OTHER	SECTION 44	OTHER	SECTION 44	OTHER
<b>IMMIGRATION AND CITIZENSHIP</b>						
Allowed/Remitted	1	9	0	3	1	3
Dismissed	2	12	3	11	4	9
Discontinued	2	1	1	1	3	0
<b>Subtotal</b>	<b>5</b>	<b>22</b>	<b>4</b>	<b>15</b>	<b>8</b>	<b>12</b>
<b>OTHER</b>						
Allowed/Remitted	2	0	3	1	6	0
Dismissed	7	2	14	1	11	0
Discontinued	0	0	2	0	5	1
<b>Subtotal</b>	<b>9</b>	<b>2</b>	<b>19</b>	<b>2</b>	<b>22</b>	<b>1</b>
<b>TOTAL</b>	<b>73</b>	<b>28</b>	<b>103<sup>b</sup></b>	<b>20</b>	<b>104</b>	<b>16</b>
<b>ALL</b>						
Allowed/Remitted	28	10	29	6	26	3
Dismissed	38	17	66	13	53	12
Discontinued	7	1	8	1	25	1
<b>TOTAL</b>	<b>73</b>	<b>28</b>	<b>103<sup>b</sup></b>	<b>20</b>	<b>104</b>	<b>16</b>

<sup>a</sup> Where a decision of a judge of the Federal Circuit Court, a single judge of the Federal Court or the Full Court of the Federal Court has been appealed, only the ultimate result is counted for the purpose of these statistics.

<sup>b</sup> The figures for the number of section 44 appeals from AAT decisions that were finalised in 2013–14 differ from those that appeared in the annual report for that year. The AAT did not become aware of the result of some appeals until after the publication of the report.

# Appendix // 05

## Resourcing tables

The AAT had one outcome specified in the 2014–15 Portfolio Budget Statements:

Access to a fair, just, economical, informal and quick review mechanism for applicants through reviews of government administrative decisions, including dispute resolution processes and independent formal hearings.

The AAT is a single-program agency. The primary deliverables were completed reviews of decisions, and there were two paths to achieving them:

- applications finalised without a hearing
- applications finalised with a hearing.

### Resource statements

Table A5.1 shows the AAT's various sources of funding.

**Table A5.1** AAT resource statement, 2014–15

	ACTUAL AVAILABLE APPROPRIATION FOR 2014–15 \$'000	PAYMENTS MADE 2014–15 \$'000	BALANCE REMAINING 2014–15 \$'000
	(A)	(B)	(A) – (B)
<b>ORDINARY ANNUAL SERVICES<sup>1</sup></b>			
Departmental appropriation <sup>2</sup>	52,672	35,203	17,469
<b>Total Available Annual Appropriations and payments</b>	<b>52,672</b>	<b>35,203</b>	
<b>SPECIAL APPROPRIATIONS</b>			
<b>Special appropriations limited by criteria/entitlement</b>			
<i>Public Governance, Performance and Accountability Act 2013 – s77</i>		328	
<b>Total special appropriations</b>		<b>328</b>	
<b>TOTAL NET RESOURCING AND PAYMENTS FOR ADMINISTRATIVE APPEALS TRIBUNAL</b>	<b>52,672</b>	<b>35,531</b>	

<sup>1</sup> Appropriation Act (No. 1) 2014–15 and Appropriation Act (No. 3) 2014–15. This includes \$13.551m from prior periods and \$2.680m in section 74 Retained Revenue Receipts.

<sup>2</sup> Includes an amount of \$1.525m in 2014–15 for the Departmental Capital Budget. For accounting purposes this amount has been designated as 'contributions by owners'.

## Expenses by outcome

Table A5.2 shows how the 2014–15 budget appropriations for the AAT translated to total resourcing for the AAT's outcome, including administered expenses, revenue from the government (appropriation), revenue from other sources and the total price of the programs.

**Table A5.2 Expenses for outcome**

OUTCOME 1: ACCESS TO A FAIR, JUST, ECONOMICAL, INFORMAL AND QUICK REVIEW MECHANISM FOR APPLICANTS THROUGH REVIEWS OF GOVERNMENT ADMINISTRATIVE DECISIONS, INCLUDING DISPUTE RESOLUTION PROCESSES AND INDEPENDENT FORMAL HEARINGS.	BUDGET <sup>1</sup> 2014–15 \$'000	ACTUAL EXPENSES 2014–15 \$'000	VARIATION 2014–15 \$'000
	(A)	(B)	(A) – (B)
<b>PROGRAM 1.1: ADMINISTRATIVE APPEALS TRIBUNAL</b>			
Administered expenses			
Special appropriations	700	328	372
Departmental expenses			
Departmental appropriation <sup>2</sup>	36,001	34,348	1,653
Expenses not requiring appropriation in the Budget year	3,224	3,378	(154)
<b>TOTAL EXPENSES FOR OUTCOME<sup>2</sup></b>	<b>39,925</b>	<b>38,054</b>	<b>1,871</b>
		<b>2013–14</b>	<b>2014–15</b>
Average Staffing Level (number)		160	157

<sup>1</sup> Full year budget, including any subsequent adjustment made to the 2014–15 Budget at Additional Estimates.

<sup>2</sup> Departmental appropriation combines Ordinary annual services (Appropriation Acts Nos. 1 and 3) and Retained Revenue Receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

# Appendix // 06

## Application fees

### Application fees and refunds

The rules relating to fees that were payable to lodge applications with the AAT during 2014–15 were in the *Administrative Appeals Tribunal Act 1975* and the *Administrative Appeals Tribunal Regulations 1976*. The primary rules for the payment and refund of fees were in regulations 19 and 19AA of the *Administrative Appeals Tribunal Regulations 1976*. Subject to the exceptions described below, an application fee was payable for lodging an application:

- for review of a decision
- for a decision on whether a person was entitled to be given a statement of reasons for a decision, and
- for a declaration, under the *Freedom of Information Act 1982*, that a statement of reasons for a decision is not adequate.

If an application was not accompanied by an applicable fee, the AAT was not required to deal with the application unless and until the fee was paid. If the fee was not paid within six weeks after an application was lodged, the Tribunal could dismiss the application under section 69C of the *Administrative Appeals Tribunal Act 1975*.

### Application fee amounts

The standard application fee in 2014–15 was \$861, and the fee to lodge an application in the Small Taxation Claims Tribunal was \$85.

### Application fee not payable

Applications for review of the following types of decisions did not attract a fee:

- any decision specified in Schedule 3 to the *Administrative Appeals Tribunal Regulations 1976*
- any decision under the *Freedom of Information Act 1982* made in relation to a document that related to a decision specified in Schedule 3 to the *Administrative Appeals Tribunal Regulations 1976*.

Schedule 3 decisions included those in the areas of family assistance and social security, the National Disability Insurance Scheme, veterans' affairs and workers' compensation.

### Reduced application fee payable

A reduced application fee of \$100 was payable instead of the standard application fee if the person liable to pay the fee was:

- granted legal aid for the matter to which the application related
- the holder of a health care card, a health benefit card, a pensioner concession card, a Commonwealth seniors health card or any other card that certified entitlement to Commonwealth health concessions
- an inmate of a prison, in immigration detention or otherwise lawfully detained in a public institution
- a child under 18 years
- in receipt of youth allowance, Austudy payment or benefits under the ABSTUDY Scheme.



