

# National Tax Clinic Program

## Annual Report 2023



An Australian Government Initiative

# Contents

## Part 1: National Tax Clinic program annual report

<a href="#">Message from the Stewardship Committee</a>	3
<a href="#">Our network</a>	4
<a href="#">Our partners</a>	5
<a href="#">About the National Tax Clinic program</a>	7
<a href="#">Our history</a>	8
<a href="#">Supporting the United Nations sustainable development goals</a>	9
<a href="#">Highlights for 2023</a>	10
<a href="#">Our clients in 2023</a>	11
<a href="#">Activities and outcomes for 2023</a>	12
Insights:	
<a href="#">Riana's story – a student's perspective</a>	13
<a href="#">Peter's story – a client's perspective</a>	14
<a href="#">Connie's story – a tax professional's perspective</a>	15
<a href="#">Rob's story – an educator's perspective</a>	16
<a href="#">Anne's story – a student's perspective</a>	17
<a href="#">Professor Maryam Omari – an educator's perspective</a>	18

## Part 2: 2023 in review – tax clinic reflections





# Message from the Stewardship Committee

The Stewardship Committee of the National Tax Clinic Program is pleased to present its 2023 Annual Report. The Committee is comprised of representatives drawn from the 15 Tax Clinics operating around Australia under the Program. We are passionate about the work each tax clinic does in their community to assist small businesses in hardship and other vulnerable groups with their taxation affairs, whilst also providing our students with a real-life learning opportunity.

The National Tax Clinic Program is an important Federal Government initiative. We welcome the Government's recent decision to expand the Program by increasing the number of Tax Clinics by five from 1 January 2025, and include both universities and TAFEs. The Stewardship Committee acknowledges the support provided by the Australian Taxation Office in promoting the collective impact and success of the Program.

In this Report, the Key Outcomes for 2023 demonstrates not only the collective results and impact of our Tax Clinics' efforts in providing tax assistance to vulnerable and disadvantaged individuals and small businesses, but also the role they play as an educator to both the Australian community and student participants. The growth of our partnerships with community organisations already assisting small business in hardship and other vulnerable groups allows tax clinics to serve their communities in a broad range of circumstances residing not only in towns and cities, but also in regional and remote areas of Australia where tax assistance is very much needed. As you will see reading through the reports from each individual Tax Clinic,

we are embarking on many varied and impactful initiatives that are helping those in need in our local communities and provide much needed taxation and financial literacy to a variety of groups. The impact and stories from our operations in 2023 contained in this Report come from the major stakeholders of the program being the perspectives of the students, clients, academics, and professionals committed to the ongoing success of the program and we encourage you to read these and see the program through our eyes.

We are proud that the collective results and impact of our Tax Clinics contributes to the United Nations Sustainability Development Goals of zero poverty, quality education, reduced inequalities, gender equality, and strengthened partnerships.

We are grateful for the support we receive from the Federal Government, educational institutions, partner organisations, the Australian Taxation Office, other Government Organisations, Professional Associations and the many clients we support who put their faith in us every day.



# Our network

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## Participating Tax Clinics:



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## Supported by:



**Australian Government**



**Australian Government**  
**Australian Taxation Office**



# Our partners

Consistent with the United Nations Sustainable Development **Goal 17**, the National Tax Clinic Program is supported by various partnerships with industry, government agencies and support services across Australia. While there are a range of avenues for clients to seek support from tax clinics, we would like to acknowledge the dedication and support from the organisations listed below for their dedication to ensuring those most in need can receive the assistance they need.



## Collaboration

Access Community Services  
Amazing Northern Multicultural Services Centre  
Ausdance Qld  
Australian Industry Trade College  
Australian Migrant Resource Centre  
Australian Taxation Office  
Bower Place  
Chamber of Commerce & Industry Queensland  
Department of Employment, Small Business and Training  
Dept of Employment, Small Business and Training (Qld)  
EACH  
Financial Counselling Australia  
Kangaroo Island Business Hub  
Logan City Council  
Marsden State High School  
Metro North Health  
The Millhouse Ventures Ltd  
Department of Social Work  
Murray Bridge Community Centre  
Perigee Advisors

Queensland Academy of Creative Industries  
Queensland Small Business Commissioner  
Redfern Legal Centre's Financial Abuse Service NSW  
Rockhampton State High  
Rural Business Support  
Rural Financial Counselling Service  
Saint Stephens College, Coomera  
SAMAF Accountants & Consultants  
Settlement Services International, Logan  
Small Business Debt Helpline  
Small Business Financial Counselling Service  
Southern Qld  
South Australian Financial Counsellors Association Annual Conference  
St Margaret Mary's College  
Stretton State College  
Wesley Mission: Logan Youth Foyer

## In-kind support

Access Group  
ACT Legal Aid  
Aptum Legal  
Birchstone Tax Law  
Burdekin Neighbourhood Centre (Ayr)  
Clifford Hughes  
Coutts Redington Chartered Accountants (Townsville)  
EY  
Grant Thornton  
Hackham West Community Centre  
KPMG  
Laura Stauder CPA  
Legal Services Commission of SA  
Macpherson Kelley Lawyers  
Makepeace Business Services  
Marra Worra Worra Aboriginal Corporation in Fitzroy Crossing  
Michael Belletty (Belletty and Associates)  
Migrant Resource Centre North  
Moore Australia  
Nicholas Dodds – VicBar  
Northern Suburbs Community Centre  
Pacifica Chartered Accountants (Cairns)

Perigee Advisors  
Piotr Klank – VicBar  
Pitcher Partners  
PWC  
Revive Financial  
Rupert Cheong (Alpha Accountancy Services Pty Ltd)  
SAMAF Accountants & Consultants  
Shire of Carnarvon  
The Tax Institute  
Tradewise Solutions  
Walshs  
West Garbutt  
Xero

## Financial support

Curtin University  
Ecstra Foundation  
University of South Australia  
Western Sydney University  
School of Business and Law Edith Cowan University  
National Indigenous Australians Agency  
UNSW Australian Human Rights Institute  
UNSW Business School

# Our partners (continued)

## Referral of clients

55 Central (Homeless)	Cumberland City Council	Mental Health Legal Centre	Springwood Mental Healthline
Accare	Curtin Law Clinic	Midlas	St Patricks
Accordwest	Curtin University- Guild	Mind Centre	Street Law Centre
Activated Concepts	Debt Help Hotline	Mission Australia	TAFE North Regional (PALM Workers in Broome)
Adelaide Legal Outreach Service	Djarindjin community	Money Mentors	Tax Practitioners Board (TPB)
Administrative Appeals Tribunal	EACH	MoneyCare	The Deli
Albany Halfway House Association	Fairfield City Council	Moorditj Danjoo- Stronger Together	The Family Co.
Amazing Northern Multicultural services	Financial Counselling Australia	Employment program	The Girls and Boys Brigade
Anglicare	Financial Counsellors HVP	Monash Law Clinics general admin	The Office of Andrew Wilkie MP (Tax Help Centre)
Anglicare WA Joondalup	Flourish Australia	Monash Social Work Clinic	The Smith Family
Ardyaloon Aboriginal Community	Gamble Aware	Mowanjum Community	The Spiers centre Financial Counselling & Community
Ashburton Aboriginal Corporation	Good Sheperd	Murwillumbah Community Centre	Uniting Care
ATO	Gosnells Community Legal Centre	National Debt Helpline	Uniting Communities
Australian Migrant Resource Centre	Headstart	Neighbourhood Justice Centre	Uniting Vic Tas
Better Place	Home in Place	NDIS Support Workers	Valued Lives
Beyond DV	IFYS	New Access	Waalitj Foundation (Fit4Work Program and (Reset Program)
Bidyadanga Community	Indigenous Consumer Assistance Network	Northern Community Legal Service Inc	Wayside Chapel
Bizlink Quality Employment	Jigalong Community	Northern Territory Momineen Incorporated	Welfare Rights Centre
Bobby Goldsmith Foundation	Jim Chalmers office (Federal Treasurer)	Oars Support Group	Wesley Mission
Bower Place	Joondalup Business Association	OCC Services	Westcare Incorporated
Breathing Space	Jungarni-Jutiya Indigenous Corporation	Ottey Center	WISE Employment
Bridge Housing	Justice Department, WA	OutCare	Women's Legal Service NSW
Broome Circle	Kangaroo Island Business Hub	Qld Small Business Commissioner	Women's Legal Service Victoria
Catholic Care	Kindness Shake	RedCross	Woodrising
Care Financial Counselling Service	Kiwirrkurra Community	Redfern Legal Centre	Youth Law Australia
Centacare	Know More	Relationships Australia	Yungngora Community
Centrelink	Law Access	Rural Business Support	Zahra Foundation
City Mission	Legal Aid	Salvation Army	
City of Cockburn Financial Counselling	Life without barriers	Services Australia: Child Support Agency	
Colony47	Lifeline	Shire of Coolgardie	
Connect Health & Community	Looma Community	Small Business Counselling Service North Qld	
Consumer Action Law Centre	Lutheran Care	Small Business Debt Helpline	
County Court Victoria	Marra Worra Worra Aboriginal Corporation	Social Futures	
	Melaleuca Australia NT	South East Monash Social Work Clinic	



