



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're eligible to lodge an objection.

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Complete and lodge your objection

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

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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

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're eligible to lodge an objection.

Last updated 19 March 2026

All fields are required unless marked as 'optional'.

Check if you're eligible

Does your objection relate to any of these topics?



General interest charge (GIC)



Shortfall interest charge (SIC)



Penalty



Difficulty paying an existing debt



Correct a mistake on your tax return



Audit, review, decision or assessment

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 20 March 2026

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

Most individuals can lodge their objection online using ATO online services for individuals and sole traders. Lodging online is quick, easy and secure. There is no fee for lodging an objection.

To lodge your objection online:

1. Log in to [Online services](#) for individuals and sole traders via myGov.
2. Go to **Tax**.
3. Select **Lodgments**.
4. Select **Reports and forms**.
5. Choose **Lodge an objection**.

It's important your objection is lodged within the time limits. Once you've lodged your objection you will receive a receipt ID to confirm we've received your objection.

Note: Once you start your online objection you need to complete it in one session, you can't save your progress and come back to it.

You can still lodge your objection using the [Objection form – for taxpayers](#) PDF objection form if you prefer. The form helps you provide the necessary information and outlines the wording you need to use.

Businesses, including sole traders

The easiest way to lodge an objection is by signing into Online services for business using myID:

1. Go to **Tax**.
2. Select **Lodgments**.
3. Select **Reports and forms**.
4. Choose **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 Online services for individuals and sole traders via myGov to submit your objection:

1. Go to **Tax**.
2. Select **Lodgments**.
3. Select **Reports and forms**.
4. Choose **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 20 March 2026

When we will contact you

If you lodge online, we'll provide you with a receipt ID. This is confirmation that we have received your objection.

We may contact you or your authorised person such as your tax professional 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.

Note: if you have lodged using a paper form, you will receive an automated text message when we receive your objection.

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](#).

QC 33820

Dispute Assist

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

Last updated 20 March 2026

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: Dispute Assist

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od3m16rx>  (Duration: 0:51)

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:

- dispute assist section of the [online objection form](#)
- question **9b** of the [PDF objection form](#).

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 requests Dispute Assist on the objection form.

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.

Support for people experiencing vulnerability

If you're facing challenging personal circumstances and need extra help managing your tax obligations, visit [Tax support when you need it most](#) for other support options available to people experiencing vulnerability.

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](#)

QC 33883

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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