



Australian Government



Australian
**Small Business and
Family Enterprise**
Ombudsman

20 November 2020

Law Design Office
Treasury
Langton Cres
Parkes ACT 2600

By email: miscamendments@treasury.gov.au

Dear Sir/Madam

Treasury Laws Amendments (Measures for a later sitting) Bill 2020: Minor and technical amendments

The Bill contains a number of helpful remedial amendments, and we provide comments from a small business perspective on only those amendments requiring additional action:

Tax Agent Services Act 2009

- **Items 76 – 80** We note the proposed change to the earliest date by which a registered agent may lodge their application for renewal. As with all changes that directly impact the operations and responsibilities of small business owners and operators, we recommend wide publicity of the changes should they be enacted.
- **Item 83** To ensure the quality of the trusted advisors of small business, we support the proposed amendment to empower the Tax Practitioner's Board to start an investigation of a registered agent within 30 days after receiving a surrender notice from them, with a view to ensuring that a tax agent, BAS agent or tax (financial) adviser cannot frustrate a potential investigation by seeking termination of their registration.

Taxation Administration Act 1953

- **Item 86** We support the proposed amendment to subsection 14ZL(1) to expand the types of decisions which may be objected to by a taxpayer under the provisions of Part IVC. However, this could be further improved by expanding the range of decisions which may be appealed to the Administrative Appeals Tribunal to include any and all decisions, determinations and discretions by the Commissioner as they relate to a small business taxpayer.

Thank you for the opportunity to comment. If you would like to discuss this matter further, please contact Ms Louise Stuart-Watt on 02 8234 2623 or by email to Louise.Stuart-Watt@asbfeo.gov.au

Yours sincerely

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Australian Small Business and Family Enterprise Ombudsman

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