# About the National Tax Clinic program

The mission of the National Tax Clinic program is to enhance fairness and integrity in Australia's tax system by increasing support for eligible vulnerable and unrepresented taxpayers to address their tax affairs. The National Tax Clinic network delivers support services through university partners who also provide practical learning opportunities in tax clinics for students studying tax-related courses as future leaders in the tax profession.

The National Tax Clinic program is an Australian Government-funded initiative supporting educational institutions to operate independent tax clinics.

Tax clinics offer services to support eligible vulnerable individuals and small businesses who cannot access tax assistance due to economic, social, or personal factors.

There are four key program activities, in which tax clinics:

- Provide advice to clients to better understand the tax system
- Represent unrepresented taxpayers and small businesses when they need to interact with the ATO
- Undertake educational activities to better inform students, taxpayers, and the broader community on matters of interest and concern
- Advocate on behalf of clients when systemic taxation related issues are identified in their dealings with regulatory or government agencies

Tax clinics may also conduct research on tax compliance behaviours of unrepresented / disadvantaged individuals and businesses in supporting improvements to existing tax related processes and platforms.

Since inception in 2018, the National Tax Clinic program has assisted over 15,000 vulnerable taxpayers throughout Australia to address and resolve a host of tax related issues. This has shaped key program outcomes, including:

- Increasing tax awareness and literacy within our community
- Improving taxpayer confidence in managing their obligations and compliance activities
- Improving access to and understanding of information that supports taxpayer rights and entitlements
- Providing invaluable learning opportunities and practical experience for students who are the future of Australia's tax profession
- Strengthening collaboration and partnership between universities, tax professionals, community organisations and government agencies
- Reducing unnecessary stressors related to managing tax affairs.

The National Tax Clinic program helps to ensure fair and equal access to Australia's tax and superannuation systems for all members of our community.



# Our history

Starting as a pilot clinic at Curtin University, and drawing from experiences in the US, the Australian Tax Clinic program has gone from strength to strength since 2018 thanks to the vision and support of the Australian Government and the dedicated efforts and brain-power of universities, tax professionals, staff and students nationwide.

## 2018

Curtin University established the first Tax Clinic in Perth, Western Australia, as a pilot program in 2018.

During the pilot, the Clinic was inundated with requests for assistance.

It was soon evident the Clinic filled an immense gap in Australia's tax system and it was essential the program be expanded.

It also provided incomparable practical experience for accounting, tax and law students, exposing them to the realities of the Australian tax system.

## 2019

In response to the clear benefits for both vulnerable taxpayers and participating students, the Australian Government established the National Tax Clinic Program trial in 2019, providing funding to establish a 12-month trial program of 10 Clinics in universities across Australia.

During this time, the Clinics shared materials and learnings and started to build a national presence and vision for the program.

## 2019-21

The trial being a clear success, in December 2019 the Government extended the national program by four years and increased available funding.

As administrators of the program, the ATO was tasked with transitioning to a wider, competitive grant program and with welcoming more grantees wishing to participate.

COVID-19 didn't slow the Clinics down! Introducing more remote client meetings, the Clinics were able to educate and advise taxpayers during a challenging time.

## 2021-23

By 2021, the program's profile and impact was continuing to grow, as was the demand, in particular from small businesses and vulnerable client groups.

In response, and as part of a raft of measures to support small business, the Government extended the Clinic program in the 2023 Federal Budget.

By 2025, this will see an increase of the number of funded clinics from 14 to 19 and an expansion into TAFE institutions.

The ATO is also funded to help create a website to further integrate and streamline the Clinics nationally.



# Supporting the United Nations sustainable development goals

The National Tax Clinic program supports the United Nations Sustainable Development Goals by helping to improve tax education that aids in reducing inequality and poverty amongst the Australian tax paying community.



<p>Tax clinics are vital to <b>assisting</b> vulnerable individuals and small businesses to access necessary tax refunds, which help those struggling to obtain access to housing, escape abusive situations and provide for themselves and their families.</p>	<p>Tax clinics take a leadership role in enhancing the tax literacy of individuals and small businesses by providing <b>advice</b> and <b>education</b> on how to engage with the tax system and access their entitlements today and into the future.</p>	<p>Tax Clinics drive <b>social equality</b> through the employment and participation of professionals and students across all gender demographics and by not discriminating against vulnerable individuals of different genders.</p>	<p>Tax clinics provide essential professional <b>representation</b> to support individuals and small businesses unable to afford or access the skills and knowledge necessary to engage with the tax system and seek a fair and equitable outcome.</p>	<p>Tax clinics are supported by and support strong working <b>partnerships</b> with a diverse network of community support services, industry partners and government agencies to ensure the right people are engaged to assist vulnerable individuals and small businesses.</p>
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\*The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States. Images: <https://sdgs.un.org/goals>

# Highlights for 2023



5,267

Individuals and  
small businesses assisted



6,605

lodgments completed



771

Taxpayers provided tax advice  
including support in managing  
objections



164

Community education  
activities



151

Taxpayers provided  
support in managing tax debts



96

Victims of financial and / or  
domestic abuse supported



577

Taxpayers in remote and rural  
communities supported



269

Student participants in the  
National Tax Clinic program



## Our clients in 2023

Many tax clinic clients are experiencing multiple issues simultaneously, ranging from financial hardship to complex challenges experienced by victims of crime including fraud and financial abuse. This word cloud demonstrates the circumstances of tax clinic clients in 2023, with the most common reasons for seeking support from a tax clinic relating to income, remoteness and financial distress.



# Activities and outcomes for 2023

## Number of clients assisted

Individual	4,390
Small business	688
Other	189
Total	5,267

## How clients heard about Tax Clinics

Tax Clinic media and advertising	1,895
Referrals from community groups / non-government organisations	295
ATO website / call centre	158
Referrals from financial counsellors	106
Walk-in's	68
Government departments (ie Department of Human Services)	37
Referrals from other participating Tax Clinics	22
Unspecified	932
Total	3,513

## Number of lodgments by lodgment type

Income tax returns – prior years	4,454
Income tax returns – current year	1,638
Activity statements – prior lodgment periods	302
Activity statements - current lodgment period	211
Total	6,605

## Assistance provided by topic

Lodgment	2,475
Advice	754
Debt	151
Registrations	113
Objections	20
Other	267
Total	3,780



## Insight: Riana's story – a student's perspective

I commenced at the JCU Tax Clinic as a student volunteer in March 2023. I also completed the Work Integrated Learning Professional Internship subject with the Clinic. I thoroughly enjoyed my time at the Clinic, gaining valuable experience supporting clients with tax matters. Consequently, I will continue volunteering in 2024.

Working at the Clinic allowed practical experience with concepts like GST and CGT. Seeing these applied to real-life cases assisted with my understanding. The Clinic offers a peer learning environment, providing a space to meet and interact with students from different degrees.

Student volunteers are supported by experienced accountants to assist vulnerable members of the community to meet their tax obligations and assist with liaising with the ATO. Majority of the clients are individuals, sole traders, and small businesses from diverse backgrounds. Support includes anything from assisting with basic tax returns for the current financial year to complex matters involving CGT, BAS lodgments and outstanding returns spanning over several years. A bonus of the Clinic is the feel-good moments. Clients are so grateful when the burden of tax-related concerns are lifted after submitting their outstanding returns.