The AAT could also order that a \$100 fee was payable rather than the standard application fee if it considered that payment of the full fee would cause financial hardship to the person.

The fee payable to lodge an application in the Small Taxation Claims Tribunal had to be paid in all circumstances.

### One fee payable

If two or more applications related to the same applicant and could be conveniently heard before the Tribunal at the same time, the AAT could order that only one fee was payable for those applications.

### Refunds

A person was entitled to a:

- full refund if they had paid an application fee that was not payable
- partial refund if they had paid the standard application fee but were entitled to pay the \$100 fee.

A person was also entitled to a partial refund if the person had paid the standard application fee or the equivalent of a standard application fee and the AAT certified that the proceedings terminated in a manner favourable to the applicant. The refund amount was the difference between the application fee paid and \$100. There was no refund if the person had paid the reduced application fee or if the application was dealt with in the Small Taxation Claims Tribunal.

### Fee statistics for 2014–15

In 2014–15, the AAT received \$730,485 and refunded \$328,355 in application fees.

Total revenue forgone on the basis that a person was eligible to pay a reduced fee or only one fee was payable for multiple applications lodged by the same person was \$595,937 (see Tables A6.1, 6.2, 6.3).

The AAT received one application for review of a decision not to reduce an application fee on financial hardship grounds. The decision was affirmed.

**Table A6.1 Fee revenue summary: total received, refunded and forgone**

FEES AND APPLICATIONS	AMOUNT AND NUMBER
Total fee revenue	\$730,485
Total refunded	\$328,355
Total revenue forgone (fees reduced or single fee for multiple applications)	\$595,937
Number of applications: fees reduced	339
Number of applications: fees not paid	429

**Table A6.2** Reduced fees paid

REASON	NUMBER OF APPLICATIONS AFFECTED
Applicant eligible to pay reduced fee	227
Fee reduced by AAT on financial hardship grounds	112
<b>Total</b>	<b>339</b>

**Table A6.3** Applications for which no fee paid where one fee payable for two or more applications lodged by the same applicant

CATEGORY	NUMBER OF ADDITIONAL APPLICATIONS FOR WHICH FEE WAS NOT PAYABLE
Standard application fee	388
Reduced fee	27
Small Taxation Claims Tribunal fee	14
<b>Total</b>	<b>429</b>

# Appendix // 07

## Decisions of interest

### Archives and Freedom of Information

#### Pemberton and Director General, National Archives of Australia

[2015] AATA 115; 27 February 2015  
Senior Member Dr James Popple

*Whether access should be granted under the Archives Act 1983 to the personnel files of military college cadets*

Mr Pemberton applied under the *Archives Act 1983* (the Act) for access to the personal files of 11 staff cadets who attended the Royal Military College, Duntroon in the 1970s. The National Archives of Australia (the Archives) refused access to parts of the files. On internal reconsideration, the Archives decided to release further pages from each of the files, but otherwise affirmed its original decisions. The applicant applied to the Tribunal for review of those decisions.

The main issue for the Tribunal was whether any parts of the requested files were exempt under section 33(1)(g) of the Act on the basis that their release would involve unreasonable disclosure of information relating to personal affairs. In reaching its decision, the Tribunal also had to consider what, if any, weight it should give to the Archives' policy on the application of the exemption.

The Tribunal held that the policy had to be taken into account even though it was finalised after the decisions under review were made and even if it represented a more restrictive approach to the release of information. The policy could be given some weight as it was consistent with the Act and successfully struck a balance between the interests of good government and consistent decision-making on the one hand and the ideal of justice in the individual case on the other.

In interpreting section 33(1)(g) of the Act, the Tribunal had regard to Federal Court decisions relating to an analogous provision previously in the *Freedom of Information Act 1982*. The Tribunal examined the files, noting that they included applications for admission to the College, reports of progress and correspondence about medical conditions and financial affairs. Each of the files was found to contain information relating to the personal affairs of the cadets and, in some cases, other persons.

The Tribunal held that, whether disclosure would be unreasonable is a question of fact and degree that requires balancing all legitimate interests and consideration of the public interest, including the public interest in the protection of personal privacy. Evidence before the Tribunal included affidavits from some of the cadets, from the Chief of Army and from office holders of the Australian Defence Force Association, the Defence Force Welfare Association and Defence Families Australia about their concerns regarding the release of information of the kind in the files. The Tribunal considered the nature and perceived sensitivity of the information, the age and current relevance of the information, the age of the subjects, the fact that none of the information was in the public domain, the scholarly interest in the files, the ease with which disclosed information could be disseminated and the increased level of community concern about information privacy. The Tribunal concluded that disclosure of the information would be unreasonable.

The Tribunal affirmed the decisions under review.

## **Sweeney and Australian Information Commissioner and Australian Securities and Investments Commission**

### **Sweeney and Australian Information Commissioner and Australian Prudential Regulation Authority**

[2014] AATA 531; 4 August 2014

[2014] AATA 539; 6 August 2014

Deputy President James Constance

*Whether the applicant should be declared a vexatious applicant under the Freedom of Information Act 1982*

Mr Sweeney has been seeking to expose what he believes is fraudulent conduct involving the administration of a superannuation fund of which he was a member. From 2009, Mr Sweeney made numerous requests to the Australian Securities and Investments Commission (ASIC) and the Australian Prudential Regulation Authority (APRA) for access to documents under the *Freedom of Information Act 1982* (the Act). Between 1 November 2010 and 9 August 2013 Mr Sweeney made at least 143 requests to ASIC and 118 requests to APRA.

Following applications by ASIC and APRA, the Australian Information Commissioner (the Commissioner) made two separate declarations under section 89K(1) of the Act that Mr Sweeney was a vexatious applicant. The Commissioner declared that, until 9 August 2014, ASIC and APRA were not required to consider any request or application made by Mr Sweeney unless the Commissioner granted permission for the request or application to be made. Mr Sweeney applied to the Tribunal for review of the Commissioner's decisions to make the declarations.

The Tribunal identified the issues for determination as whether Mr Sweeney had repeatedly engaged in access actions involving an abuse of process and, if so, whether a vexatious applicant declaration should be made. ASIC and APRA contended the declarations should be extended to 1 January 2016.

Evidence before the Tribunal was that, in addition to the requests made prior to the making of the declarations, Mr Sweeney had continued to make requests to ASIC and APRA under various pseudonyms without the permission of the Commissioner. He made one application to the Commissioner for permission to apply to APRA, but permission was denied.

The Tribunal was satisfied that Mr Sweeney had repeatedly engaged in access actions and found this repeated engagement involved an abuse of process in two respects. Firstly, Mr Sweeney's conduct involved harassment of at least one ASIC employee. Secondly, his conduct unreasonably interfered with the operations of ASIC and APRA. In making this finding, the Tribunal had regard to a range of matters, including the volume and frequency of Mr Sweeney's requests, the time taken to process the requests, the number of requests that were for access to documents he had already provided to ASIC and the number of repeat requests for documents previously sought.

In deciding whether to exercise the discretion to make a declaration, the Tribunal considered the objects of the Act and whether Mr Sweeney's actions indicated that his exercise of the rights the Act provides had gone beyond achieving those objects. Having regard to the number and nature of access actions, the Tribunal determined it was reasonable to make declarations to restrict his use of the Act.

