

ATO - Code to settlement practice

Tax and Litigation Update

The Australian Taxation Office recently revised its Code of settlement practice.

The Code provides guidance on the settlement of taxation disputes, the situations in which settlement may be considered and the processes which should be followed.

The Code is designed to ensure, amongst other things, that there is transparency and accountability in the settlement process.

Settlement guidelines were first introduced in 1991 then revised and retitled in 1999.

Two practice statements have also been issued in conjunction with the Code.

The recent revisions whilst minor provide an opportunity to review the procedures for resolving taxation disputes.

Please <u>click here</u> to read the updated Code.

For further information regarding the Code, please contact us.

Disclaimer: This publication is intended to provide general information only and should not be relied upon as legal advice. If you require legal advice on a matter please contact us.

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