



THE TAX INSTITUTE

23 June 2020

Ms Karen Payne
Inspector-General and Taxation Ombudsman
Office of the Inspector – General of Taxation
GPO Box 551
SYDNEY NSW 2001

By email: karen.payne@igt.gov.au

Dear Karen,

Register of Potential Review Investigations

The Tax Institute refers to the [Register of Potential Review Investigations](#) recently published on the Office of the Inspector – General of Taxation (**IGT**) website. We surveyed members on a number of our National Technical Committees regarding the potential topics for review. Members considered the following topics of the most importance for review (in order of which received the greatest level of support):

1. ATO Advice and Guidance (this is a long-standing issue of concern for Institute members);
2. Objections – specifically the topics of ‘Management of Objections’ and ‘ATO delays in finalising objection decisions’;
3. ATO Administration of Research and Development;
4. Tax laws relying on specific expert opinion to evidence compliance.

If you would like to discuss any of the above with Tax Institute members further, please contact Tax Counsel, Stephanie Caredes, on 02 8223 0059 in the first instance and a meeting will be arranged with the relevant Technical Committee members.

Yours faithfully,

Peter Godber
President