The Tribunal noted that, notwithstanding Mr Sweeney's actions, his legitimate concerns about the administration of the superannuation fund should not be underestimated. It would not be reasonable to extend the declarations to 1 January 2016 and restrict Mr Sweeney's rights for such a lengthy period. The Tribunal also considered that the terms of the declarations made by the Commissioner were unduly harsh in the circumstances. The right to seek information

under the Act is of such importance that a requirement to seek the Commissioner's permission before making a request should only be imposed in the most compelling circumstances.

In relation to ASIC, the Tribunal determined that the preferable decision would be to set aside the Commissioner's declaration and substitute a revised declaration which would remain in force until 1 January 2015. The declaration set out a number of terms and conditions, including limiting the number and frequency of access requests Mr Sweeney could make and the scope of what could be requested as well as preventing him from using pseudonyms or using an agent.

In relation to APRA, the Tribunal did not consider Mr Sweeney should be further restrained from exercising his rights under the Act after 9 August 2014. The Tribunal affirmed the Commissioner's decision.

## Aviation

### Jones and Civil Aviation Safety Authority

[2014] AATA 820; 31 October 2014  
Senior Member Bernard McCabe

*Whether the applicant's pilot licences should be varied, suspended or cancelled because of incidents that occurred during the filming of a television series*

Mr Jones held flight crew licences that included a private helicopter pilot licence. The Civil Aviation Safety Authority (CASA) reviewed footage shot in the course of a reality television series based on the life of Mr Jones, his family and employees on the Coolibah Station in the Northern Territory. The television series featured a number of incidents that CASA found to be in breach of the rules and regulations applicable to helicopter pilots. CASA decided to cancel Mr Jones's licences and Mr Jones applied to the Tribunal for review of the decision.

The *Civil Aviation Regulations 1988* allow CASA to vary, suspend or cancel a licence on a number of grounds, including where the holder:

- has failed in his or her duty with respect to any matter affecting the safe navigation or operation of an aircraft, or
- is not a fit and proper person to have the responsibilities and exercise and perform the functions and duties of a holder of such a licence.

The Tribunal was required to determine whether any of the incidents and matters raised by CASA contravened the laws regulating civil aviation and, if so, whether Mr Jones's licences should be varied, suspended or cancelled.

The Tribunal found that a number of the incidents and matters did involve contraventions of the applicable rules by Mr Jones. These included engaging in aerial photography without holding a commercial pilot's licence, leaving a helicopter unattended while the engine was running, staging a race in a helicopter against his brother-in-law on a jet ski, towing his son on a wave board, attempting to snare and tow a crocodile, failing to wear seat belts correctly and allowing his son to start a helicopter engine.

While he was not involved in as many contraventions as CASA contended, the Tribunal found that Mr Jones had engaged in a pattern of conduct that demonstrated a poor knowledge of both the law and applicable flight manuals and safety notices as well as an unhealthy attitude towards risk and flawed judgment and decision-making skills. The Tribunal was satisfied that Mr Jones had failed in his duty with respect to the safe navigation and operation of aircraft. It also found that he was not a fit and proper person to hold a pilot's licence.

In relation to whether Mr Jones's licences should be varied, suspended or cancelled, the Tribunal considered regulatory action was required but it was not satisfied that cancellation was necessary or appropriate. It concluded that Mr Jones's identified shortcomings, while serious, could be addressed through appropriate training and testing.

The Tribunal set aside CASA's decision and ordered that Mr Jones's licences be suspended until he is able to demonstrate by seeking and receiving an appropriate certification that he has attended to the gaps in his knowledge and has the decision-making skills required for the flight crew licences he holds.

## National Disability Insurance Scheme

### ZNDV and National Disability Insurance Agency

[2014] AATA 921; 25 November 2014

Deputy President Katherine Bean and Member Ian Thompson

*Whether the National Disability Insurance Scheme should fund an occupational therapy room and equipment*

The applicant, a five-year old child with Asperger's syndrome, was accepted as a participant in the National Disability Insurance Scheme (NDIS). The National Disability Insurance Agency (NDIA) approved a plan setting out a range of supports that would be funded under the NDIS. Additional supports requested by the applicant's family were not approved, including funding for equipment which would allow them to set up an occupational therapy room for use in the family home. The NDIA was not satisfied that funding for a sensory room and associated equipment was a reasonable and necessary support under section 34 of the *National Disability Insurance Scheme Act 2013*.

The applicant's mother applied for an internal review of the NDIA's decision. The original decision was varied in certain respects. However, the part of the decision denying the request for the occupational therapy equipment was not changed. The applicant's mother applied to the Tribunal for review of the internal review decision.

The primary issue for the Tribunal to determine was whether the applicant's plan should be varied to include funding of approximately \$10,000 for the occupational therapy equipment. The Tribunal noted that, in deciding whether a support is reasonable and necessary, each of a number of criteria must be satisfied, including:

- the support represents value for money in that the costs of the support are reasonable, relative to both the benefits achieved and the cost of alternative supports, and
- the support will be, or is likely to be, effective and beneficial for the participant, having regard to current good practice.

It was contended for the applicant that he would be likely to derive the following benefits from having an occupational therapy room at home: the development of gross and fine motor skills, body awareness, physical development and confidence, strength, muscle tone and postural control, motor coordination, modulation of arousal, and self-regulation and management of anxiety/reduction of stress levels. The evidence before the Tribunal was that the applicant was progressing well in each of the areas relating to physical development compared with other children his age and the Tribunal was not persuaded that he required the room to assist in these areas.

The Tribunal accepted that the applicant required assistance in the areas of anxiety and arousal management and self-regulation. However, it also accepted expert evidence that an occupational therapy room has not been shown to be effective in assisting with these issues.

The expert evidence was that cognitive behaviour therapy and movement breaks have been shown to be effective.

The Tribunal concluded that, given the significant cost, the provision of the equipment would not represent value for money. For the same reasons, the Tribunal would not have been satisfied that the room would be, or be likely to be, effective and beneficial for the applicant having regard to current good practice.

During the course of the review, the parties agreed that certain other additional supports should be included in the plan. The Tribunal varied the decision under review to give effect to the agreement.

## National Security And Passports

### MYVC and Director-General of Security MYVC and Minister for Foreign Affairs

[2014] AATA 511; 28 July 2014

Deputy President Robin Handley, Senior Member Geri Ettinger and Senior Member Jill Toohey

*Whether ASIO had reasonable grounds to suspect the applicant would be likely to engage in conduct that might prejudice the security of Australia – whether the applicant's passport should be cancelled*

MYVC arrived in Australia in 2002 and became a citizen in 2006. He subsequently spent significant time outside Australia. In 2012, he was interviewed by officers of the Australian Security Intelligence Organisation (ASIO) about alleged involvement in people smuggling activities which he denied. In 2013, the Director-General of Security made an adverse security assessment and requested that the Minister for Foreign Affairs cancel MYVC's passport and refuse to issue him a new passport should he reapply. The Minister accepted the recommendation and decided to cancel MYVC's passport. MYVC applied to the Tribunal for a review of the adverse security assessment and the Minister's decision to cancel his passport.

The functions of ASIO include advising Ministers and Commonwealth authorities in respect of matters relating to security. The term "security" is defined in the *Australian Security Intelligence Organisation Act 1979* which was amended in 2010 to include the protection of Australia's territorial and border integrity from serious threats. Section 14 of the *Australian Passports Act 2005* provides that ASIO can request the refusal or cancellation of an Australian passport if it suspects on reasonable grounds that the person would be likely to engage in conduct that might prejudice the security of Australia or a foreign country and that the person should be refused a passport in order to prevent the person from engaging in that conduct.