In 2023, we travelled 90kms south to Ayr, a rural town which is the centre of a sugarcane-growing region. Each year the Clinic makes this trip to support regional community members who are unable to be supported online.

As a mature aged student with over 20 years working experience, I required an internship that would improve my skills and professional development. The Practice Coordinator, Kerrie Mellick, created a placement plan tailored to my individual needs. This was done by allowing me to be innovative, offering good learning opportunities and trusting me with more complex clients. This allowed me to utilise, and improve, skills like critical thinking, problem-solving, and communication. I supported clients with completing paper returns, creating income and expense spreadsheet template and updating/finalising bookkeeping. I was given the opportunity to research the issues, liaise with the client and be part of the solution.

Personally, due to the exposure of real-life tax scenarios and learning experiences at the Clinic, I now have the confidence to complete my own tax return.

I would recommend any student to volunteer at the JCU Tax Clinic or apply for an internship when completing Taxation Law. The experience gained at the Clinic is invaluable and I look forward to joining the team again this year.

*Right: Riana Isidro - Bachelor of Commerce (Accounting),  
Bachelor of Commerce (Hons), James Cook University*



## Insight: **Peter's story — a client's perspective**

Clinics play a crucial role in making a significant difference in people's lives by providing essential support particularly for those who may face challenges whether it be financial or otherwise in navigating the complexities of the tax system in Australia.



Peter, an elderly taxpayer and former small business owner, faced a total of 52 charges under the Tax Administration Act 1953 for failing to lodge income tax returns and Business Activity Statements over a 13-year period.

The Australian Taxation Office (ATO) referred Peter to the Curtin Tax Clinic (CTC) for assistance.

The CTC assisted Peter in getting his tax affairs up to date so the tax returns and Business Activity Statements could be lodged prior to his court appearances to show his compliance with the prosecution notices.

The records provided by Peter were all contained in several shopping bags and suitcases. The CTC students sorted through these records painstakingly to extract and analyse the relevant information, prepared worksheets and ultimately prepared financial statements, Business Activity Statements and tax returns for Peter.

Peter was represented in his court appearances by a pro-bono legal firm associated with the CTC. The administrative penalties that could have been imposed was more than \$200,000 but due to the work of the CTC and the legal representation he received, he was fined a much smaller amount.

The lodgment of the outstanding returns and Business Activity Statements created a very significant debt for Peter, whose only source of income at that stage was the age pension and he did not have any significant assets. To assist Peter further, the CTC lodged a financial hardship application on Peter's behalf which was successful and relieved a lot of stress that Peter was experiencing at that time.

Whilst working with Peter it was discovered he had some lost superannuation and the CTC was able to assist in claiming back on his behalf.

Peter was extremely grateful for the work undertaken by the CTC and the outcomes that were achieved on his behalf which meant that he is now able to get on with living without the enormous stress of those prosecution charges and tax debt hanging over him.

*Left: A CTC student sorting through the client's records*



## Insight: **Connie's story — a tax professional's perspective**

The NTCP provides a safe place for individual and small business taxpayers in need to fulfil their tax obligations and receive help in doing so when required. Adding to the complexity of the interactions with the eligible taxpayers are the circumstances that have led to them seeking our assistance. This may be a combination of financial, situational, or emotional issues. For example, a low level of financial literacy, mental health issues, domestic violence or a relationship breakdown, recently emigrated or incarcerated. Of significance is that without the NTCP these cases would remain outstanding as the profit sector of tax professionals would not engage these clients.



As a tax professional I continually face confronting and challenging scenarios that I do not experience in practice. It requires continually liaising with the ATO and an awareness that the students may be adversely affected by the delicate matters that present. Additionally, the challenge lies in working in the ATO system and achieving outcomes outside normal practice to ensure the wellbeing of the taxpayer, is paramount. The time required to achieve a satisfactory result varies from hours to literally 9 months before a resolution is found.

As a tax professional I work with student interns to provide services to the NTCP clients. The services provided include assisting with income tax returns and business activity statement preparation, liaising with the ATO regarding debt waivers and deferrals, objections, setting up MyGov accounts and linking MyTax. We inform and empower the clients by explaining the tax system in the process of providing services and clarifying their rights, responsibilities, and options, taking away previous fear and apprehension. To further help clients leave with a clearer grasp of taxation, fostering a sense of confidence in their own tax knowledge.



# Insight:

## Rob's story – an educator's perspective

Preparing students for success in the tax profession



It has been a privilege to be part of the National Tax Clinics Program since 2019. One of objectives of the program is to give students experience in providing tax services under the supervision of a tax professional and prepare them for their eventual entry into the tax profession and improve their chances of success in it. Students participate in UniSA Tax Clinic after completing an undergraduate or post-graduate foundational tax course of which I am the subject coordinator.

Students are often excited, but also a bit apprehensive, to participate in the clinic. They are concerned about making a mistake or not knowing what to say to clients. Despite these fears, students report that their experience was overwhelmingly positive and that they did not realise at the outset how much they would experience and learn. From an educator's perspective, it is tremendously satisfying to see students grow and build confidence.

Students' participating in tax clinics is about more than applying tax law taught in the classroom to real life situations, although that is certainly an important element. The clinic exposes students to various lodgment deadlines for various forms, all the ATO communication, the due dates for payments and the logistics of getting client work completed and lodged. Students see the difficulties that many people face in understanding the law and completing their tax

thereby giving them a special appreciation for the needs of vulnerable people in the community. They develop patience and non-judgmental verbal communication skills to respectfully manage clients through these difficulties. A major adjustment for the students is the requirement to utilise non-academic writing to complete working papers as evidence of work performed and to ensure that other staff members can continue any given job with the assistance of clear notes on the job to date. Through this, students learn the importance of note taking and determining what is important in notes and working papers.

In the tax profession, many technical tax issues are routine and deciding what to do is well established. However, some client issues require further research and discussion regarding what the law says and how to apply it. At UniSA Tax clinic, we see special issues regarding, for example, what is a taxable supply under the goods and services tax, the meaning of income for income tax, the meaning of personal services income or whether a loss or outgoing is incurred in producing assessable income. This builds students' research and logical reasoning skills and prepares them for tax consulting work that they will encounter in the profession.

At UniSA, the clinic runs alongside an associated course with assessment items and a grade awarded. The course requires students to study advanced tax topics that are not only relevant for the types of clients that the clinic helps but also relevant for the small business clients that they will see in the profession. Assessment also requires that students complete

a reflective report where they select two or three clinic experiences or events and think about what went well and what could have been improved. Developing a reflective habit is very important for their professional growth to continue after entering the profession. Finally, students are assessed on their participation in the clinic against several criteria that is important to being a tax professional. This includes their knowledge of the relevant topics, having an awareness of the implications of their decisions, the quality of their research skills, their ability to make connections and draw conclusions, their ability to exercise judgement, taking initiative when appropriate, their ability to follow instructions and learn from their mistakes, their written and verbal communication skills, their insight and awareness, their work ethic, their punctuality, their ability to capture relevant facts in notes and working papers, their taking ownership of their client's work, their dress and their overall growth and development.

Tax clinics prepare students for success in the tax profession since the clinic is a professional environment where they can safely learn what it means to be a tax professional. Proof that tax clinics have made students' transition to tax practice easier and with greater success is shown via research conducted across many clinics in collaboration as well as the numerous students that we have seen successfully made the transition to the tax profession. The impact of tax clinics has been tremendous and can only become more so into the future.

## Insight:

# Anne's story — a student's perspective

After completing my 12-week internship at Griffith Tax Clinic, I can't help but ponder one of the six questions in my Reflective Diary Entry: 'What is the role of the Tax Clinic in the legal system, its purpose, priorities, and culture, etc?'



The tax clinic at Griffith University is a valuable service that plays an important role in our legal system. The tax clinic offers valuable services, providing free, confidential, and independent legal tax advice to vulnerable individuals and small business owners. It helps them understand their tax rights and obligations, resolving disputes with the Australian Taxation Office (ATO). By doing so, the tax clinic contributes to the fairness and efficiency of the tax system and supports the social and economic well-being of the community.

