

## WORKLOAD INFORMATION

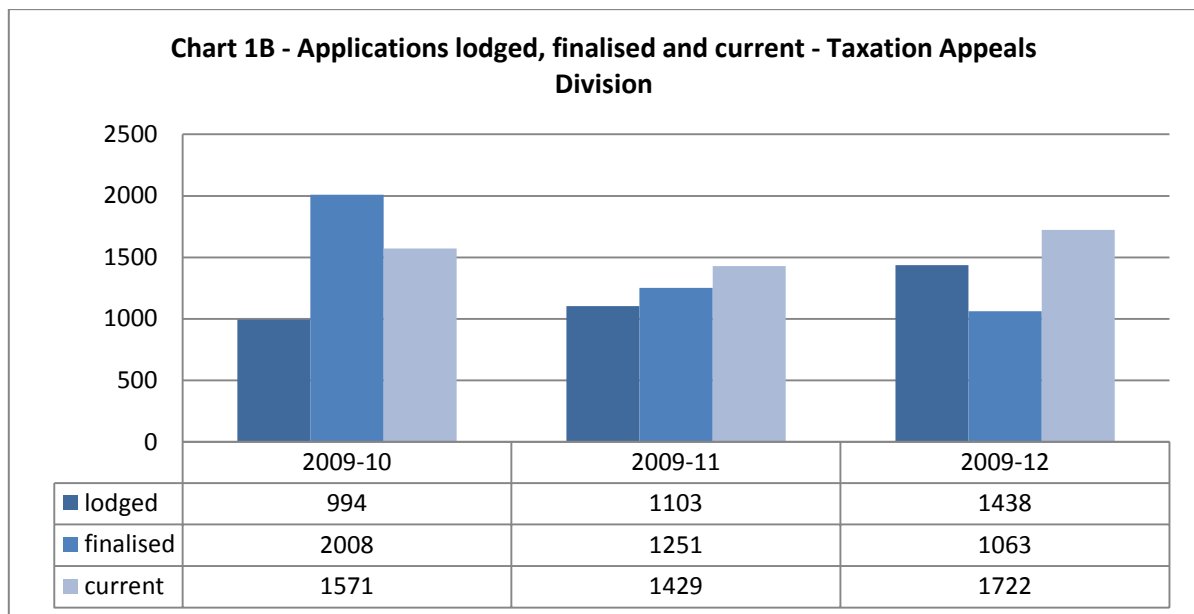
### TAXATION APPEALS DIVISION (EXCLUDING SMALL TAXATION CLAIMS TRIBUNAL) Provisional for 2011-12

#### Section 1: Applications Lodged, Finalised and Current

Table 1A: Applications lodged, finalised and current and changes

	2009-10	2010-11	% Change from 2009-10 (No.)	2011-12	% Change from 2010-11 (No.)
<b>Lodged</b>	994	1,103	+ 11% (+ 109)	1,438	+ 30.4% (+ 335)
<b>Finalised</b>	2,008	1251	- 38% (- 757)	1,063	- 15% (- 188)
<b>Current</b>	1,571	1,429	- 9% (- 142)	1,722	+ 20.5% (+ 293)

Chart 1B: Applications lodged, finalised and current



**Table 1C: Taxation Appeals Division applications lodged – by case type**

Case Type	2009–10	2010–11	2011–12
Fringe benefits tax	19	18	9
Good and services tax	99	97	162
Income tax (other than tax schemes)	712	820	1,112
Income tax (tax schemes)	34	0	0
Private rulings	0	13	26
Self-managed superannuation fund regulation	16	11	5
Superannuation guarantee charge	16	26	18
Taxation administration	13	12	14
Other	85	113	92
<b>TOTAL</b>	<b>994</b>	<b>1,110</b>	<b>1,438</b>

## **Section 2: Taxation Appeals Division Finalisations**

**Table 2A: Percentage of applications finalised without a hearing\***

Jurisdiction	2009–10	2010–11	2011–12
Taxation Appeals Division	92%	85%	79%

\* Applications finalised without a hearing refer to applications that were finalised by the Tribunal without it completing the review and giving a decision on the merits under section 43 of the *Administrative Appeals Tribunal Act 1975*. This includes applications finalised in accordance with terms of agreement lodged by the parties (sections 34D and 42C), applications withdrawn by the applicant (subsection 42A(1A)) and applications dismissed by the Tribunal (sections 42A and 42B).

## **Section 3: Appeals**

**Table 3A: Appeals against decisions of the Tribunal in Taxation Appeals Division Matters**

2009–10		2010–11		2011–12	
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>
17	0	14	1	17	1

a Appeals lodged in the Federal Court under section 44 of the *Administrative Appeals Tribunal Act*. In some circumstances, a party may lodge an application seeking relief under section 44 of the *Administrative Appeals Tribunal Act* and under another enactment. These applications are treated as section 44 appeals for statistical purposes.

b 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 3B: Appeals finalised – by outcome type**