In accordance with the procedure for reviews of this kind set out in the *Administrative Appeals Tribunal Act 1975*, the material before the Tribunal included both open and closed evidence and submissions. The closed evidence and submissions were the subject of Ministerial certificates and could not be disclosed to MYVC. The Tribunal undertook to put any questions identified by MYVC's representative to ASIO's witness in the part of the hearing conducted in the absence of MYVC or his representative.

MYVC's evidence to the Tribunal was that he had had no involvement in people smuggling activities, nor earned any money from such activities. His travel to different countries was for the purposes of his business or to visit his family. However, the Tribunal was satisfied from the evidence subject to the Ministerial certificates that MYVC had been involved in people smuggling activities for a number of years, facilitating the arrival in Australia of a significant number of people. He had derived substantial earnings from these activities.

The Tribunal held that organised people smuggling could pose a serious threat to Australia's border integrity and therefore falls within the definition of "security". While not satisfied on the

open evidence alone, the Tribunal was satisfied from the closed evidence that the Director-General could suspect on reasonable grounds that, if MYVC holds an Australian passport, he would be likely to engage in conduct which might prejudice the security of Australia and that denying him a passport would have an important preventative effect on his ability to engage in people smuggling activities. The Tribunal was also satisfied there were strong grounds supporting the exercise of the Minister's powers to cancel MYVC's passport.

The Tribunal affirmed the decisions under review.

## Social Security

### Hananeia and Secretary, Attorney-General's Department

[2015] AATA 319; 14 May 2015

Deputy President Stanley Hotop

*Whether the applicant was entitled to an Australian Victim of Terrorism Overseas Payment*

Mr Hananeia was an Australian resident who was holidaying in Bali in October 2002. When the bombing at the Sari Club occurred, he was at his hotel which was located approximately 600 metres in a straight line from the Sari Club or 1.9 kilometres by road. Mr Hananeia went to the bomb site, arriving about 10 to 15 minutes later. He said he tried to help people when he first arrived but left after a certain amount of time. He returned later that night and again the next morning to do some filming before leaving Bali later that day. Following his return to Australia, Mr Hananeia was diagnosed with post-traumatic stress disorder.

In December 2013, Mr Hananeia applied for an Australian Victim of Terrorism Overseas Payment (AVTOP) but his claim was refused. The decision was affirmed on internal review and by the Social Security Appeals Tribunal (SSAT). Mr Hananeia applied to the Tribunal for review of the SSAT's decision.

To qualify for an AVTOP under section 1061PAA of the *Social Security Act 1991* (the Act), a person must, among other criteria, be a primary victim or a secondary victim of a declared overseas terrorist act. A primary victim is a person who was in the place where the terrorist act occurred and was harmed as a direct result of the terrorist act. The Prime Minister has made a declaration that the Bali bombings are a declared overseas terrorist act.

The primary issue before the Tribunal was whether Mr Hananeia was in the place where the terrorist act occurred. The Tribunal held that the Prime Minister's declaration specifies for the purposes of the Act the place or location where the relevant terrorist act occurred. In this case, the requirements of the Act could only be satisfied if Mr Hananeia was "at the Sari Club, Kuta". The Tribunal also held that, while the Act does not expressly include a temporal element, such a temporal requirement is necessarily to be implied. The person must be in the place where the terrorist act occurred at the time when it occurred.

The Tribunal concluded that, as Mr Hananeia was neither in the place where the declared overseas terrorist act occurred nor in close proximity to that place, he did not qualify for the AVTOP. The Tribunal also found that the harm to Mr Hananeia's mental health was not as a direct result of the terrorist act but suffered as a result of his voluntarily and unnecessarily attending the site of the terrorist act after it occurred.

The Tribunal affirmed the decision under review.



## Rus and Secretary, Attorney-General's Department

[2015] AATA 367; 28 May 2015  
Senior Member John Handley

*Whether the Tribunal should extend the time for an applicant to lodge an application for review of a decision about entitlement to an Australian Victim of Terrorism Overseas Payment*

Ms Rus is an Australian resident who was travelling to her workplace in London when terrorist acts took place on 7 July 2005. The Tube train on which she was travelling was stopped and all passengers were asked to alight. Ms Rus then boarded a No. 18 bus in Tavistock Square. She considered boarding a No. 30 bus but decided to stay where she was. After the bus was redirected, Ms Rus alighted and started walking towards her office. When she was 142 metres from Tavistock Square, she heard an explosion and felt a tremor. She did not have direct line of sight to Tavistock Square. She became aware that a No. 30 bus had been blown up in Tavistock Square after looking at the news online when she got to work. A few weeks after the bombings, Ms Rus suffered a stroke. She was also later diagnosed with post-traumatic stress disorder.

In September 2014, Ms Rus applied for an AVTOP but her claim was refused. This primary decision was affirmed on internal review and by the SSAT. Ms Rus applied to the Tribunal for review of the SSAT's decision. As the application was lodged outside the 28-day time limit, Ms Rus applied to the Tribunal to extend the time to lodge her application. The Secretary opposed the application. In deciding whether to grant the extension of time, the Tribunal was required to determine whether her application had some prospect of success if the time was extended.

The Prime Minister has made a declaration that the bus bombing at Tavistock Square on 7 July 2005 is a declared overseas terrorist act. The primary issue for the Tribunal was whether Ms Rus was in the place where the terrorist act occurred.

The Tribunal held that the words "in the place" are intended to mean within the immediate vicinity of or close proximity to the location of the terrorist act. In this case, the place where the terrorist attack occurred was in Tavistock Square. The Tribunal found that Ms Rus was not in the immediate vicinity of or in close proximity to that place. Although she was aware that something was happening within her vicinity, she did not know that the bombing had occurred until she arrived at her workplace and saw photographs on the Internet.

The Tribunal was satisfied that Ms Rus would have no prospect of success and that granting an extension of time to commence the proceedings would be futile. The Tribunal refused the application.

## Sharp and Secretary, Department of Social Services

[2015] AATA 127; 6 March 2015  
Member Regina Perton

*Whether the applicant was entitled to receive parenting payment – use of material from Facebook as evidence in deciding whether the applicant was a member of a couple*

Ms Sharp and Mr O'Brien had an intermittent relationship which ended in mid-2009 when she was pregnant with their first child. In 2012, they bought a three-storey, four-bedroom house which they owned as joint tenants so their son had a better environment and to enable Mr O'Brien to spend time with him. Ms Sharp and Mr O'Brien had separate bedrooms on different floors of the property. In January 2014, Ms Sharp announced on Facebook that she and Mr O'Brien were "expecting a little girl". She responded to congratulatory posts from friends and family with comments including "it's been a long road" and "we are over the moon".

In May 2014, Centrelink cancelled Ms Sharp's parenting payment on the basis that she and Mr O'Brien were members of a couple. This primary decision was affirmed on internal review and by the SSAT. Ms Sharp applied to the Tribunal for a review of the decision.

In deciding whether Ms Sharp was a member of a couple as defined in section 4 of the *Social Security Act 1991*, the Tribunal was required to have regard to all the circumstances of the relationship at May 2014, including the financial aspects of the relationship, the nature of their household, the social aspects of the relationship, any sexual relationship between them and the nature of their commitment to each other. In relation to the social aspects of their relationship, there was evidence that Ms Sharp and Mr O'Brien had started holidaying at a particular camping ground when they were first together and this had continued despite the change in their relationship. A Facebook entry showed they had stayed there from Boxing Day in 2013.

