



## Claim for concession on ATO access to advice for a corporate board on tax compliance risk

Complete this form<sup>1</sup> to support your claim for the concession under [Law Administration Practice Statement PS LA 2004/14 ATO access to advice for a corporate board on tax compliance risk](#). You should make a claim in respect of **each** document you consider contains advice for a corporate board on tax compliance risk, which may take one of the following forms:

- information created by advisers for the **sole** purpose of providing advice or opinion to a corporate board on tax compliance risk
- information directly relating to corporate board discussions on tax compliance risk advice
- request for advice on tax compliance risks by a corporate board
- a collation of tax risks (tax risk register) that is overseen by a corporate board.

Provided the advice or information complies with the requirements of PSLA 2004/14 and your claim is supported by completion of this form, the administrative concession can validly apply.

Where a redacted document is supplied in response to a formal or informal request for information, this form **should** still be completed to support your claim.

Where there are multiple redactions in the one document, and the bases for any of these redactions differ, you should complete one form only. In Part A of the form, indicate the reasons for the redaction with appropriate reference to the redacted document.

<sup>1</sup> If you prefer to make a claim for the concession using a different format, ensure that your claim is supported by the same information as requested in this form. For example, where you are making multiple claims, you may wish to prepare a spreadsheet containing the information requested in this form.

- ⚠ The information in this form is to be provided by the due date of the formal or informal request for information to which it relates or by the agreed time. In [exceptional circumstances](#), the ATO may seek formal access under section 353-10 and/or section 353-15 of Schedule 1 to the *Taxation Administration Act 1953* to the advice or information subject to a claim for the concession. Exceptional circumstances include:
  - The taxpayer has not provided full and complete information in a timely manner, and the advice or information subject to the claim is considered relevant to the compliance activity.
  - Information important to the compliance activity cannot be sufficiently established from the taxpayer's documents and other enquiries.
  - The taxpayer has a history of serious non-compliance or aggressive tax positions.
  - The Commissioner has reasonable grounds to believe that an anti-avoidance provision may apply.
- ⚠ A person who makes a statement to a tax officer that is false or misleading or omits from a statement any matter or thing without which the statement is misleading in a material particular is guilty of an offence under sections 8K and/or 8N of the *Taxation Administration Act 1953*.

## Section A: Reason(s) why the document is categorised as containing advice or information to which the concession applies

- 1 a Select the reason(s) applicable to the document or redacted part(s) of the document and whether the document wholly or partly contains advice or information subject to the concession;
- b Where the document contains multiple redactions and the bases for any of these redactions differ, provide a reference to the relevant redacted part(s) of the document; and
- c Provide a general description of the nature of the advice or information where applicable.

Document contains information created by advisers for the sole purpose of providing advice or opinion to a corporate board on tax compliance risk

Wholly  Partly

Document reference

General description of the nature of the advice or opinion

Document contains information directly relating to corporate board discussions on tax compliance risk advice

Wholly  Partly

Document reference

General description of the nature of the information

Document contains request by a corporate board for advice on tax compliance risks

Wholly  Partly


Document reference

General description of the nature of the request

Document is a collation of tax risks (tax risk register) operating under the oversight of the board

Wholly  Partly

Document reference

 Where the document partly contains advice or information subject to the concession, to the extent information requested below is evident within the remaining sections of the redacted document you may state "see redacted document" in the relevant text fields.

## Section B: Details of document

- 2 State the title of the document that contains advice to a corporate board or information directly relating to tax compliance risks.

- 3 State the date the document was created.

Day / Month / Year  
 /  /

- 4 State the number of pages in the document.

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## Section C: Author of document

5 State the name, position or role(s), organisation, relevant qualifications and professional memberships of the person(s) who:

a) prepared the document

Name	Position/role(s) and organisation	Academic qualification(s)	Professional memberships

b) signed the document

Name	Position/role(s) and organisation	Academic qualification(s)	Professional memberships

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## Section D: Recipients of document

6 State the name, position or role(s) and organisation of all the persons to whom the document was:

a) directed (for example, the person(s) included in the 'To' list of an email).

Name	Position/ role(s) and organisation	Reason for distribution	Date of distribution

b) distributed (for example, the person(s) included in the 'cc' list of an email).

Name	Position/role(s) and organisation	Reason for distribution	Date of distribution

## Section E: Declaration

### 7 State the name, position and organisation of the person who is filling out this form.

#### Full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given name

#### Position

#### Organisation

*I declare that the information I have given in this form is true and correct.*

**Signature** (or electronic signature when submitting a claim electronically)

Date

Day                      Month                      Year  
 /  /

#### Privacy

We are requesting the information on this form to assist in making an assessment of your claim. This includes the personal information of the individual signing this form or as the authorised representative. We may share this information with other government agencies under a taxation law. For further information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)