One of the main purposes of the tax clinic is to assist clients who have tax-related issues or questions. Most of the clients we encountered during the internship were diverse people, and each one of them faced a unique and challenging circumstance since most of them had little tax knowledge. Being a volunteer tax agent, you must be patient, keen on details, and able to think critically, gathering more information and ideas on how complex their tax situations were, and what kind of assistance they needed.

With our mentor's guidance on how to help in a simple and practical solution to their problem, and how to prevent this situation from happening again in the future. We met them in person or online and worked collaboratively with them to ensure that they understood their options and the potential outcome of their decision to comply with the ATO.

As a volunteer tax agent, I learned to be patient, detail-oriented, and critical in assessing complex tax situations. Collaborating with clients, both in person and online, allowed us to explore practical solutions and ensure compliance with the ATO. Additionally, the clinic serves as a bridge between classroom knowledge and real-world tax scenarios for students like me. Of course, with further explanation and more examples given by our mentors in applying the tax law and regulation to the client, this not only increased my understanding but also strengthened my confidence when it comes to tax issues.

The Griffith Tax Clinic prioritizes working closely and professionally with our clients, who have various tax-related issues or questions. This allows us to collaborate with the client, hone our skills, and gain more practical experience in taxation. The Griffith Tax Clinic's culture is to share tax knowledge, and provide, and support those who need to settle their tax affairs professionally. As volunteer tax agents, we gain this practical experience while contributing to the community. Thank you, Griffith Tax Clinic (Dr. Brett, Dr. Melissa, Mr. Colin, Ms. Miranda, and Tuesday group Emily, Jordan, Quan, Tebrez, and May).

## Insight: **Professor Maryam Omari – an educator's perspective**

‘The feedback I’ve received through conversations with participating students underscores the transformative impact of teamwork and mentorship, which not only builds students’ technical skills, but the soft skills and confidence they need to achieve professional success.’



The Edith Cowan University (ECU) Tax Clinic provides an opportunity for students studying Business and Law to gain hands-on experience in taxation law and accounting under the guidance of qualified tax experts. It allows students to apply their classroom-based learning in a practical, workplace setting, boosting their employability, and paving the way for a career in taxation. Through the Clinic, students gain real world experience while also aiding disadvantaged community members with tax related concerns.

The dedicated team at ECU Tax Clinic possess an intricate knowledge of complex tax regulations, which they use to provide reliable, tailored tax assistance to individuals and businesses not only in Perth, but also in the remote communities of Carnarvon and Fitzroy Crossing.

ECU Tax Clinic is embedded in the curriculum as part of the Work Integrated Learning program, which helps students build the intellectual, interpersonal, communication, and organisational skills that are in high demand by employers. With a strong emphasis on personalised client care, the Clinic goes beyond simple consultation, serving those in need in the community by engaging in outreach programs, educational workshops, and partnerships with local organisations. Their commitment to education and community service sets them apart as a socially responsible tax clinic.

The feedback I’ve received through conversations with participating students underscores the transformative impact of teamwork and mentorship, which not only builds students’ technical skills, but the soft skills and confidence they need to achieve professional success.

I have always been impressed by the integrity and ethical standards maintained by ECU Tax Clinic. They uphold the highest levels of professionalism, ensuring confidentiality, accuracy, and compliance in all their interactions. The demonstrated success of ECU Tax Clinic is a testament to the outstanding leadership of our wonderful team of seasoned professionals.

*Left: Professor Maryam Omari, Executive Dean of the School of Business and Law, Edith Cowan University*



## Part 2: tax clinic reflections on 2023

<a href="#">Australian National University</a>	20
<a href="#">University of Canberra</a>	22
<a href="#">Charles Darwin University</a>	24
<a href="#">Curtin University</a>	26
<a href="#">Edith Cowan University</a>	28
<a href="#">Griffith University</a>	30
<a href="#">James Cook University</a>	32
<a href="#">University of Melbourne</a>	34
<a href="#">Monash University</a>	36
<a href="#">University of Newcastle</a>	38
<a href="#">University of New South Wales</a>	40
<a href="#">University of South Australia</a>	42
<a href="#">University of Tasmania</a>	44
<a href="#">Victoria University</a>	46
<a href="#">Western Sydney University</a>	48



## Year in review: Australian National University Tax Clinic

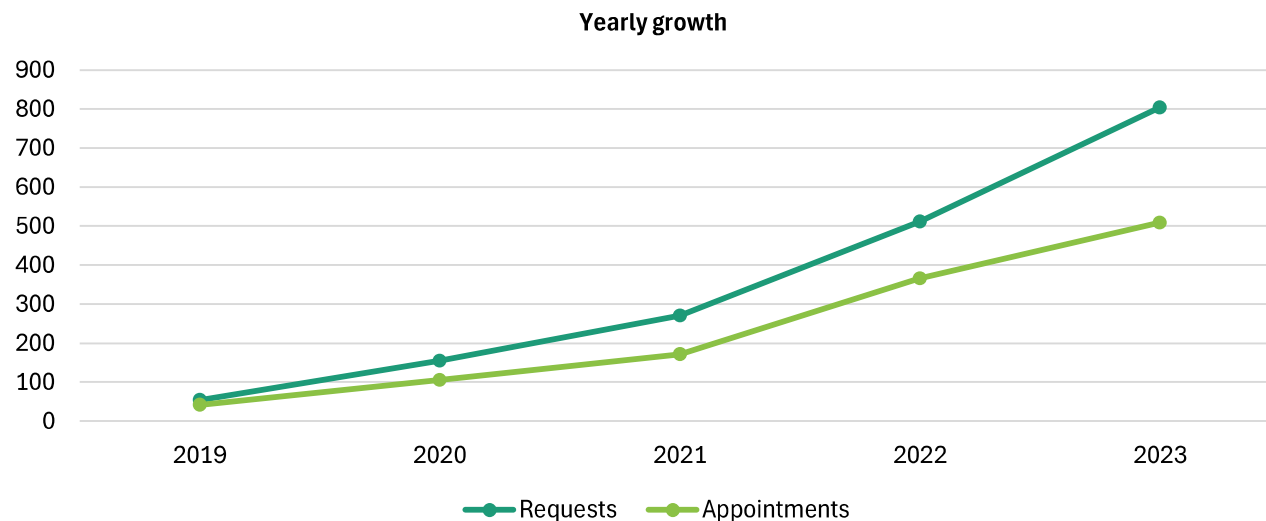
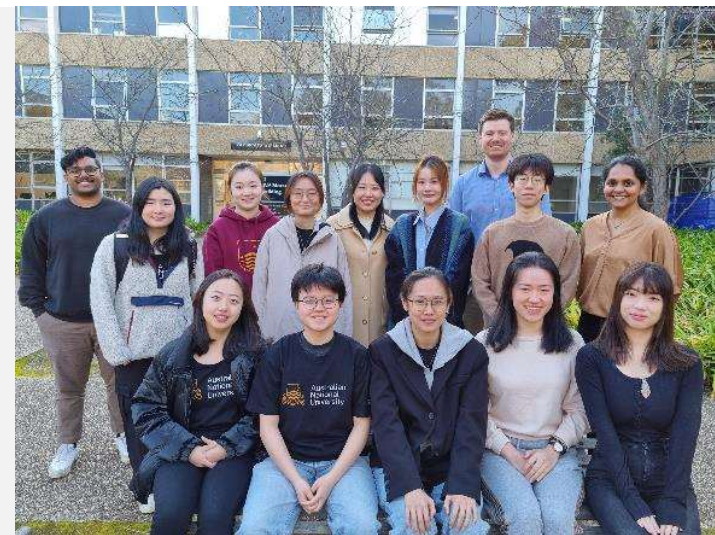
The ANU Tax Clinic (Tax Clinic) is self-funded by the ANU (Research School of Accounting, CBE). We have now completed our 5<sup>th</sup> year of operation and is an outstanding success, generating over 800 requests and completing 509 appointments in 2023.

The ANU Tax Clinic operates on a unique model. We educate and guide clients to finalise their own tax returns rather than acting as their tax agents. By empowering our clients, we aim to help them engage with the Australian tax system more readily. In 2023, we had 20 tax professionals volunteering to assist our students with this aim. They attend each appointment with the students and provide supervision and mentoring for each student.

We had 26 volunteer tax students and interns working with the ANU Tax Clinic in 2023. Almost all of the students finishing their studies this year were able to secure positions within the tax or accounting fields – some receiving multiple offers. Students who are continuing their studies in 2024 have opted to continue to volunteer with the ANU Tax Clinic and will continue to gain valuable work-ready experience.