The Tribunal noted that Ms Sharp and Mr O'Brien did not consider themselves to be in a de facto relationship. However, the nature of their property ownership as joint tenants was an objective indicator of the way a couple would purchase a property and also indicated a pooling of financial resources. The announcement of the pregnancy on Facebook seemed to point to a desired baby that both Ms Sharp and Mr O'Brien were excited about. Taking into account the criteria as a whole, the Tribunal found that Ms Sharp was a member of a couple in May 2014.

The Tribunal affirmed the decision to cancel Ms Sharp's parenting payment.

## Sports Anti-Doping

### **Kennedy and Anti-Doping Rule Violation Panel and Chief Executive Officer, Australian Sports Anti-Doping Authority Earl and Anti-Doping Rule Violation Panel and Chief Executive Officer, Australian Sports Anti-Doping Authority**

[2014] AATA 967; 31 December 2014

[2014] AATA 968; 31 December 2014

Deputy President Stephen Frost

*Whether entries made on the Anti-Doping Rule Violation Panel's Register of Findings relating to "possible non-presence anti-doping rule violations" by two professional sportsmen should be upheld*

The applicants were professional sportsmen playing in the National Rugby League (NRL) competition. The Anti-Doping Rule Violation Panel formed a view that it was possible that each of the applicants had contravened the National Anti-Doping Scheme (NAD Scheme) set out in the *Australian Sports Anti-Doping Authority Regulations 2006*. Neither of the applicants was the subject of an "adverse analytical finding" (such as the presence of a prohibited substance in their blood or urine sample), but the Panel considered that it was possible that they had attempted to use, or possessed (or in Mr Earl's case, actually used) a prohibited substance. Whether the applicants actually committed a non-presence anti-doping rule violation would be considered by the NRL's Anti-Doping Tribunal.

The information relied on by the Panel to make its findings had been provided to it by the Australian Sports Anti-Doping Authority (ASADA). ASADA had obtained the information from the Australian Crime Commission (ACC), which in turn had obtained it from the Australian Customs and Border Protection Service (Customs Service).

The applicants claimed that the information in the possession of the Customs Service, which it had sourced from another individual known to the applicants, had been obtained unlawfully. The information was held on a mobile phone carried by that individual when he arrived at Sydney airport on a flight from overseas. The applicants accepted that the Customs officers were entitled to read the contents of the mobile phone, but they were not empowered to make a copy of those contents, which they did. The applicants claimed that the Customs Service should not have provided the copied material to the ACC and that the ACC should not have made the material available to ASADA. The applicants claimed that the Panel should not have had regard

to the information sourced in that way, and submitted that the Tribunal should set aside the findings of the Panel because the information had been obtained and used improperly.

The Tribunal found that the copying of the material by the Customs officers was authorised by the *Customs Act 1901*. The Customs Service was under an obligation to provide the material to the ACC in response to the ACC's formal notice requiring its production, and the ACC was authorised to disseminate the material to ASADA. Accordingly, the Panel was entitled to take the material into account in deciding whether to make the entries on the Register of Findings.

The Tribunal then considered whether the findings made by the Panel in relation to the possible non-presence anti-doping rule violations should be affirmed or set aside. The Tribunal held that the NAD Scheme contemplates that a relevant finding would only be made if there were material available which, rationally analysed, could support a finding that it is possible that an athlete has committed a violation. In respect of Mr Kennedy, the Tribunal concluded that all the findings were justified, and the Panel's decision to make the relevant entries on the Register was affirmed. In respect of Mr Earl, the Tribunal concluded that most, but not all, of the Panel's findings were justified. The Tribunal set aside those findings that were not justified, and substituted a decision that the entries should not be made. The remaining entries were affirmed.

## Taxation

### GHP 104 160 689 Pty Ltd and Commissioner of Taxation

[2014] AATA 515; 29 July 2014

[2014] AATA 869; 24 November 2014

President Justice Duncan Kerr

*Whether the applicant was entitled to deductions for research and development expenditure at a premium rate*

The applicant was carrying out mining operations at a number of sites in Australia. Over several income tax years, related companies undertook research and development activities directed to developing knowledge and increasing the effectiveness of their copper and lead-zinc concentrators and a copper smelter. Plant trials were conducted to test changes under ordinary operational conditions and to assess the impacts of the changes.

The company claimed that it was entitled to deductions at the premium rate of 125 per cent for a considerable part of the expenditure incurred during the plant trials in accordance with section 73B of the *Income Tax Assessment Act 1936* (the Act). For each of the relevant income tax years, the Commissioner of Taxation disallowed many of the items of expenditure. The company applied to the Tribunal for review of these decisions.

There were two main issues for the Tribunal to decide:

- whether the disputed expenditure was feedstock expenditure which is expressly excluded from the statutory definition of research and development expenditure, and
- whether overlap between the company's research and development activities in respect of its Mt Isa copper concentrator and smelter meant that certain expenditure became feedstock expenditure.

Feedstock expenditure was defined in the Act to mean "expenditure incurred by the company in acquiring or producing materials or goods to be the subject of processing or transformation by the company in research and development activities". The Commissioner contended that all of the disputed expenditure was feedstock expenditure.

The Tribunal held that the feedstock expenditure exclusion only applies to expenditure on such goods or materials as are acquired or produced in order that they will be subjected to processing or transformation in the research and development activity. Contrary to the Commissioner's arguments, the exclusion does not extend to what a company spends to subject those goods or materials to processing or transformation.

The Tribunal found that the company's feedstock expenditure consisted only of the following types of expenditure: expenditure incurred in acquiring or producing ores for the plant trials in its concentrator plants; expenditure incurred in acquiring or producing copper concentrate to be fed into the company's Mt Isa smelter process for the plant trials; and expenditure incurred on the oxygen inserted into the smelter process. None of the other disputed expenditure items was feedstock expenditure and could therefore be deducted at the premium rate.

In relation to the overlap issue, the evidence was that, when the company's research and development activities were being undertaken concurrently in the Mt Isa copper concentrator and smelter, all of the concentrate produced was sent to the smelter. The Tribunal considered whether the definition of feedstock expenditure could be interpreted so as to exclude expenditure incurred in producing products in other research and development activities but held that the statutory language was clear. The Tribunal found that the expenditure incurred in producing copper concentrates to be used in the smelter plant trials was feedstock expenditure.

The Tribunal varied the Commissioner's decisions, allowing the company to claim deductions at the premium rate for some of the expenditure incurred during the plant trials. It also varied the amounts of shortfall interest charge imposed on the company.

## Veterans' Affairs

### Hoang and Repatriation Commission

[2015] AATA 470; 30 June 2015

Deputy President James Constance

*Whether the applicant is entitled to benefits under the Veterans' Entitlements Act 1986 as a result of service with the South Vietnam Air Force*

Mr Hoang claimed he was a member of the South Vietnam Air Force during the Vietnam War. In 2013, Mr Hoang applied to the Repatriation Commission to have his service recognised as qualifying service for the purposes of the *Veterans' Entitlements Act 1986* (the Act) on the basis that he was an allied veteran. The Commission decided that he did not render qualifying service. Mr Hoang applied to the Tribunal for review of the Commission's decision.

