

Fisheries Legislation Amendment Act 1997

Health Insurance (Pathology Services) Amendment Act 1997

Hearing Services Administration Act 1997

Private Health Insurance Incentives Act 1997

Primary Industry Levies and Charges Collection (Wine Export) Regulations

Retirement Savings Accounts Act 1997

Retirement Savings Accounts Regulations

Superannuation Contributions Tax (Assessment and Collection) Act 1997

Telecommunications Act 1997

Termination Payments Tax (Assessment and Collection) Act 1997

This report on legislation is based on material provided by the Principal Registry of the Administrative Appeals Tribunal. The Tribunal also advises that, as at 30 June 1997, the number of enactments that confer jurisdiction on the Tribunal is 292 (up from 284 as at 30 June 1996).

The following legislation, which provided for merits review by the Tribunal, has been repealed:

Federal Airports Corporation Regulations

Insurance (Deposits) Act 1932

and the *Export Market Development Grants Act 1974* has been replaced by the *Export Market Development Grants Act 1997*.

Workload Trends 1996/97

Some significant features reported by the Tribunal, for the year ending 30 June 1997, are

- a 7% rise in applications lodged during the year, which is largely attributable to a dramatic increase of applications (37%) in the Social Security jurisdiction
 - the Tribunal now receives 32% more applications than it did 3 years ago

- a 12% rise in the number of applications completed – this means that an additional 618 cases were completed which is the Tribunal's best performance in recent years
- a continued rise in summonses in the Compensation jurisdiction and stay applications in the Social Security jurisdiction
- a reduction in the proportion of applications completed without a hearing; Veterans' matters continue to have the highest settlement rates (82% of applications) while Compensation cases (with a settlement rate of 63%) are still the most likely to go to a hearing
 - in the General and Veterans' Divisions, 71% of applications are completed without a hearing (down 2% from last year)
 - in the Taxation Division, 72% of applications are completed without a hearing (down 8% from last year)
- in the General and Veterans' Divisions, 75% of cases are completed within 365 days of lodgment – this is the lowest figure for some years and a 4% drop on 1995/96 figures; in the Taxation Division, 67% of cases were completed within 365 days, which is 8% short of the 75% target in this Division and 6% below the 1995/96 figures
 - the Northern Territory and Western Australian Registries met the respective targets for both divisions
- 50% of cases in the General and Veterans' Divisions met the Tribunal's standard of 280 days from receipt of application to first day of hearing – the average is now 313 days with all major jurisdictions having an average in excess of 300 days (the slowest being the Taxation Division which recorded an average of 425 days) except Social Security which averaged 223 days. Western Australia (241 days) and South Australia (277 days) are performing better than the 280 day standard.

Small Taxation Claims Tribunal

The last edition of *Admin Review* reported the passage of the *Law and Justice Legislation Amendment Act 1997* (Act No. 34 of 1997). Provisions of that Act relating to the establishment of the Small Taxation Claims Tribunal were to commence on Proclamation.

The Act establishes a Small Taxation Claims Tribunal within the Administrative Appeals Tribunal. In July 1997, the Small Taxation Claims Tribunal commenced operations.

It is intended that the Small Taxation Claims Tribunal provide a cheaper and more informal means of resolving disputes between the small taxpayer and the Commissioner of Taxation. There is an emphasis on mediation as a form of dispute resolution. As part of the current AAT structure, the Small Taxation Claims Tribunal will be able to draw on the resources and expertise of the Taxation Appeals Division. All of the powers of the AAT and the Taxation Appeals Division will be able to be exercised by the Small Taxation Claims Tribunal.

In July 1997, the AAT issued the following information note for clients who had applications before the Taxation Division where the amount of tax in dispute was less than \$5000 and thus within the jurisdiction of the Small Taxation Claims Tribunal.

GENERAL PROCEDURES FOR THE SMALL TAXATION CLAIMS TRIBUNAL

You have made an application for review of a decision made by the Australian Taxation Office (ATO).

On your application form you stated that the amount of tax in dispute is less than \$5,000. Your application therefore will be heard by the Small Taxation Claims Tribunal (STCT) (a subdivision of the Taxation Appeals Division of the Administrative Appeals Tribunal).

It is hoped that the information contained in this document will be helpful to you in deciding how to handle your application and in understanding the procedures of the STCT. The procedures of the STCT are similar to those of

the Administrative Appeals Tribunal and the enclosed pamphlets may be of assistance to you.

HOW DOES THE STCT WORK?

The STCT aims to provide taxpayers like yourself with a quick and inexpensive means of resolving disputes with the ATO, with as little formality as possible.

After we have received your application, it is listed for a conference (see below). If the dispute is not settled at the conference it will usually be listed for mediation or a hearing within four weeks of the conference. Occasionally, further conferences may be necessary. In a straight forward case the hearing is unlikely to take more than two hours.

At the hearing a Member of the Tribunal will listen to what you and the representative of the ATO have to say and give a decision as soon as possible. In some cases this will be an oral decision at the end of the hearing. In other cases the Member may have to give further thought to the evidence or research the law and will make a decision at a later date.

WILL I NEED A LAWYER?

You do not need to be represented by a lawyer or a tax agent at the STCT. You can represent yourself. If you are going to represent yourself the Tribunal will assist you in understanding procedural matters but the Tribunal will not be able to conduct your case for you.

WHAT HAPPENS NEXT?

In about two weeks you will receive in the mail a set of papers which will be put together by the ATO. These papers are referred to as the "Section 37 documents" or the "T (for Tribunal) documents". They are a copy of all the papers the ATO used when it made the decision. You should read these documents.

WHAT IS A CONFERENCE?

In small tax cases a conference between you and a representative of the ATO will be held approximately four weeks after the lodgment of an application.