In 2023, the Tax Clinic experienced significant growth in both the number of appointments and workshops conducted. The Clinic maintained its established blended delivery format, with approximately 66% of appointments conducted face-to-face at the ANU Tax Clinic Hub with the remainder being via phone or video conferencing.

The ANU Tax Clinic operates from April to October each year with early appointments in March for extremely vulnerable clients. Appointment requests continued to grow exponentially by 57% from 511 in 2022 to 803 in 2023. The number of appointments continues to grow as show below.



Year in review:

# Australian National University Tax Clinic



2023 saw 9 Tax for Beginners workshops for High School students and several business tax workshops (including 3 for Indigenous organisations).

Our clients included several different types of structures:

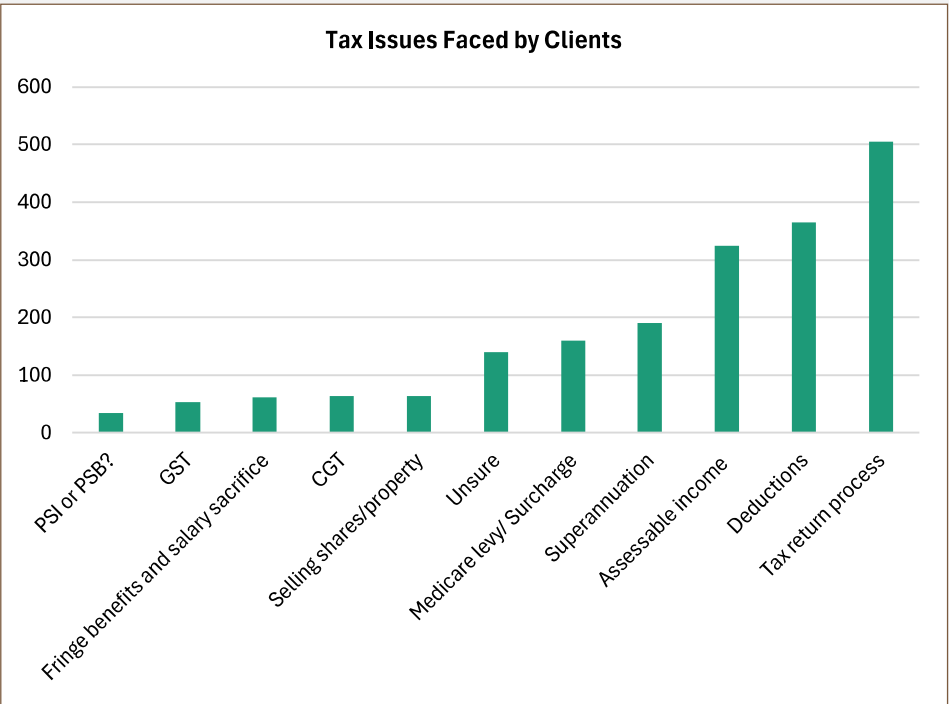
Small business	26
Sole trader	137
Individual employees	694

And came from both metropolitan and regional Australia:



2023 had a good mix of complex and common tax questions. Similar to previous years, queries coming through during tax season were mainly based on common issues such as how to file taxes, income, deductions etc. However, there has been an upward trend in requests for appointments relating to information on foreign income. The ANU Tax Clinic covered issues on foreign income from USA, England, Thailand, Myanmar, Germany and Canada just to name a few (only covered Australian tax implications due to our student focus).

Overall, 2023 was a highly successful year for the ANU Tax Clinic.





## Year in review:

# University of Canberra Tax Clinic

The University of Canberra Tax Clinic showcases what can be achieved by our University working with the community to impact its wellbeing and sustainability as well as enhancing academic excellence through the production of job-ready graduates.

The UC Tax Clinic helps financially vulnerable people with their tax obligations, eg, from a failing business, mental health problems, family issues or English language proficiency, indigenous communities, migrants or prisoners/detainees. We also accept referrals from other organisations that assist financially vulnerable people, eg, debt and financial counselling services.



The UC Tax Clinic commenced operation in August 2022 and operates like a professional tax practice. Our students have the opportunity to assist with the resolution of a range of tax issues and prepare tax returns for our clients, which can involve more complex issues relating to trusts, partnerships and companies. The students gain this experience under the supervision of a registered tax agent, providing tax assistance to real clients and developing their tax technical knowledge and broader accounting skills, problem solving and analytical skills, research skills and communication skills. The students receive training from the ATO about its systems and on related tax technical issues. Training is also provided to the staff and students of the clinic to assist them to deal with vulnerable clients, including trauma-informed practice.

Students participating in the UC Tax Clinic have completed at least one taxation law unit as part of their accounting, business or law degrees. Participation in the clinic counts as a placement for the relevant internship unit offered in their degrees and as 'supervised practice' for the purpose of registration with the Tax Practitioners Board.

### Our Team in 2023:

#### Tax Clinic Academic Manager

Carole Grey CTA

#### Tax Clinic Supervisors

Abid Hussain CA Registered Tax Agent

Peter Bayliss CA Registered Tax Agent (June to November)



### Our Tax Services

Our services include:

- Tax advice including claiming of deductions.
- Preparation of tax returns, BAS and other ATO forms.
- Assistance with responding to ATO letters and notices.
- Help with managing tax debts including negotiation of payment plans.
- ATO dispute resolution including remission of penalties (but not litigation).
- Applying for a Tax File Number, Australian Business Number and GST registration.
- Education regarding taxpayer rights and obligations under Australian tax law.



## Year in review: University of Canberra Tax Clinic



### Mode of Operation:

The UC Tax Clinic is open Mondays and Thursdays 10am to 2pm, other times by arrangement. We are open all year round but close for a few weeks over the Christmas/New Year period.

The clinic operates online, utilizing digital platforms for client interactions. The clinic also offers appointments face-to-face and by phone where required. We have assisted clients located locally and interstate, including several clients from remote and regional areas.

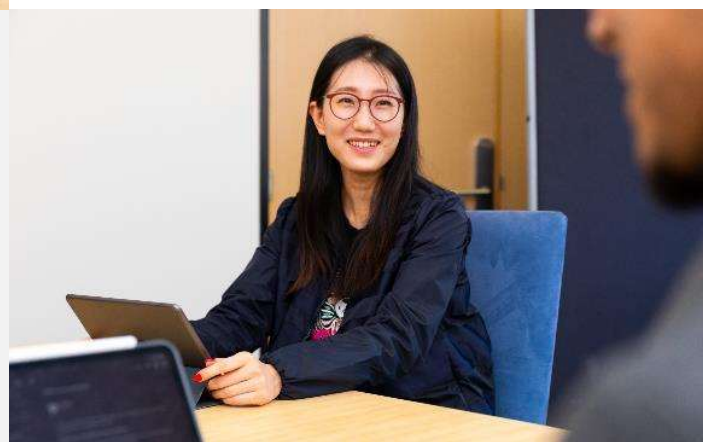
### Year in Review:

In its first full year of operation, the UC Tax Clinic has made a valuable contribution to the National Tax Clinic Program. The clinic has established relationships with key stakeholders such as ACT Corrective Services, offering services to clients detained in the Alexander Maconochie Centre and on transitional release into the community. The UC Tax Clinic has facilitated successful transitions for detainees re-entering the community, enabling them to access substantial tax refunds that assist them with entering the workforce and finding accommodation. We are one of two tax clinics in Australia offering services to clients detained in correctional facilities.

