

25 November 2020

Michael Tidball
Chief Executive Officer
Law Council of Australia
GPO Box 1989,
CANBERRA ACT 2601

Email: sarah.swan@lawcouncil.asn.au

Dear Mr Tidball

DEATH AND TAXES CONSULTATION

I refer to your memorandum dated 4 November 2020 regarding the Australian Taxation Office's consultation on 'death and taxes'.

The Law Society of Western Australia is of the view that any efforts by the ATO to streamline and promote uniformity in deceased estates tax matters is to be encouraged.

Please see the Law Society of Western Australia's responses to the questions posed by the ATO below and italicised for ease of reference for each question.

1. How can the ATO help executors and agents better understand how to finalise the tax affairs for a deceased person?

Provision of clear information which includes relevant contacts and is in appropriate language, cutting down on jargon as much as possible.

2. How can the ATO improve its Trust tax return guidance material around deceased estates (Schedule 8)?

The Law Society supports the development of a simple stand-alone trust tax return form for deceased estates.

3. What would be more effective ways for the ATO to provide public advice and guidance on deceased estate tax matters? Traditional channels (improved web content), guides, a booklet?

The Law Society encourages the ATO to have comprehensive web content as well as paper-based materials which are widely available at the offices of the Public Trustee, Banks, the Supreme Court Probate registry, private law practices, accountancy practices and similar venues.

4. What challenges and consequences currently confront you, your members, or your clients, associated with applying general taxation principles of trusts to deceased estates? With what frequency does the issue(s) arise?

The challenges of our members are not specific to Western Australia and consistent with challenges faced in other jurisdictions.

5. When and how an executor or tax agent should apply for a deceased estate trust tax file number.

The Law Society has no views on when a TFN should be applied for, However the application process should be simplified and possible to do online.

6. Should tax agents have the facility to digitally notify the ATO of a death of one of their clients?

Yes.

If you have any queries please contact Mary Woodford, General Manager Advocacy on (08) 9324 8646 or mwoodford@lawsocietywa.asn.au

Yours sincerely

A handwritten signature in black ink, consisting of the letters 'DL' with a horizontal line underneath and a period to the right.

David Price
Chief Executive Officer