[Insert DD Month YYYY]

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[Insert Department Name]

[Australian Taxation Office]

[Insert Address]

[Suburb State Postcode]

Dear Sir/Madam

**Re: Application for remission of General Interest Charge (GIC)**

**[OR]**

**Application for remission of Shortfall Interest Charge (SIC)**

**[OR]**

**Application for remission of a Failure to Lodge Penalty (FLP)**

**[Insert name of taxpayer]**

**[Insert TFN of taxpayer]**

We act as Tax Agents for the above mentioned taxpayer. On behalf of the taxpayer, we hereby apply for a remission of the [General Interest Charge (‘GIC’) [OR] Shortfall Interest Charge (‘SIC’) [AND/OR] Failure to Lodge Penalty] included in […insert details of Amended Notice of Assessment or Failure To Lodge Penalty Notice or other relevant notice …].

The grounds for remission are set out below:

**[Insert details of the taxpayer’s circumstance including the reasons why the Australian Taxation Office (ATO) should remit the GIC or SIC. Where applicable, refer to any legislative provisions, public rulings or ATO guidance to support any proposed remission.]**

**[Below are examples of possible scenarios where the Commissioner of Taxation may remit GIC or SIC, per Practice Statement Law Administration 2006/8. Select only if appropriate]**

• *The tax shortfall amount arose as a result of a voluntary disclosure made to the ATO by the taxpayer.*

*• The ATO took longer to complete the audit (that resulted in the Amended Assessment) than could reasonably be expected having regard to all facts and circumstances of the case.*

*• The complexity of the issues involved (that resulted in the amended assessment) caused there to be an abnormal time between commencement of the audit and the issue of the Amended Assessment.*

*• The ATO has, by advice or action, contributed to the taxpayer’s error giving rise to the shortfall.*

*• The taxpayer relied on a judicial interpretation that was later overturned or is affected by a retrospective change in legislation.*

*• Payment of the shortfall amount was made by the taxpayer prior to the issue of the Amended Assessment by the ATO.*

*• Delays were caused by, and errors due to, the actions of a third party.*

**[In the case of a Failure to Lodge Penalty, please select the appropriate scenario and insert the reasons for the delay, omission or special circumstance that caused the delay and any action taken. ATO has set out their remission guidelines in PS LA 2011/19]**

**[Scenario 1 – delete if not appropriate]**

The delay in lodgement (or failure to lodge) was not due to any act or omission by the taxpayer but occurred due to circumstances beyond their control [insert reason(s) for delay] which could not be predicted, and the taxpayer and agent were not in a position to request further time to lodge. The taxpayer has taken reasonable action to relieve the effects of those circumstances. For instance, [insert the action taken].

**[Or Scenario 2 – delete if not appropriate]**

The delay in lodgement (or failure to lodge) was due to an act or omission by the taxpayer in that the taxpayer [insert a description of the act or omission]. However, the taxpayer has taken reasonable action to relieve the effects of those circumstances, such as [insert the action taken]. In the circumstances described, it would be fair and reasonable that you remit the penalty.

**[Or Scenario 3 – delete if not appropriate]**

It would be fair and reasonable to remit the penalty because of special circumstances namely, [insert examples of special circumstances].

Having regard to the above, we are of the view that it would be fair and reasonable to remit the General Interest Charge [OR] Shortfall Interest Charge [AND/OR] Failure to Lodge Penalty.

If you have any further queries, please feel free to contact [insert contact person] on [insert telephone number], email [insert email address] or via fax [insert fax number].

Yours faithfully

[Insert Name and Title]

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| Encl. |