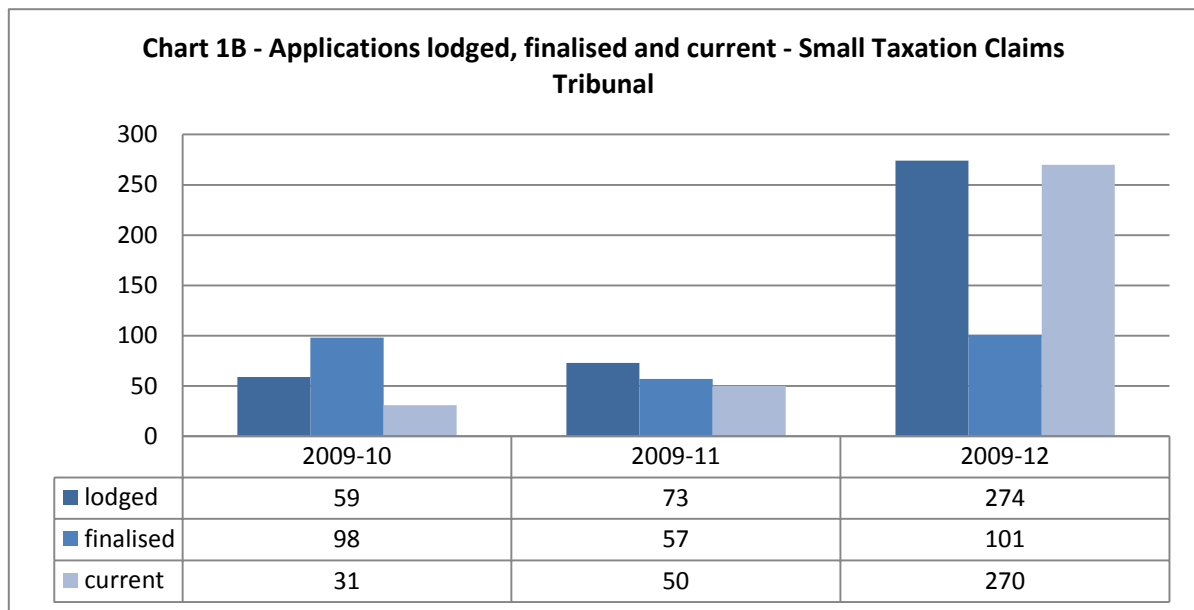
Outcome	2009–10		2010–11		2011–12	
	Section 44	Other	Section 44	Other	Section 44	Other
Allowed/Remitted	7	0	3	0	7	1
Dismissed	9	0	9	1	5	1
Discontinued	4	0	1	1	5	0
<b>Total</b>	<b>20</b>	<b>0</b>	<b>13</b>	<b>2</b>	<b>17</b>	<b>2</b>

**Section 4: Time standards****Table 4A: Time standards – percentage finalised within 12 months**

Jurisdiction (Target % rate for finalisation within 365 days)	2009–10	2010–11	2011–12
Taxation Appeals Division (75% target)	26%	36%	59%

**SMALL TAXATION CLAIMS TRIBUNAL (STCT)****Provisional for 2011-12****Section 1: Applications Lodged, Finalised and Current****Table 1A: Small Taxation Claims Tribunal Applications lodged, finalised and current and changes**

	2009-10	2010-11	% Change from 2009- 10 (No.)	2011-12	% Change from 2010-11 (No.)
<b>Lodged</b>	59	73	+ 24% (+ 14)	274	+ 275% (+ 201)
<b>Finalised</b>	98	57	- 42% (- 41)	101	+ 77% (+ 44)
<b>Current</b>	31	50	+ 61% (+ 19)	270	+ 440% (+ 220)

**Chart 1B: Small Taxation Claims Tribunal Applications lodged, finalised and current****Table 1C: Small Taxation Claims Tribunal applications lodged – by case type**

Case Type	2009–10	2010–11	2011–12
Good and services tax	2	3	3
Income tax (other than tax schemes)	27	30	87
Income tax (tax schemes)	0	0	0
Refusal of extension of time to lodge objection	14	18	94
Release from taxation liabilities	9	7	24
Superannuation guarantee charge	4	2	6
Other	3	13	60
<b>TOTAL</b>	<b>59</b>	<b>73</b>	<b>274</b>

## **Section 2: Small Taxation Claims Tribunal - Finalisations**

**Table 2A: Small Taxation Claims Tribunal Percentage of applications finalised without a hearing\***

Jurisdiction	2009–10	2010–11	2011–12
Small Taxation Claims Tribunal	95%	82%	90%

\* Applications finalised without a hearing refer to applications that were finalised by the Tribunal without it completing the review and giving a decision on the merits under section 43 of the *Administrative Appeals Tribunal Act 1975*. This includes applications finalised in accordance with terms of agreement lodged by the parties (sections 34D and 42C), applications withdrawn by the applicant (subsection 42A(1A)) and applications dismissed by the Tribunal (sections 42A and 42B).

### **Section 3: Appeals**

**Table 3A: Appeals against decisions of the Tribunal in Small Taxation Claims Tribunal Matters**

2009–10		2010–11		2011–12	
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>
1	0	0	0	0	0

- a Appeals lodged in the Federal Court under section 44 of the Administrative Appeals Tribunal Act. In some circumstances, a party may lodge an application seeking relief under section 44 of the Administrative Appeals Tribunal Act and under another enactment. These applications are treated as section 44 appeals for statistical purposes.
- b 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 3B: Small Taxation Claims Tribunal Appeals finalised – by outcome type**

Outcome	2009–10		2010–11		2011–12	
	Section 44	Other	Section 44	Other	Section 44	Other
Allowed/Remitted	0	0	1	0	0	0
Dismissed	0	0	0	0	0	0
Discontinued	1	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **Section 4: Time standards**

**Table 4A: Small Taxation Claims Tribunal Time standards – percentage finalised within 12 months**

Jurisdiction (Target % rate for finalisation within 84 days)	2009–10	2010–11	2011–12
Small Taxation Claims Tribunal	22%	34%	37%

NB: for further information view a copy of the AAT's latest Annual report:  
<http://www.aat.gov.au/Publications/Publications/AnnualReport.htm>