



SENATOR THE HON ZED SESELJA
Assistant Minister for Finance, Charities and Electoral Matters

REF: MS20-000483

Senator the Hon Concetta Fierravanti-Wells
Chair
Senate Standing Committee for the Scrutiny of Delegated Legislation
Parliament House
CANBERRA ACT 2600

Dear Senator ~~Fierravanti~~-Wells

Taxation Administration (Private Ancillary Fund) Guidelines 2019

I am writing in relation to correspondence from the Senate Standing Committee for the Scrutiny of Delegated Legislation (the Committee) relating to the Taxation Administration (Private Ancillary Fund) Guidelines 2019 (the Guidelines).

As advised to the Committee, merits review within the framework set out in Part IVC of the *Taxation Administration Act 1953* can only be applied to decisions made under a taxation law (an Act) or regulations made under such an Act. Therefore, merits review does not currently extend to other subordinate instruments made under a tax Act, such as the Guidelines.

Following representations made by the Committee, I have asked my Department to progress the development of an amendment to primary legislation that would enable merits review within the framework provided for in the *Taxation Administration Act 1953* to be provided to administrative decisions of the Commissioner of Taxation made under the Guidelines.

I have asked for the amendments to be progressed as soon as is practicable within the context of the Treasury's Minor and Technical Amendments process.

I trust this information will be of assistance to the Committee.

Yours sincerely


Senator the Hon Zed Seselja
Assistant Minister for Finance, Charities and Electoral Matters

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