There were three issues for the Tribunal to determine:

- whether Mr Hoang enlisted as a member of the South Vietnam Air Force and rendered continuous full-time service during the relevant period of hostilities (31 July 1962 to 11 January 1973)
- whether he incurred danger from hostile forces of the enemy during that service, and
- if so, whether the service was rendered in connection with a war in which the Naval, Military or Air Forces of Australia were engaged.

In relation to his enlistment and period of service, the Tribunal considered evidence from Mr Hoang and from two other men who said they first met him in 1972. The Tribunal also took into account a photograph of Mr Hoang wearing the uniform of the South Vietnam Air Force cadets and a German travel document issued to him in 1982 which noted his occupation as a pilot. While there were some inconsistencies in Mr Hoang's evidence as to when he joined the Air

Force, the Tribunal was satisfied that he had enlisted as a trainee helicopter pilot sometime in 1972 and continued as a member of the Air Force until the fall of Saigon.

Mr Hoang gave evidence that he had been present during Vietcong attacks on two different Air Force bases in 1972. He claimed that, in both attacks, rockets had exploded close to him. While there were discrepancies in his evidence, the Tribunal was satisfied Mr Hoang was an honest witness and it took into account the effects of the passage of time on his memory in accordance with section 119 of the Act. The Tribunal was satisfied that the first attack had occurred in 1972, that Mr Hoang was exposed to the risk of death or injury and therefore incurred danger from hostile forces. The Tribunal was also satisfied that Mr Hoang's service was rendered in connection with a war in which Australian forces were engaged.

The Tribunal set aside the decision of the Commission and substituted it with a decision that Mr Hoang had rendered qualifying service within the meaning of the Act.

## Workers' Compensation

### Ripper and Australian Postal Corporation

[2015] AATA 15; 14 January 2015  
Senior Member Graham Friedman

*Whether a return to work program was a suitable rehabilitation program – whether the applicant refused or failed to undertake the rehabilitation program*

Ms Ripper suffered an injury to her left knee in a work-related motor vehicle accident in 2001. The Australian Postal Corporation (Australia Post) accepted liability to pay compensation in respect of the injury under the *Safety, Rehabilitation and Compensation Act 1988* (the Act). Aggravations to the injury caused her to reduce her working hours from 2008.

In September 2011, Australia Post met with Ms Ripper and Ms Ripper's general practitioner to discuss a return to work program. Ms Ripper was subsequently referred for a rehabilitation pain management assessment which led to her participation in a pain management program. Ms Ripper's doctor certified that Ms Ripper could only work 1.5 hours per day. However, the multidisciplinary rehabilitation pain management team concluded she had a work capacity of two hours per day.

In June 2012, Australia Post determined that Ms Ripper should commence a rehabilitation upgrade program starting with two hours' work one day a week and increasing the number of hours and days over time. Ms Ripper commenced the program but managed to work only 1.5 hours per day. In July 2012, Ms Ripper's compensation payments were suspended on the basis that she had failed to undertake or continue to participate in the program. Ms Ripper requested reconsideration of the decision that she undertake the rehabilitation program and the decision to suspend her compensation payments. Both decisions were affirmed and she applied to the Tribunal for review.

The issues before the Tribunal were:

- whether the rehabilitation program was valid and, if so, whether it was suitable; and
- whether Ms Ripper had failed to undertake the program and, if so, without reasonable excuse.

It was argued for Ms Ripper that the program was invalid because Australia Post had failed to have regard to two matters as required by section 37(3) of the Act. Firstly, it was contended that Australia Post had failed to have regard to her attitude to the program. While the Tribunal noted that communication with Ms Ripper was not optimal, it found Australia Post did have regard to her attitude to the program. Secondly, it was submitted that Australia Post had failed

to consult Ms Ripper and her doctor in developing the program in accordance with Comcare's *Guidelines for Rehabilitation Authorities 2005*. However, the Tribunal found that Australia Post did consult Ms Ripper and made reasonable attempts to consult the doctor, including by sending her the proposed program and attempting to contact her on two occasions.

In considering whether the rehabilitation program was suitable, the Tribunal took into account a range of matters, including that there was only a 30 minute difference between the view of Ms Ripper's doctor and the multidisciplinary team as to her capacity and that the program provided for ongoing reviews as to her fitness for work. The Tribunal found that the program was flexible enough to accommodate Ms Ripper's situation and was a suitable program.

The Tribunal held that, for the purposes of the Act, the requirement to undertake a rehabilitation program means more than to begin or to commence the program, but less than completing it. It is synonymous with "to participate in" or "to engage in" and by inference requires a real or genuine level of commitment. The Tribunal found that Ms Ripper made a genuine and reasonable effort within her physical capability to fulfil her obligations under the program. She complied substantially with the program and, as a result, did not fail to undertake the program.

The Tribunal affirmed the decision that she should undertake the rehabilitation program but set aside the decision to suspend her compensation payments.

# Appendix // 08

## Speeches, publications and other activities

AAT members and staff undertake a wide range of activities that assist to raise awareness of the AAT's role, procedures and activities. Members and staff give speeches at conferences and seminars, participate in training and education activities, publish books and articles and undertake other engagement activities. The record of activities for 2014–15 is in four lists: speeches and presentations; competition adjudication and training; publications; and other engagement activities. The lists in Tables A8.1, A8.2 and A8.4 are arranged by date and the list in Table A8.3 is in alphabetical order.

**Table A8.1** Speeches and presentations

TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT/SPEAKER(S)	DATE
Federal Administrative Review and its Accessibility	Administrative Law Conference, Federal Court of Australia, Melbourne	Senior Member Jill Toohey	29 August 2014
Integrated Dispute Resolution at the AAT	National Mediation Conference, Melbourne	Justin Toohey, Director ADR	11 September 2014
Administrative Law Challenges and the National Disability Insurance Scheme	Seminar, Australian Institute of Administrative Law, Canberra	Senior Member Jill Toohey	14 October 2014
Merits Review through the Prism of National Disability Insurance Agency Decisions	Government and Public Law Update, University of New South Wales, Sydney	Senior Member Jill Toohey	15 October 2014
Engaging with State and Federal Policy Makers to Increase Australia's Long-Term Economic and Social Prosperity	Launch of <i>A Federation for the 21st Century</i> , Committee for Economic Development of Australia, Sydney	Justice Duncan Kerr	27 October 2014
The AAT: Practical Aspects	Lecture, University of Canberra, Canberra	Conference Registrar Siobhan Ni Fhaolain	6 November 2014
Observations and Insights regarding Licensee AAT Cases	Seminar, Safety, Rehabilitation and Compensation Licensees Association, Melbourne	Deputy President Stephanie Forgie	18 November 2014
Considerations on an Application for a Telecommunications Interception Warrant	State Crime Command Professional Development Day, New South Wales Police, Parramatta	Deputy President James Constance	3 December 2014

TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT/ SPEAKER(S)	DATE
Welcome and Opening Address	Hot Topics in Commonwealth Compensation Seminar, Law Council of Australia, Sydney	Justice Duncan Kerr	12 December 2014
The Role of the Mediator	Seminar, ACT Law Society, Canberra	Conference Registrar Kim Lackenby	19 February 2015
The AAT: Practical Aspects	Lecture, University of Canberra, Canberra	Conference Registrar Siobhan Ni Fhaolain	19 February 2015
The Rise of Tribunals and Access to Justice	Law Summer School 2015, Law Society of Western Australia, Perth	Justice Duncan Kerr	20 February 2015
The National Disability Insurance Scheme: A New Challenge in Administrative Decision-Making	Summer Law Series, Legal Aid Western Australia, Perth	Senior Member Jill Toohey	27 February 2015
Proceeds of Crime Examinations	Australian Federal Police Conference, Canberra	Deputy President James Constance	3 February 2015
Unpacking the Decisions of the Administrative Appeals Tribunal	2015 National Disability Summit, Melbourne	Professor Ronald McCallum AO	18 March 2015
Dispute Resolution in Civil Practice	Lecture, University of Technology, Sydney	Senior Member Geri Ettinger	20 March 2015
Boundaries and Ethical Dilemmas	Understanding and Engaging People in Tribunals Program, National Judicial College of Australia, Melbourne and Sydney	Justice Duncan Kerr	9 & 14 April 2015
GST: A Vignette from the Trenches of Merits Review	27th ATAX GST Conference, University of New South Wales, Brisbane	Deputy President Stephanie Forgie	20 April 2015
Welcome and Opening Address	Hot Topics in Commonwealth Compensation Seminar, Law Council of Australia, Melbourne	Justice Duncan Kerr	22 May 2015
The Role of a Tribunal Member	Training Day, Tasmanian Mental Health Tribunal, Campbell Town	Justice Duncan Kerr	25 May 2015
Administrative Appeals Tribunal – Processes, Expectations, Issues	Ex-Service Organisations Advocacy Conference, Department of Veterans' Affairs, Canberra	Conference Registrar Kim Lackenby	26 May 2015
Welcome and Opening Address	2015 COAT National Conference, Melbourne	Justice Duncan Kerr	4 June 2015



TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT/ SPEAKER(S)	DATE
Panel Member, Civil and Administrative Tribunals Retrospective and Prospective	2015 COAT National Conference, Melbourne	Justice Duncan Kerr	4 June 2015
Panel Member, Role of Specialist Members on Tribunal Panels	2015 COAT National Conference, Melbourne	Member Regina Perton	5 June 2015
Freedom of Information	Lecture, Australian National University, Canberra	Senior Member James Popple	21 June 2015
Co-Presenter, Tribunal Amalgamation	FOI and Litigation Branch Litigation Conference, Department of Human Services, Sydney	Christopher Matthies, Executive Director Information and Development	24 June 2015

**Table A8.2** Competition adjudication and training

TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT(S)/ PRESENTER(S)	DATE
Mooting Competition Adjudicator	National Mooting Competition, Administrative Appeals Tribunal	Justice Duncan Kerr, President Deputy Presidents Philip Hack, Robin Handley, Stanley Hotop and Brian Tamberlin Former Deputy President Deane Jarvis Senior Members Egon Fice, Gina Lazanas, Bernard McCabe, Frank O'Loughlin, Steven Penglis and Jill Toohey Members Conrad Ermert and Sandra Taglieri	July – October 2014
ADR Skills Development for Registrars	ACT Magistrates Court, Canberra	Conference Registrar Siobhan Ni Fhaolain	4 & 11 September 2014 30 April 2015
Negotiation Competition Adjudicator	Advanced Negotiation Competition, University of New South Wales, Sydney	Athena Harris Ingall, Learning and Development Manager	8 October 2014

TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT(S)/ PRESENTER(S)	DATE
Negotiation Competition Adjudicator	Beginners Negotiation Competition, University of New South Wales, Sydney	Athena Harris Ingall, Learning and Development Manager	13 October 2014
Presiding Judge for Mock Trials	Tasmanian Advocacy Convention, Hobart	Justice Duncan Kerr	6 December 2014
Negotiation Competition Adjudicator	Advanced Negotiation Competition, University of New South Wales, Sydney	Athena Harris Ingall, Learning and Development Manager	16 March 2015
Negotiation Competition Adjudicator	Negotiating Outcomes on Time Competition, Administrative Appeals Tribunal	Justice Duncan Kerr Senior Members Geri Ettinger and Bernard McCabe Conference Registrars Nicole Barker, Michelle East, Brian Leaver, Jennifer Lock, Siobhan Ni Fhaolain, Franca Petrone and Mersina Stratos District Registrar Nicola Colbran Justin Toohey, Director ADR Athena Harris Ingall, Learning and Development Manager	9, 10, 23, 24 & 30 May 2015

**Table A8.3 Publications**

TITLE	AUTHOR	CITATION/PUBLISHER
Australian Tax Handbook 2015	Deputy President Professor Robert Deutsch (co-author)	Thomson Reuters
Private Life in a Digital World	Member Dr Gordon Hughes (co-author)	Thomson Reuters

**Table A8.4** Other engagement activities

TITLE/ROLE	EVENT/ORGANISATION	PARTICIPANT/ SPEAKER(S)	DATE
Participant	Stakeholder meeting for NDIS Barkly Region Trial Site, Darwin	District Registrar Catherine Cashen	18 August 2014
The Appeal Process at the AAT in Centrelink Matters	Community Workers Forum, Adelaide	District Registrar Catherine Cashen	10 October 2014
Management of NDIS Matters in the AAT	External Merits Review Support Component Workshop, Melbourne	Senior Member Jill Toohey Conference Registrar Tracy Sheedy District Registrar Catherine Cashen	20 & 21 October 2014
Management of NDIS Matters in the AAT	National Disability Services Tennant Creek Regional Forum, Tennant Creek	District Registrar Catherine Cashen	30 October 2014
The Appeal Process at the AAT in Centrelink Matters	Community Workers Forum, Elizabeth	Conference Registrar Jennifer Lock	8 May 2015
The Appeal Process at the AAT in Centrelink Matters	Community Workers Forum, Brisbane	Justin Toohey, Director ADR	10 June 2015

# Appendix // 09

## Other reporting requirements

### Advertising and market research

The AAT did not undertake any advertising campaigns in 2014–15.

Non-campaign advertising expenditure of \$196.90 (incl. GST) was paid to Mitchell & Partners Australia for advertising employment vacancies in 2014–15. Amounts paid for non-campaign advertising in the last three reporting periods is shown in Table A9.1.

**Table A9.1 Trends in non-campaign advertising**

YEAR	ORGANISATION	COST (INCL. GST)
2012–13	Adcorp Australia	\$38,524.29
2013–14	Adcorp Australia	\$1,041.18
2014–15	Mitchell & Partners Australia	\$196.90

The AAT did not pay any amounts to market research, polling or direct mailing organisations during the reporting year.

### Changes to disability reporting in annual reports

Since 1994, Commonwealth departments and agencies have reported on their performance as policy adviser, purchaser, employer, regulator and provider under the Commonwealth Disability Strategy. In 2007–08, reporting on the employer role was transferred to the Australian Public Service Commission's State of the Service Report and the APS Statistical Bulletin. These reports are available at [www.apsc.gov.au](http://www.apsc.gov.au). From 2010–11, departments and agencies have no longer been required to report on these functions.

The Commonwealth Disability Strategy has been overtaken by the National Disability Strategy 2010–2020, which sets out a ten year national policy framework to improve the lives of people with disability, promote participation and create a more inclusive society. A high level two-yearly report will track progress against each of the six outcome areas of the Strategy and present a picture of how people with disability are faring. The first of these reports will be available in late 2014, and can be found at [www.dss.gov.au](http://www.dss.gov.au).

### Ecologically sustainable development and environmental performance

The AAT does not develop or administer legislation or policy relating to the environment but takes steps to ensure our operations are undertaken in an environmentally sustainable way.