### Our Partners:

The UC Tax Clinic values our partners from across Australia with whom we collaborate to support small businesses in hardship and financially vulnerable taxpayers. Our local partners include:

- Care Financial Counselling Service
- The Millhouse Ventures Ltd
- ACT Legal Aid



### Highlights for 2023

Total tax returns lodged	311
Business activity statements lodged	28
Total number of clients served	175
Taxpayers in remote and rural communities supported	15
Community education events delivered to community	3
Student participants	6

### What Our Clients Say\* (names changed for privacy reasons):

John:

*"The team at UC Tax Clinic have been life savers for me. Due to my financial situation, it was difficult to access help and the team dealt with my issues quickly and without judgment which helped to relieve some of the stress I was going through."*

*"Thank you so much guys."*

Tom:

*"The UC tax clinic is one of the best free tax services provided in the ACT. Extremely friendly and helpful staff members sorted my tax-related enquiries in less than an hour."*

*"It's absolutely amazing that Canberra has the UC Tax Clinic for small business owners like me."*

Mary:

*"Friendly and understanding, I got fast responses to emails and everything was explained well."*

*"Would highly recommend this service."*

# Year in review:

## Charles Darwin University Tax Clinic



The Charles Darwin University (CDU) Free Tax Clinic was set up to offer free and easy-to-access services to residents in the Northern Territory (NT). This initiative is funded by the Australian Government via the Australian Taxation Office (ATO), focusing on helping unrepresented taxpayers who may not have the means to pay for expert tax advice.

Our Tax Clinic aims to help people in the NT handle their tax matters properly. We support selected students studying accounting at CDU, both undergraduates and postgraduates. These students work under the guidance of academic staff and experienced tax professionals.

*BACK: Srijana K C, Janine Bowen, Deepak Chhetry, Manfred Mletsin. FRONT: Simon Morris, Hoang Ninh Truong, Jolene Le, Anupama Khadka, Li Chen, Raul David, Ali Dhirani*



### Our 2023 tax clinic team:

Raul David CA - Lead Project Manager  
Simon Morris FCA - Academic Representative  
Ali Dhirani ASA - Clinic Supervisor  
Manfred Mletsin ASA - Clinic Supervisor  
Janine Bowen, WIL Manager

### Students / participants (on duty)

Anupama Khadka, Deepak Chhetry, Hoang Ninh Truong  
Jolene Le, Li Chen, Srijana K C

### Office address:

Level 3, CDU Waterfront Campus  
21 Kitchener Drive, Darwin City, NT 0800



*Student participants secured jobs with: Northern Territory Government, KPMG, Deloitte, BDO, Merit Partners Chartered Accountants, SAMAF Accountants & Consultants, and the NT Police.*

### Our focus areas

- Darwin, Palmerston, and surrounding suburbs
- Remote areas (Alice Springs, Katherine, Tennant Creek)
- Helping customers get on MyGov and linking ATO
- Previous year tax returns
- Vulnerable individuals (DV victims, single parents, people with disabilities, pensioners)
- Migrants, international students and workers
- Small businesses, sole traders, charities & NFPs' BAS compliance
- Tax debts and compliance issues
- Community Education
- Preparing and lodging objections with ATO

Visit our website at  
<https://www.cdu.edu.au/free-tax-clinic>



### Highlights for 2023

No. of individuals assisted	532
No. of sole traders assisted	89
Prior year lodgments for individuals	102
Provided advice on complex tax issues	82
Small businesses and not-for-profits	151
Victims of domestic abuse supported	8
Taxpayers in remote communities supported	78
Client satisfaction rate	97%
Student participants	10
Community education events delivered	11



## Year in review: Charles Darwin University Tax Clinic



### Graduate outcomes:

In 2023, the CDU Tax Clinic made a big difference in the community by giving vital tax help to eligible individuals, small businesses, and NFPs.

Working closely with our industry partners at SAMAF Accountants & Consultants, we provided over 1,500 hours of free tax advice.

These efforts have helped us empower taxpayers with the information and support they require to understand tax laws and meet their obligations. It highlights our dedication to the financial health of everyone in our community.

Our students also secured jobs in the Northern Territory after their mentored work experience program at our Tax Clinic.

*"I am grateful for the opportunity to be a part of the Tax Clinic this year. I had a magnificent experience working with the team and learning new techniques and skills. I gained insight into how things are done professionally—plus a great way to help your community!"— Student, 2023.*

### Client story: Overturning an ATO decision for a working holiday visa holder

Sarah\*, an Indonesian adventurer on a Working Holiday Visa in Australia, encountered a puzzling setback when the ATO contested her tax return. She was uncertain about her options and turned to the CDU Tax Clinic for guidance. Upon thorough review, we uncovered an oversight by the ATO in rejecting Sarah's valid deductions.

We constructed a solid case supporting Sarah's deductions, emphasising her genuine work-related expenses. Following the submission of an objection and comprehensive documentation, the ATO re-evaluated their decision, relieving Sarah of financial strain by overturning their initial ruling.

This underscores our unwavering dedication to assisting individuals like Sarah and ensuring fair treatment within the Australian tax system. Through our advocacy and expertise, we empower taxpayers to confidently confront tax challenges, particularly those navigating the complexities of Working Holiday Visas, allowing them to fully embrace their Australian experience without unnecessary financial burdens.

\* Client name changed for privacy.



### Community educational programs:

We have provided educational programs and seminars to the following organisations in the NT:

- STEPS AMEP (Adult Migrant English Program)
- STEPS Community Session with CALD communities
- Red Cross Northern Territory
- Melaleuca Refugee Centre
- StudyNT Ambassadors
- Youth Shack (Working Holiday Visa)
- Charles Darwin University Student Groups
- Alana Kaye College Students
- Darwin Head to Health Visitors





## Year in review:

# Curtin University Tax Clinic



The Curtin Tax Clinic (CTC) was founded with the dual purpose of addressing gaps in the delivery of taxation education and facilitating access to reliable tax advice for unrepresented taxpayers seeking to meet or comply with their tax affairs.

CTC provides free, competent, and comprehensive tax assistance to eligible, unrepresented members of the community through our body of qualified academics, tax practitioners and students.

Curtin University taxation students work both on a voluntary basis or by taking a full credit, WIL or Internship unit with the clinic in their 2<sup>nd</sup> or 3<sup>rd</sup> year of studies as part of their undergraduate or Master of Taxation studies.

### Address

Curtin University  
Building 407/Room 216, Kent Street, Bentley WA 6102

### Clinic Director and Inhouse Tax Agent

Annette Morgan

### Staff

Violet Lim – Clinic Manager  
Ning Lee – Clinic Supervisor  
Lora Whittington – Clinic Supervisor  
Michael Belletty – Clinic Supervisor

### How the clinic operates

The CTC, led by their tax agent Annette Morgan, operates as a registered accounting and taxation practice. Operating 50 weeks a year, services are available from Tuesday to Friday (9am to 4pm), with Monday reserved for administrative tasks. Additionally, the clinic conducts outreach trips across Western Australia to provide pro bono tax services to regional and remote communities. Moreover, it conducts workshops and educational seminars for various organisations and schools.



The CTC has assisted over 1,000 new clients, providing invaluable real-world experience to students in handling tax matters for individuals and small businesses.

Our collaboration with the Justice Department of WA has strengthened, allowing us to extend tax representation to more incarcerated individuals. We've participated in multiple Aboriginal Justice Open Days and conducted remote trips to Indigenous communities within WA. Across the 13 prisons we serve, we have secured \$1.2 million in tax refunds and produced the "A Report into Taxation Issues within WA Prisons (January 2023)." Furthermore, our partnership with the Department of Education enables us to deliver educational initiatives to numerous primary and high schools across WA, reinforcing our commitment to community education and empowerment.



