



Object to a decision

When and how to object to decisions we make about your tax affairs, and which decisions you can object to.

Steps to lodge an objection



Follow this step-by-step checklist to object to an ATO decision.

Eligibility to lodge an objection



Confirm you are eligible to lodge an objection.

What to include in your objection



Information you need to provide to help us process your objection faster.

Complete and lodge your objection



How to lodge an objection to an ATO decision. There is no fee.

How we manage your objection



How we engage with you when processing your objection, and our responsibilities.

Dispute Assist



Dispute Assist is a free service that helps vulnerable individuals and small businesses with the objection process.

QC 33827

Steps to lodge an objection

Follow this step-by-step checklist to object to an ATO decision.

Last updated 14 October 2024

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1. Work out if an objection is right for you
2. Check your eligibility
3. Pay your debt by the due date
4. Gather supporting information
5. Lodge your objection
6. Await our decision
7. Review our decision

1. Work out if an objection is right for you

If you disagree with a decision we've made, it's important to work out whether an objection is the right option for you.

Depending on your situation and what you disagree with, there may be other options to help you. Find out [which dispute or objection option is right for you](#).

You may wish to speak with a registered tax professional to discuss the best option for you.

2. Check your eligibility

You can object to many decisions we make. However, there are time limits for lodging objections, which vary from 60 days to 4 years. The time usually starts from the date we notify you of our decision or give you your tax assessment.

Learn more about time limits, and what you can and can't object to, at [Eligibility to lodge an objection](#).

3. Pay your debt by the due date

If you receive a tax bill, you need to pay in full and on time to avoid interest charges. Interest is accrued daily once payment is overdue and will be applied to amounts that remain unpaid.

Disputing or objecting to one of our decisions will generally not change your due date. However, we usually don't take recovery action to collect a disputed debt until after the dispute or objection is finalised.

If you are a large business, we expect that you will pay 50% of your debt or pay it in full. You may request to enter into an arrangement with us to pay 50% of the debt in dispute – known as a '50:50' arrangement. It works like this:

- you pay any undisputed debt and 50% of the primary debt in dispute up front, and agree to provide any information needed to resolve the dispute
- we will defer recovery action and remit 50% of the ongoing general interest charge that accrues on the unpaid balance of the disputed debt while the dispute is in progress.

Find out more about [Seeking a deferral or 50:50 arrangement](#) and [PS LA 2011/4 Collection and recovery of disputed debts](#).

If the outcome of a dispute or objection reduces your debt to less than the amount you have already paid, we'll pay what we owe you.

4. Gather supporting information

You must provide certain information when lodging an objection. This depends on what you disagree with. It's important to provide this information to avoid delays.

Find out [what to include in your objection](#).

5. Lodge your objection

Once you've confirmed that an objection is right for you and you're eligible, and you have the supporting information you need, you can complete and lodge your objection.

6. Await our decision

After you lodge your objection, we'll review the facts and supporting information you gave us and come to a decision. We may contact you or your registered tax professional to:

- discuss your objection
- ask for more information
- discuss how long your objection may take to resolve.

Find out how we manage your objection.

7. Review our decision

Review the outcome of your objection once we notify you of our decision. If the outcome reduces your debt to less than the amount you have already paid, we'll pay what we owe to you.

If you disagree with the outcome, you may be able to **seek an external review of our decision** through the Administrative Review Tribunal, or appeal our decision to the Federal Court.

QC 102387


Eligibility to lodge an objection

Confirm you are eligible to lodge an objection.

Last updated 24 June 2024



On this page



Check if you're eligible

Check the time limit

What you can object to, and the time limits

What you can't object to

Check if you're eligible

You can object to tax assessments and many other decisions we make if:

- the decision is something you can object to
- you lodge the objection within the time limit.

If you are a deregistered company or in liquidation, you need to consider whether you still have the legal right to object. A liquidator may need to object on behalf of your company.

Check the time limit

You need to lodge your objection within the time limit. This varies from 60 days to 4 years, [depending on what you're objecting to](#).

Generally, the time starts from the date our assessment, notice of decision, ruling, demand or other correspondence was given to you or your representative – which is currently 7 business days from the date it was issued through Australia Post.

Extension of time to object

If you're outside the time limit, you can ask for an extension of time by including a written request with your objection.

We'll let you know in writing if we accept your request for an extension of time. If we:

- accept, we will consider your objection
- refuse, we will explain your right to review our decision.

