



## Legal rules for tax disputes under scrutiny

The legal rules for tax disputes will come under scrutiny at a public hearing in Canberra tomorrow.

Tax barrister, Mr John Hyde Page, will give evidence before the House Standing Committee of Tax and Revenue in support of his submission to the Committee's Inquiry into Tax Disputes.

Mr Page has represented clients previously under investigation by Project Wickenby, a cross-agency task force which plays a role in the Government's fight against tax evasion, avoidance and crime.

In his submission, Mr Page stated that:

- objection decisions by the ATO are "often ... little more than a 'cut and paste' of the audit decision"
- a body separate to the ATO should be responsible for making "fraud and evasion" findings, imposing large penalties, making large default assessments, and issuing garnishee orders and departure prohibition orders
- the Federal Court should have full powers to review a finding of fraud and evasion by the ATO.

A finding of fraud and evasion against a taxpayer has important consequences. The usual two or four year time limits on audits no longer apply and sometimes taxpayers need to provide documents about transactions going back as far as 10 years.

Committee Chair John Alexander MP said that, "The Committee looks forward to hearing about whether the legal rules for tax disputes could be made fairer for taxpayers, while still helping the ATO do its job. This especially applies for findings of fraud or evasion, which have been one of the key issues in the inquiry."

The Committee will also hear from Mr Richard Wytkin, an accountant and tax agent in Perth.

**Wednesday, 29 October 2014**

**Committee Room 2R1, Parliament House, Canberra**

The hearing will be broadcast live at: [www.aph.gov.au/live](http://www.aph.gov.au/live).

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4.30 pm (approx.) Mr Richard Wytkin (teleconference)

5 pm Mr John Hyde Page

*Submission 22*

5.45 pm *Adjournment*

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**For media comment:** contact Committee Chair, Mr John Alexander OAM MP, on (02) 6277 4804.

**For further information:** contact the committee secretariat by telephone 02 6277 4821, e-mail [taxrev.reps@aph.gov.au](mailto:taxrev.reps@aph.gov.au), or visit the committee website <http://www.aph.gov.au/taxrev>.