## Year in review:

# Curtin University Tax Clinic

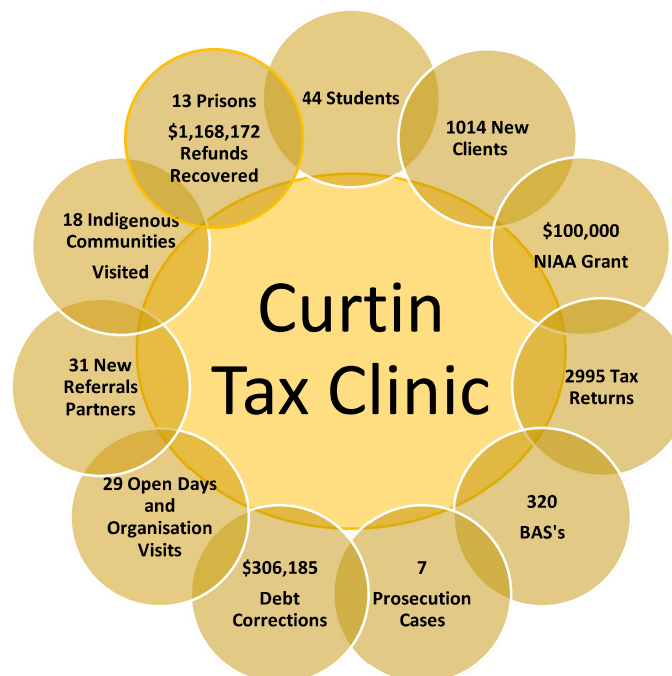
### Area of focus

The CTC focuses on providing the following services to both individual and small businesses who meet the criteria of the clinic:

- General taxation advice
- lodgment and amendment of simple income tax returns via MyGov or using ATO approved tax software for complex tax returns
- Preparation of accounting financial statements
- lodgment of Business Activity Statements (BAS's)
- Assistance with hardship applications for debt waiver or non-pursuit
- Applications for remission of penalties and general interest charges
- Assist taxpayers issued with Director Penalty Notices (DPNs)
- Identification and management of GST fraud cases
- Preparation of tax objections
- Negotiation of payment plans
- Assistance with matters at the Administrative Appeals Tribunal (AAT)
- Assist taxpayers who have been issued with ATO prosecution notices for failure to comply with their taxation obligations
- Assistance with consolidation of superannuation funds
- Assist with completion of lost superannuation forms
- Conduct educational workshops and seminars on requested topics

### 2023 Reports

- [Report from March 2022 to June 2023](#)
- [Prison Report](#)



### Prisons visited by the CTC

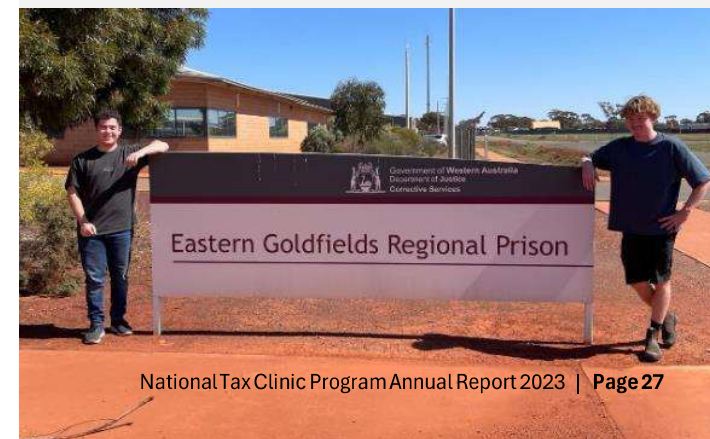
- Karnet Prison Farm
- Acacia Prison
- Casuarina Prison
- Boronia Pre-release Centre for Women
- Bandyup Women's Prison
- Hakea Prison
- Bunbury Regional Prison
- West Kimberley Regional Prison (Derby)
- Eastern Goldfields Regional Prison (Kalgoorlie)
- Wooroloo Prison Farm
- Greenough Regional Prison
- Wandoo Rehabilitation Prison
- Broome Regional Prison

### NIAA funded outreach to Indigenous communities in regional and remote regions of Western Australia

The CTC received a \$100,000 grant from the NIAA's Jobs, Land, and the Economy Programme to support outreach efforts aimed at Indigenous communities in regional and remote areas of WA. The project's goal is to improve financial literacy, capability, and security among Indigenous populations by delivering culturally appropriate taxation and financial education programs.

In 2023, we visited various locations including Yungngora, Looma, Derby, Mowanjum, Jigalong, Tom Price, Paraburdoo, Newman, Kalgoorlie, Leonora, Laverton, Broome, Djarindjin, Bidyadanga, Halls Creek, Fitzroy Crossing, Warmun, and Ringer Soak to assist community members with their taxation and superannuation affairs.

A report detailing our findings will be released in mid-2024.



## Year in review: Edith Cowan University Tax Clinic



The ECU Tax Clinic operates an independent service from Joondalup and Carnarvon, where unrepresented and those that may not be able to use a tax practitioner due to economic, social or personal factors can seek free tax assistance from a team of selected students, registered tax agent, student supervisors and academic staff.



### ECU Tax Clinic Coordinator – Associate Professor Prafula Pearce

Dhvani Thakkar - Registered Tax Agent Perth  
Dr Lex Fullarton - Carnarvon Representative  
Clare Tai - Academic Staff  
Emma Riley - Student Supervisor  
Jack Clune - Professional Staff

### Focus areas

- Remote – Carnarvon, Fitzroy Crossing
- Disabled/ Aged Care/ Retirees/ overseas students
- Centrelink income
- Small Business, especially first-time small business start-ups e.g. uber services, cleaning, etc
- New arrivals to Australia and/or lodging tax return for the first time
- Single mums with Parenting Payment single income; Age pensioners with franked dividend income
- Taxpayers who need assistance with lodging their tax returns using MyGov

### Clinic operation

- Perth (face-to-face)
- Carnarvon (face-to-face)
- Any part of Australia (on-line)
- Ad hoc Remote visits

### Clinic Scope

Assist Individuals and small businesses:

- Tax Reporting including overdue lodgments using MyGov or Xero
- Tax Advice
- Understanding Notice of Assessments
- Remission of penalties and payment plans with ATO
- Centrelink benefits

### Highlights for 2023

Students involved	27
Operating weeks	26
Community service hours	1,450
Client enquiries	399
Completed clients Perth	160
Completed clients remote	84



# Year in review: Edith Cowan University Tax Clinic



## Highlights

### Federal Parliament acknowledgement

See ECU Tax Clinic acknowledged in Federal Parliament

### 27 student volunteers

The ECU Tax Clinic is a WIL program. It links ECU students in Accounting, Finance and Law to a workplace experience at the ECU Tax Clinic that is related to a specific field of study, being taxation. The table below provides a concise overview of the criteria and tasks assigned to students participating in the ECU Tax Clinic.

Soft Skills	Technical Skills	Network Expansion	Opportunities
<ul style="list-style-type: none"> <li>• Problem Solving</li> <li>• Communication</li> <li>• Written</li> <li>• Verbal</li> <li>• Critical Thinking</li> <li>• Active Listening</li> <li>• Empathy</li> <li>• Confidence</li> <li>• Confidentiality</li> <li>• Time Management</li> <li>• Accountability</li> </ul>	<ul style="list-style-type: none"> <li>• Data Analysis</li> <li>• Xero Experience</li> <li>• MyGov Proficiency</li> <li>• Preparing Income Tax Returns</li> <li>• Preparation of Financial Statements</li> <li>• Liaising with ATO on behalf of clients</li> <li>• Knowledge of Legislation Requirements</li> </ul>	<ul style="list-style-type: none"> <li>• ATO Graduate Program</li> <li>• Working with industry professionals</li> <li>• WIL Program – early experience and connections</li> <li>• Connection with peers in industry</li> </ul>	<ul style="list-style-type: none"> <li>• ATO Training</li> <li>• Assisting Senior Accountants with client requirements</li> <li>• Meet people with similar interests</li> <li>• Define career path</li> <li>• Grow knowledge and experience in the area</li> </ul>

### Perth - 315 booked clients

See Videos - [video 1](#), [video 2](#) for our happy clients' story

### Carnarvon - 55 completed clients

With the support from the Shire of Carnarvon, the ECU Tax Carnarvon office operates from the Carnarvon Library and Art Gallery under the supervision of ECU Adjunct Professor, Dr Lex Fullarton. An automatic client inquiry, calendar booking and client tracker system using Teams makes it possible for the ECU Tax Clinic in Joondalup to serve remote and regional community clients.

### Fitzroy Crossing - \$15,402.04 refund amount

This 1.5 day trip to Fitzroy Crossing, located in the Kimberley region about 2500 kilometers from Perth allowed the ECU Tax Clinic to serve this remote community where there are no registered tax agents, and to build a relationship with the General Manager and Financial Counsellor of the Marra Worra Worra Aboriginal Corporation. This is the oldest and largest Aboriginal Resource Agency in the Kimberley having served the region and its people for over 41 years.

### 1450 hours servicing the community and more...

Client Story: I am contacting you as recommended by my financial counselor as my financial situation is in dire straits due to my business failing leaving me with debt and recently separating from the father of my child. Due to my newly single situation and not completing my tax, I am unable to get any benefits from Centrelink including - Single Parent Payment, Family tax benefit, Rent support and Childcare subsidy. I am working part time and have my daughter full time, leaving me a low-income worker. If you could please help me, I would really appreciate it.