What you can object to, and the time limits

You can object to many decisions we make, as long as you lodge within the specified time limits.

- [Income tax](#)
- [Goods and services tax \(GST\), fuel tax credits, wine equalisation tax \(WET\) and luxury car tax \(LCT\)](#)
- [Superannuation](#)
- [Penalties and interest](#)
- [Australian business numbers \(ABNs\)](#)
- [Excise](#)
- [Fringe benefits tax \(FBT\)](#)
- [Fuel schemes](#)
- [Offshore Petroleum Levy](#)
- [Private rulings](#)
- [Resource rent taxes \(petroleum and minerals\)](#)
- [Single Touch Payroll \(STP\)](#)

Income tax

You can object to	How long you have
Assessments (including tax offsets and rebates)	<p>From the date you were given the assessment:</p> <ul style="list-style-type: none">• 2 years for most individuals, small businesses and medium businesses. Medium businesses are businesses that would be small businesses, except their aggregated turnover is at least \$10 million but less than \$50 million. The 2-year time limit applies to assessments and amended assessments for income years starting on or after 1 July 2021.• 4 years for all other taxpayers (companies, super funds and

	individuals who are not subject to the 2-year period).
Amended assessments	60 days from the date you were given the amended assessment, or within the time limit for the original assessment, whichever is later.
Decisions to retain refunds	Your objection period starts 90 days after you lodge your tax return, and ends when you receive an amended assessment. If we ask you to provide additional information, we'll extend the objection period for the time you take.

Goods and services tax (GST), fuel tax credits, wine equalisation tax (WET) and luxury car tax (LCT)

You can object to	How long you have
Assessments	4 years and one day from the date you were given the assessment.
Amended assessments	60 days from the date you were given the amended assessment, or 4 years from the date you were given the original assessment, whichever is later.
Failures to make an assessment	60 days, starting 30 days after the date you gave notice requesting an assessment.
Decisions to retain refunds	Your objection period starts 75 days after you lodge your activity statement, and ends when you receive an amended assessment. If we ask you to provide additional information, we will extend the objection period for the time you take.

Reviewable GST decisions, reviewable fuel tax decisions and reviewable wine tax decisions	60 days from the date you were given our decision.
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Superannuation

You can object to	How long you have
Excess contributions and transfer balance cap tax assessments	4 years from the date you were given the assessment.
Excess transfer balance, concessional contributions and non-concessional contributions determinations	60 days from the date you were given the determination.
The Commissioner's discretion to (or discretion not to) disregard excess contributions or reallocate them to another financial year	60 days from the date you were given the discretion.
Termination payments and super contributions surcharge assessments	60 days from the date you were given the assessment.
Super guarantee charge	60 days from the date you were given the assessment. If you're an employee, you can't object to a super guarantee assessment.
Administrative penalties	60 days from the date you were given our decision.
Notices about complying fund status or disqualification of an individual from being a trustee	21 days from the date you were given our decision.
All other reviewable decisions made by the Commissioner as regulator under the	21 days from the date you were given our decision.

<i>Superannuation Industry (Supervision) Act 1993</i>	
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Penalties and interest

You can object to	How long you have
Penalties for making false or misleading statements, failing to meet other tax obligations and tax shortfalls	60 days from the date you were given the penalty assessment notice, or the last day for lodging an objection to the assessment to which the penalty relates, whichever is later.
Decisions not to remit penalties where the amount owing is more than 2 penalty units	60 days from the date the decision was given to you.
Decisions not to remit shortfall interest charge where the interest charged is more than 20% of the shortfall amount (For example, 20% of a tax shortfall of \$2,000 is \$400. If, after the decision on remission, the shortfall interest charge was \$401 or more, you could object to that decision. However, you can't object if the charge was \$400 or less.)	60 days from the date you were given our decision.

Australian business numbers (ABNs)

You can object to	How long you have
Reviewable ABN decisions (for example, refusing to register you or your representative, or setting the date of effect of a cancellation)	60 days from the date you were given our decision.

Excise

You can object to	How long you have
Suspensions, cancellations and refusals regarding licences and claims for remission, rebate, refund or drawback of excise duties	60 days from the date you were given our decision.
Disputed liabilities (amount of duty, rate of duty or liability of goods to duty)	6 months from the date you deposited the duty.
Demands for payment of duty equivalent	60 days from the date you were given the demand.