When arranging new leases and refurbishments, we give consideration to the principles of ecologically sustainable development. The AAT's Long Term Accommodation Masterplan, adopted in May 2015, states a preference for leases in buildings with NABERS ratings of at least 4.5 and refers to compliance with a range of policies, including the Energy Efficiency in Government Operations Policy, ICT Sustainability Plan 2010–2015 and the National Waste

Policy. The AAT signed a lease for new premises in Sydney on 30 June 2015 which includes the required Green Lease Schedule and is in a building with a NABERS rating of 5.

We also limit our impact on the environment in day-to-day operations by implementing simple measures such as ensuring lights are switched off when not required, ensuring any leased vehicles have a high Green Vehicle Guide rating and recycling office waste.

**Table A9.2 Environmental performance reporting**

THEME	STEPS TAKEN TO REDUCE EFFECT	MEASURES TO REVIEW AND IMPROVE REDUCING THE EFFECT
Energy efficiency	<p>Install sensor-controlled lighting in any updates to premises.</p> <p>Consider energy ratings of office machines when replacement is necessary.</p>	General energy consumption fell by three per cent during the reporting year.
Vehicles	Ensure the average Green Vehicle Guide rating of the AAT's leased vehicles is as high as possible.	The AAT's one leased vehicle as at 30 June 2015 has a rating of 14.
Waste	Participate in office waste recycling schemes.	<p>All registries recycled paper during the reporting year.</p> <p>Two registries also recycled glass, plastics and metals, and two other registries recycled toner cartridges.</p> <p>The Adelaide Registry recycled paper, comingled, organic and battery materials.</p> <p>As the AAT uses whole-of-building recycling schemes, separate data on recycling quantities is not currently available.</p>
Water	Install water saving devices such as dual-flush cisterns and waterless urinals in any updates to premises.	The AAT is not able to access data on water consumption in each of its tenancies.

## GRANTS PROGRAMS

The AAT does not administer any grants programs.



End matter

# Glossary

AASB	Australian Accounting Standards Board
AAT	Administrative Appeals Tribunal
ADR	Alternative dispute resolution
Affirm	If the Tribunal affirms a decision under review, the original decision stands (is unchanged).
Alternative dispute resolution	A process for resolving a dispute, other than at a hearing. The AAT employs five processes: conference, conciliation, mediation, case appraisal and neutral evaluation.
Applicant	The person, organisation, department or agency that has lodged an application with the AAT.
Application for extension of time	An application for review of a decision must be lodged with the AAT within a certain time limit. However, an application may be made to extend the time for lodging an application.
APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
ASIO	Australian Security Intelligence Organisation
AVS	Australian Valuation Solutions
CASA	Civil Aviation Safety Authority
Case appraisal	An alternative dispute resolution process conducted by an AAT member or other person, chosen on the basis of their knowledge of the subject matter, who assists the parties to resolve the dispute by providing a non-binding opinion on the facts in dispute and likely outcomes.
COAT	Council of Australasian Tribunals
Conciliation	An alternative dispute resolution process in which an AAT member or Conference Registrar assists the parties to identify the issues in dispute and endeavour to reach an agreement. The conciliator has no determinative role but may advise on or determine the conciliation process, make suggestions on terms of settlement and actively encourage the parties to reach an agreement.
Conference	A meeting conducted by an AAT member or Conference Registrar with the parties and/or their representatives. Conferences provide an opportunity to discuss and define the issues in dispute, identify further evidence that may be gathered, explore whether the matter can be settled and discuss the future conduct of the matter.
Confidentiality order	The Tribunal may make an order directing that a hearing or part of a hearing be held in private. The Tribunal may also give directions prohibiting or restricting the publication or other disclosure of information tending to reveal the identity of a party or witness, evidence given before the Tribunal or matters contained in documents lodged with the AAT.
CSS	Commonwealth Superannuation Scheme



Directions hearing	A hearing to deal with procedural matters such as the exchange of statements or documents, to clarify issues relating to the conduct of a hearing or to progress a matter in which there has been delay by a party. Directions hearings are conducted by AAT members.
Dismissal of application	The Tribunal may, in certain circumstances, dismiss an application without proceeding to review the decision. An application may be dismissed, for example, at the request of the parties, if the applicant fails to appear at an ADR process, directions hearing or hearing, or if the Tribunal is satisfied that the application is frivolous or vexatious.
GST	Goods and Services Tax
Hearing	The occasion at which the parties may present to the Tribunal evidence and submissions in relation to the decision under review. Parties may call witnesses to give evidence. A hearing is conducted by one, two or three members.
IASAJ	International Association of Supreme Administrative Jurisdictions
Interlocutory application	Any application made by a party that relates to an application for review of a decision, including an application for an extension of time to lodge an application, to stay the operation of the decision under review or for a confidentiality order.
Mediation	An alternative dispute resolution process during which an AAT member or Conference Registrar assists the parties to identify the issues in dispute, develop options, consider alternatives and endeavour to reach an agreement. The mediator has no advisory or determinative role in relation to the content of the dispute but may advise on or determine the mediation process.
MRT	Migration Review Tribunal
NAATI	National Accreditation Authority for Translators and Interpreters
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
Neutral evaluation	An alternative dispute resolution process in which an AAT member or other person, chosen on the basis of their knowledge of the subject matter, assists the parties to resolve the dispute by evaluating the facts and law at issue in the dispute and providing a non-binding opinion on the likely outcomes.
NOOT	Negotiating Outcomes on Time competition held by the AAT for university law students.
OPA	Official Public Account
Outreach	An AAT program that provides self-represented parties with information about AAT practices and procedures and other assistance in the review process.
Party	A participant in the proceedings before the AAT. A party can be the person who makes the application, the decision-maker or other respondent to the application and any other person joined to the proceedings.
Party joined	A person, department or agency whose interests are affected by a decision under review may be made a party to the proceeding by order of the Tribunal. This person, department, or agency is a party joined.
PBS	Portfolio Budget Statements which are prepared to explain the Budget appropriations for agencies within a portfolio in terms of outcomes and programs.
PSPF	Protective Security Policy Framework

PSS	Public Sector Superannuation Scheme
PSSap	Public Sector Superannuation accumulation plan
RRT	Refugee Review Tribunal
Remit	The Tribunal may set aside a decision and remit it (send it back) to the original decision-maker to be reconsidered in accordance with any directions or recommendations of the Tribunal.
Respondent	The party who responds to or answers an application; usually the department, agency or organisation that made the original decision.
Section 37 Documents	The statement and documents that a decision-maker must provide to the AAT and the other party under section 37 of <i>Administrative Appeals Tribunal Act 1975</i> . They are generally known as the 'T Documents' and include the reasons for the decision under review and all other relevant documents.
Set aside	The Tribunal may set aside a decision under review. The effect is that the Tribunal disagrees with the original decision and may make a new decision or remit the matter (send it back) to the original decision-maker.
SSAT	Social Security Appeals Tribunal
Stay order	An order of the AAT to suspend the operation or implementation of the decision under review until the matter is determined or resolved.
Summons	A notice issued by the AAT calling a person to appear before it to give evidence or to produce documents to it.
STCT	Small Taxation Claims Tribunal
TRACS	The AAT's electronic case management system.
Vary	The Tribunal may vary a decision under review. This means that the Tribunal changes or alters the original decision.
VRB	Veterans' Review Board

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