

The Hon Mark Dreyfus KC MP  
Attorney-General  
Parliament House  
Canberra ACT 2600

By email: [attorney@ag.gov.au](mailto:attorney@ag.gov.au)

Dear Attorney-General

### **Replacement administrative review body**

We write to provide the Attorney-General's taskforce and the Expert Advisory Group with The Tax Institute's views of the core principles that should be prioritised in the design of the new administrative review body (**new review body**) that will replace the Administrative Appeals Tribunal (**AAT**).

In the development of these principles, we have closely consulted with our National Dispute Resolution Technical Committee to prepare a considered response that represents the views of the broader membership of The Tax Institute.

The Tax Institute supports the Government's intent to address the performance and integrity of Australia's administrative review system. A wholly independent review body that conducts independent merit reviews is fundamental to ensure accountability and transparency in the decision-making of Commonwealth government ministers, departments and agencies. The Government's [announcement](#) to abolish the AAT, presents the opportunity to ensure the new review body is accessible, fair, efficient and economical in conducting merit reviews.

We therefore consider that the following core principles should be prioritised when designing the new review body:

- Efficient and timely resolution of disputes
- Easier access to adequate legal representation
- Transparency of triaging processes
- A separate division for taxation and small business taxation, with dedicated members with tax expertise allocated to both these divisions
- Expediting the resolution of disputes on precedential issues.

Further details on the importance of these core principles, and recommendations on how these principles can be achieved in a new administrative review body, are contained in our [submission](#) to the Senate Legal and Constitutional Affairs Committee.

If the *Administrative Appeals Tribunal Act, 1975 (AAT Act)* is repealed and replaced with a new statute, we consider that certain provisions should be carried over to the statute which gives effect to the new review body. These provisions are:

- Division 3 of Part IV – Alternative Dispute Resolution Processes
- Section 33(1AB) Parties etc. must assist Tribunal
- Section 35(2) Private hearings
- Section 35(3) Orders for non-publication or non-disclosure.

We would like to invite members of the Attorney-General's taskforce and the Expert Advisory Group to discuss these priorities and recommendations in a meeting with our National Dispute Resolution Technical Committee. Our Committee is comprised of highly experienced practitioners and can provide expertise and assistance in the design of an independent review system that best serves the interests and needs of the Australian community.

The Tax Institute is the leading forum for the tax community in Australia. We are committed to shaping the future of the tax profession and the continuous improvement of the tax system for the benefit of all. In this regard, The Tax Institute seeks to influence tax and revenue policy at the highest level with a view to achieving a better Australian tax system for all. Please refer to **Appendix A** for more about The Tax Institute.

To arrange a meeting at your convenience, or to discuss any of the above matters, please contact our Senior Tax Counsel, Julie Abdalla, on (02) 8223 0058.

Yours faithfully,



**Scott Treatt**

General Manager,  
Tax Policy and Advocacy



**Marg Marshall**

President

## APPENDIX A

### About The Tax Institute

The Tax Institute is the leading forum for the tax community in Australia. We are committed to representing our members, shaping the future of the tax profession and continuous improvement of the tax system for the benefit of all, through the advancement of knowledge, member support and advocacy.

Our membership of more than 11,000 includes tax professionals from commerce and industry, academia, government, and public practice throughout Australia. Our tax community reach extends to over 40,000 Australian business leaders, tax professionals, government employees and students through the provision of specialist, practical and accurate knowledge, and learning.

We are committed to propelling members onto the global stage, with over 7,000 of our members holding the Chartered Tax Adviser designation which represents the internationally recognised mark of expertise.

The Tax Institute was established in 1943 with the aim of improving the position of tax agents, tax law and administration. More than seven decades later, our values, friendships, and members' unselfish desire to learn from each other are central to our success.

Australia's tax system has evolved, and The Tax Institute has become increasingly respected, dynamic, and responsive, having contributed to shaping the changes that benefit our members and taxpayers today. We are known for our committed volunteers and the altruistic sharing of knowledge. Members are actively involved, ensuring that the technical products and services on offer meet the varied needs of Australia's tax professionals.