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Grounds to Object: The Limitation on the Scope of Merits Review of Tax Decisions – *Joel Townsend*

Over the past 50 years, the merits review of administrative decisions in Australia has developed some consistent features. Notably, a merits review tribunal is, in most circumstances, put “in the shoes” of an original decision-maker, able to exercise all of that decision-maker’s powers and discretions – including considering new evidence and arguments. Tax decisions stand apart: tax legislation limits the power of the AAT to consider new objections to an assessment. This article shows the long history of this limitation, which long predates the risk of modern Australian administrative law processes. It shows how the limitation has been eased somewhat over recent decades, but also asks the question whether the justification for the limitation remains relevant, given the vast changes in the tax system since it was first created. 229

Revisiting Income Averaging 50 Years after the Asprey Review – *Thea Voogt*

Long-term averaging of the income tax liabilities of primary producers that addresses period inequity was an important focus area for the Asprey Committee. This study identified four themes from the Asprey Report to investigate the development and current state of income averaging tax legislation because, in 2024, it is one of the most important direct government support measures available to farmers. The study finds that the current averaging method is complex, contrary to what the Asprey Committee envisaged. It also finds that aspects of averaging are not aligned with national agricultural policy goals and the neo-liberal economic policy framework for the sector. While most farmers benefit from averaging tax offsets, it is unlikely that it contributes meaningfully to their overall financial position or that it makes them more self-reliant. 247

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