Fringe benefits tax (FBT)

You can object to	How long you have
Assessments	4 years from the date you were given the assessment.
Amended assessments	60 days from the date you were given the amended assessment, or 4 years from the date you were given the original assessment, whichever is later.

Fuel Schemes

You can object to	How long you have
Assessments and other reviewable grant or benefit decisions	60 days from the date you were given our decision.

This is for benefits under the Product Stewardship for Oil Program and Energy Grants (Cleaner Fuels) Scheme.

Offshore Petroleum Levy

You can object to	How long you have
Assessments and amended assessments	60 days from the date you were given the assessment.

Private rulings

You can object to	How long you have
Income tax private rulings	<p>The later of:</p> <ul style="list-style-type: none">• 60 days from the date you were given the private ruling• 2 years (for most individuals, small businesses and medium businesses – see Income tax to check if this applies to you) from the last day for lodging the relevant return• 4 years (for all other taxpayers) from the last day for lodging the relevant return.
GST, WET and LCT private rulings	You have until the time you lodge a business activity statement that takes into account the matter to which the ruling relates.
Excise and fuel tax credit private rulings	60 days from the date you were given the ruling.
Fringe benefits tax and resource rent taxes (petroleum and minerals) private rulings	60 days from the date you were given the ruling, or 4 years from the last day for lodging the relevant return, whichever is later.

You can't object to a private ruling if you have an assessment for the same period – object to the assessment instead.

You also can't object to a private ruling if you have a reviewable decision about the excise duty for the same goods – object to the reviewable decision instead.

If you object to a private ruling, we'll consider the information you provide and discuss it with you before we make a decision. However, if the new information makes a difference to the facts in the original ruling, we may ask you to apply for a new private ruling so it's more tailored to your circumstances.

Resource rent taxes (petroleum and minerals)

You can object to	How long you have
Assessments	4 years from the date you were given the assessment.
Amended assessments	60 days from the date you were given the amended assessment, or 4 years from the date you were given the original assessment, whichever is later.

Single Touch Payroll (STP)

You can object to	How long you have
Decision not to grant an exemption to report for STP (including a decision not to grant a transitional deferral)	60 days from the date you were given our decision.
Administrative penalties	60 days from the date you were given our decision.

What you can't object to

There are some decisions we make that you can't dispute by lodging an objection.

You can't use the objection process to dispute:

- a decision not to remit shortfall interest charge – unless the amount of interest to be paid after the decision is [more than 20% of the shortfall amount](#)
- a decision not to remit a penalty that is less than 2 penalty units
- a decision not to remit general interest charge
- administrative decisions, such as deciding to audit you or asking you for information
- pay as you go instalment credits
- the labels in your tax return that aren't used to work out your taxable income
- a tax debt that has been taken off hold – however, you may be able to object to the relevant assessment or amended assessment that caused the debt
- actions we take to collect a debt
- how you have been treated – you can consider lodging a **complaint** instead
- **study and training support loans** (including indexation)
- the requirement for your self-managed super fund to lodge an annual return
- a decision not to defer the due date for STP reporting
- a decision not to accept a finalisation declaration for STP after the due date, with the exception of transitional deferrals
- administratively binding advice or advice about proposed changes to tax laws
- a private ruling if you have an assessment for the same period – object to the assessment instead
- a private ruling if you have a reviewable decision about the excise duty for the same goods – object to the reviewable decision instead.

You may have **other options to dispute these decisions**.

If you believe we have not met your expectations or not conducted ourselves as outlined in the **ATO Charter**, we support your right to

make a complaint.

QC 33882

What to include in your objection

Information you need to provide to help us process your objection faster.

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Information you need to provide

You must provide the following when lodging your objection:

- your full contact details, including your name, phone number and email address
- full details of the decision you are objecting to, including the relevant year or tax period if applicable
- the reasons you disagree with our decision – you should support this with relevant information, arguments and **additional supporting documents**.

If you're a person **authorised** to provide information on behalf of someone else, remember to also provide their full name, contact details, and tax file number (TFN) or Australian business number (ABN).

Example: Providing information to prove your claim

We reduced Dean's deductions claim during an audit, because there wasn't enough evidence to confirm the purchases he made were for his work.

A few weeks later, Dean found the missing receipts and logbooks to support his claim, and decided to lodge an objection.

