

# **INFORMATION ON THE TERRITORY TAXATION ADMINISTRATION LIAISON COMMITTEE (TTALC)**

The Territory Taxation Administration Liaison Committee comprises of representatives of professional associations representing Territory taxation advisers and businesses and senior officers from Territory Revenue Office.

The Committee meets bi-annually, or as otherwise determined by it, and is primarily concerned with considering the administration of Territory taxes and subsidies. In particular, the Committee focuses on:

- taxation administration practices and policies adopted by Territory Revenue Office;
- considering issues with current taxation and subsidy legislation (such as anomalous outcomes and unintended consequences); and
- reviewing revenue guidelines, circulars and brochures, including the need for clarification of these, and for further publications.

This forum also provides for the exchange of information between Territory Revenue Office and organisations represented on the Committee and assists in fostering closer working relationships between these groups.

The Committee does not consider high-level taxation policy matters (such as tax rates, exemption thresholds and the tax base). These are matters for the Government to consider and should be raised directly with it.

Similarly, the circumstances of individual taxpayers are not discussed, as the secrecy provisions contained within taxation and subsidy legislation prevents the discussion of these matters in such a forum.