

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Additional Estimates 20-21 February 2008

**Question: aet 8**

**Topic: Taxation Test Case Funding Review Panel**

**Hansard Page: Written**

**Senator COONAN asked:**

1. Please outline the work carried out by the Test Case Funding Review Panel since it was established.
2. How many times did the panel meet?
3. How many applications did it consider?
4. How many applications were successful and what has been the ATO's follow up with those successful applications?
5. How many times is the panel scheduled to meet in 2008?

**Answer:**

1. The Taxation Test Case Funding Review Panel was established in late 2006 to conduct independent reviews, following requests from individual taxpayers, of decisions of the Australian Taxation Office (ATO) Test Case Litigation Panel to decline applications for test case funding.  
The Taxation Test Case Funding Review Panel makes a recommendation to the Chair of the ATO Test Case Litigation Panel on whether or not the ATO should grant the taxpayer test case funding. The decision to grant funding ultimately rests with the Commissioner of Taxation.  
Applications are reviewed using the same policy guidelines applied by the ATO Test Case Litigation Panel.
2. The Taxation Test Case Funding Review Panel has met seven times since it was established.
3. The Taxation Test Case Funding Review Panel has considered 12 applications for review of decisions made by the ATO Test Case Litigation Panel to decline test case funding.
4. The Taxation Test Case Funding Review Panel has recommended to the Chair of the ATO Test Case Litigation Panel that one application should be granted test case funding.  
The ATO is currently considering this recommendation.
5. The Taxation Test Case Funding Review Panel is scheduled to meet five times during 2008.