In his objection, he explained in writing that the assessment was incorrect because it didn't take account of relevant deductible purchases, and specified the extra deductions he was entitled to. He also provided us with the missing receipts and logbooks. After receiving all the documents, including all of his identifying details, we updated our decision to allow Dean to claim his deductions.

Supporting information to provide



Check if you need to provide any supporting information to avoid delays to your objection or private ruling request.

QC 102388

Complete and lodge your objection

How to lodge an objection to an ATO decision. There is no fee.

Last updated 13 November 2024

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Authorising another person

Individuals

Businesses, including sole traders

Tax professionals

Authorising another person

Your tax agent can lodge an objection for you. You may also authorise another person (as a **business** or an **individual**) to lodge your objection for you and provide information on your behalf. They can be:

- a spouse, relative or friend
- a legal personal representative, such as a trustee, executor, administrator of a deceased estate, or person holding a power of attorney.

Remember they will need to include a **signed declaration** when they lodge your objection.

Individuals

Lodge an objection by completing the **Objection form – for taxpayers**. The form helps you provide the necessary information and outlines the wording you need to use. You can then submit the completed form by faxing or posting it to us.

Businesses, including sole traders

The easiest way to lodge an objection is by signing into Online services for business using myID. After you've signed in, select 'Lodgments', 'Reports and forms' and then 'Lodge an objection'.

Log in to Online services for business

If you're a sole trader and don't have access to Online services for business, use ATO online services (via myGov) to submit your objection. After you have signed into myGov, select 'Tax', 'Lodgments', 'Reports and forms' and then 'Lodge an objection'.

Sign in to myGov (sole traders)

You can use the **Objection form – for taxpayers** to help you prepare your response.

Tax professionals

To lodge an objection on behalf of a client, you can complete the **Objection form – for tax professionals** and lodge the form through Online services for agents, or submit it by faxing or posting it to us.

QC 33792

How we manage your objection

How we engage with you when processing your objection, and our responsibilities.

Last updated 14 October 2024

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When we will contact you

What we need you to do

When we make our decision

Our commitment to you

When we will contact you

You, or your authorised person such as your tax professional, will receive an automated text message when we receive your objection.

We may contact you or your representative to:

- discuss your objection
- ask for more information and work out an agreed due date for it
- discuss how long your objection may take to resolve.

What we need you to do

You can help minimise delays by responding quickly when we contact you.

If you or your representative can't provide the supporting information we ask for, contact your objection officer before the due date to discuss how this will impact your objection.

When we make our decision

Once we've made our decision, we'll send you:

- a notice of decision that includes the reasons for our decision
- a notice of amended assessment (if relevant)
- information on how to pay any outstanding amount of tax if the decision was not in your favour
- a refund for any money we owe to you, including any interest you are entitled to
- information on how to **seek an external review** through the Administrative Review Tribunal or Federal Court if you are dissatisfied with our decision. Individuals, small businesses and not-for-profits with a tax or super dispute can also ask to use our **in-house facilitation**.

Our commitment to you

We will acknowledge your objection soon after it's received, and provide you with a reference and contact number.

We'll contact you when a case officer has been appointed for your objection. From time to time, there may be delays in appointing a case officer because of higher-than-usual demands, but we will let you know as soon as your case officer is appointed.

To help with the process:

- check your **eligibility to lodge an objection**
- ensure you have included the information you need to provide.

Dispute Assist

Dispute Assist is a free service that helps vulnerable individuals and small businesses with the objection process.

Last updated 24 June 2024

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[When Dispute Assist can help](#)

[How we can help](#)

[How to apply for Dispute Assist](#)

When Dispute Assist can help

If you have lodged an objection to resolve your dispute and need additional support, Dispute Assist can help if you:

- can't afford or don't have access to a paid professional (for example, an accountant, tax agent or legal representative)
- are impacted by significant or exceptional personal circumstances (for example, relating to your physical, social or mental health, family or finances) that affect your ability to work through the dispute.

Media:Example: Requesting Dispute Assist after disagreeing with a decision

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od3m16rx>


How we can help

We may assign an experienced Dispute Assist guide to help you through the objection process and work with all parties towards resolving your dispute.

The guide is independent from your objection, and they will:

- connect you with the right people to resolve your dispute as early as possible
- ensure all options have been explored in resolving your dispute
- assure you that your dispute will be handled fairly
- help you access services to help you move forward.


We've received positive feedback that Dispute Assist makes the dispute process easier to understand.

If we have considered your request but are unable to assign you with a Dispute Assist guide at this stage, we'll contact you to let you know. If your circumstances change as your matter progresses, contact us through DisputeAssist@ato.gov.au  so we can reconsider your request.

How to apply for Dispute Assist

If you **haven't lodged** an objection and would like to be considered for Dispute Assist, outline your personal circumstances in the objection

form at Question **9b**.

If you've **already lodged** your objection or are unable to complete Question 9b, contact DisputeAssist@ato.gov.au  to discuss your eligibility for the service.

Example: Requesting Dispute Assist after disagreeing with a decision

We amended John's tax return to disallow some work-related expenses, but he disagrees with the decision. John has a major depressive disorder and finds it difficult to understand our processes. He is also struggling financially and is currently unemployed.

John completes question 9b on the objection form to request the Dispute Assist service.

John is contacted by a guide, Eman, who explains that, while she is an ATO employee, she is independent from his objection and will help him understand the process. Eman is not a decision maker but she connects John with different areas of the ATO to help him resolve his issue.

During the objection, Eman:

- helps John explore different options and ensure a fair process
- listens to John's circumstances and facilitates communication between John and the tax officers he speaks with
- helps John identify information to support his objection
- discusses the next steps in the process
- suggests external community support services that could help John.

Through Dispute Assist, John is able to support some of his work-related expenses, resulting in a reduced debt and the full remission of penalties. Eman also connects John with another area of the ATO to enter into a payment plan for the amount he owes.

Considering objecting to an ATO decision

Briefly outlines when to consider objecting to a decision we have made about your tax or superannuation affairs.

Last updated 4 May 2023

You should consider lodging an objection to a decision we've made about your tax affairs if:

- you disagree with the way we've interpreted the law; for example, you disagree with an amended assessment we have given you
- you're uncertain about your interpretation of the law (for example, you're not sure whether you should have included some income on your tax return or claimed some expenses)
- you want the option of seeking an external review if we don't agree with you
- we have made a decision to retain a refund.

As a general principle we expect you to pay all tax debts on time even if you are disputing the debt. If you don't pay the tax debt by the due date it will attract a general interest charge (GIC) for late payment (except excise debts, which are not subject to interest charges).

Find out about

- Decisions you can object to and time limits
- Decisions you can't dispute via an objection
- How to object to a decision
- How we deal with your objection

Decisions you can't dispute via an objection

There are decisions the law does not allow you to object to, however there are other ways to dispute these decisions.

Last updated 4 May 2023

You can't use the objection process to dispute:

- a general interest charge – but you can ask us to remit it – reduce or cancel
- a decision not to remit a general interest charge
- a shortfall interest charge – but you can ask us to remit it
- a decision not to remit a shortfall interest charge – unless the amount of interest to be paid after the decision is more than 20% of the shortfall amount – see [example](#)
- a late payment penalty – but you can ask us to remit it
- a decision not to remit some penalties – unless the amount owing after the decision is more than two **penalty units**
- a private ruling if an assessment has issued covering the period – you may object to the assessment instead
- an excise private ruling where there is another reviewable decision about the excise duty (or other amount payable) for the same goods – you may object to the other decision
- administratively binding advice or advice about proposed changes to tax laws
- a super co-contribution determination – you have to request a review
- the labels in your tax return that are not used to work out your taxable income

- your pay as you go instalment credits
- a tax debt that has been re-raised
- your study and training support loans (including indexation) – refer to [Study and training support loans - types of loans](#)
- the requirement for your SMSF to lodge an annual return
- a decision not to allow deferred (late) lodgment of the JobKeeper enrolment form
- a decision not to defer the due date for single touch payroll (STP) reporting
- a decision not to accept a finalisation declaration for STP after the due date, with the exception of transitional deferrals.

Deregistered companies or those in liquidation need to consider whether they still have the legal right to object. In some circumstances, a liquidator can object on behalf of the company.

Example: Shortfall interest charge

You can object to our decision not to remit a shortfall interest charge (SIC) if the interest you must pay is more than 20% of the shortfall amount.

For example, 20% of a tax shortfall of \$2,000 is \$400. If, after the decision on remission, the SIC was \$401 or more, you could object to that decision. If it were \$400 or less you could not.

Next step

- Phone us to discuss reviewing our decision

See also

- [Seek an external review of our decisions](#)
- [Request remission of interest of penalties](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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