### Visit Our Website



**ECU, Joondalup Campus, School of Business and Law**

270 Joondalup Dr, JOONDALUP, WA 6027

**Carnarvon Library and Art Gallery**

18 Egan Street, CARNARVON, WA 6701



## Year in review:

# Griffith University Tax Clinic

Griffith University has a strong and proud history of striving for social justice, and the Griffith Tax Clinic (GTC) supports these values by providing free tax assistance to unrepresented taxpayers, so they know their rights and obligations under the complex Australian taxation system.

At the GTC our students provide a friendly and supporting taxation service to individuals, small businesses and community organisations from vulnerable sectors. The GTC predominantly services South-East Queensland and is a vital link to improving tax literacy and compliance for those unable to afford or circumstance that restricts their access to professional advice.

Our three main groups of focus are our clients, our students and the wider community. The GTC aims to improve the confidence of taxpayers to facilitate their ability to tackle their tax obligations going forward and to know their rights.

### Our Team in 2023

**GTC Directors – Professor Brett Freudenberg and Dr Melissa Belle Isle**

GTC Registered Tax Agent – Colin Perryman  
GTC Office Manager – Miranda Papps



### Student feedback

Students have appreciated their personal and professional growth by working at the GTC: “This work-integrated learning experience allowed me to put theory into practice, grow and develop both professionally and personally, build my self-confidence, network, enhance my communication, technical and interpersonal skills, and boost my employability. I am most grateful to have been selected for such an invaluable opportunity and feel honoured to have worked alongside kind, knowledgeable and passionate staff and students. You will always be the standard that I hold my future mentors and managers to.”

### Client stories

Susie\* approached the GTC with 20 outstanding tax returns. Her previous dealings with the Australian and New Zealand Tax Offices had been traumatic and confusing, causing her a sense of panic. Susie had been homeless for over 4 years, staying with family, in campgrounds or even in her car. Her car broke down, and she was unable to afford the repairs. Susie was able to receive support under the NDIS system, for her diagnosed Autism and CPTSD allowing her access to support workers and psychologists.

Susie was accompanied to her first appointment with a support worker, however she said she felt comfortable to attend future appointments alone as she felt safe and supported by the GTC team. With all her outstanding returns lodged, with the refund Susie received she planned to get her car fixed and secure stable accommodation.

\*Client name changed for privacy



# Year in review: Griffith University Tax Clinic

- ❖ **'Empowerment Award'** from the Wesley Mission Queensland's Logan Youth Foyer for 'assisting young people to build their capacity and independence.'
- ❖ Vice Chancellor's Award for Excellence in Teaching Programs for the Griffith Tax Clinic (team) (Griffith University).
- ❖ Griffith Business School Award for a program that 'enhances students' employability', recognising the rich learning environment the clinic provides students.
- ❖ Recognised in Griffith's Sustainability Credentials as per United Nations Sustainable Development Goals.



Our 2023 GTC graduates have secured jobs with:

- ❖ KPMG
- ❖ Ernst and Young
- ❖ ATO
- ❖ Deloitte
- ❖ BDO
- ❖ Grant Thornton
- ❖ Suncorp



**In 2023, 20 Tax Students** were taken on a 1.5 day adventure exploring **8 tax firms** throughout Brisbane CBD on our 'Tax Industry Tour'.

Students heard about the **exciting careers** available for tax professionals, were provided **insight** and **guidance** into applying for **graduate roles** and made **important connections** with tax experts.

In 2023, the GTC:

- ❖ Received **Client Applications: 598**
- ❖ **Clients Assisted: 273** (including 14 small businesses)
- ❖ **Current Year Tax returns lodged: 80**
- ❖ **Prior Year Tax returns lodged: 196**
- ❖ **BAS lodgments: 26**
- ❖ **Debt assistance: 13**



In 2023, the GTC:

- ❖ Engaged **30 Student Tax Advisors**
- ❖ Collectively our tax advisors worked **2520 hours**
- ❖ Operated for **60 days** over 36 weeks of the year
- ❖ **Four** of our students volunteered at the Australasian Tax Teachers Association Conference
- ❖ Student, Claire, recorded a [podcast](#) with the Tax Institute

In 2023 the GTC conducted **26 community tax workshops** to a total of **643 attendees**, including:

- ❖ Year 10-12 high school students
- ❖ Small businesses,
- ❖ Recent immigrants,
- ❖ Trade college students
- ❖ Ausdance Australia with Qld Small business commissioner office
- ❖ Metro Health social workers





Year in review:

# James Cook University Tax Clinic



The JCU Tax Clinic is a welcoming, student-led clinic where eligible members of the community can receive advice and assistance from taxation students under the supervision of experienced tax practitioners. The Clinic provides support for unrepresented lower income or vulnerable individuals and small businesses in meeting or complying with their taxation affairs.

The Clinic intends to bridge the gap between technical knowledge gained through coursework and the practical rigors of the workforce and aims to enhance the education of JCU students by offering participants the chance to immerse themselves in a practical workspace. Under the supervision of experienced tax practitioners, students will work closely with clients to resolve their tax related issues and develop fundamental skills to aid in their future careers.



### Clinic operations

The primary location of the JCU Tax Clinic is in Townsville, open daily for administrative tasks, with client consultations held every Thursday afternoon. Additionally, the Clinic conducts monthly client appointments in Cairns, Far North Queensland, located 4 hours north of Townsville. Once a year, the Clinic travels an hour south to the rural sugarcane town of Ayr to provide assistance to the local community.

Clinic Objectives/Services are to:

- Provide free independent advice and assistance on taxation matters.
- Educate the public on current tax issues.
- Provide JCU students the opportunity to gain practical experience in a controlled and supportive environment under the supervision of tax practitioners with a view to preparing them for practice.
- Provide local tax practitioners with an opportunity to engage in pro bono service.

### Highlights for 2023

Student volunteers / interns	14
Client-facing pro bono hours invested	125
Referrals received	261
Clients assisted	128
Tax returns lodged	211
Community workshops conducted	5





## Year in review:

# James Cook University Tax Clinic



### Outreach Service Testimonial

It was also in 2019, after more than twenty years, the Burdekin Neighbourhood Centre could not source or support local volunteers to offer tax appointments for eligible people under the ATO's Tax Help Program. Because of the longevity of the Program within the Neighbourhood Centre, there was a high utilisation rate by community members seeking this type of assistance. To address this issue, the Centre contacted the JCU Tax Clinic and inquired about possibly working together to assist the local community and provide learning opportunities for accounting students at JCU.

The JCU Tax Clinic and the Burdekin Neighbourhood Centre have been collaborating since 2019. This partnership has increased the number of community members availing themselves of the services offered by the JCU Tax Clinic. Appointments can be scheduled either face-to-face or remotely, depending on the preference of the community member.

The Neighbourhood Centre provides a room for consultations, helps promote and refer people to the JCU Tax Clinic Program, and provides assistance and equipment, such as a laptop and Wi-Fi, for conducting remote appointments.

The Burdekin Neighbourhood Centre is in full support of future collaborations between JCU Tax Clinic, and the community sector, with a particular focus on Neighbourhood Centres across Queensland.

We believe that there is excellent potential for place-based learning opportunities, especially for rural and remote students of JCU.

#### Natalie Saroglia

Co-ordinator

Burdekin Neighbourhood Centre Assoc Inc

[coordinator@thebnc.org.au](mailto:coordinator@thebnc.org.au)



### Client story and testimonial

"I am so grateful to be able to get help from your team when I most needed it. I know nothing about the tax system, especially those relating to my late husband. It was such a relief when I knew I could get assistance on the tax issues from a team of professionals."



### Client story and testimonial

"I couldn't have imagined how I could handle all these matters by myself. The services your team provides are so important to vulnerable people like myself who have little knowledge about the tax system and to those who could not afford to hire a tax professional. Thank you!"



# Year in review:

## Melbourne Law School Tax Clinic



The Melbourne Law School Tax Clinic is a supportive, inclusive, student-run clinic where clients receive free tax assistance from Melbourne Law School students. Our students are supervised by a dedicated clinic supervisor and experienced tax and legal practitioners who support the clinic on a pro bono basis.

The MLS Tax Clinic is a full credit, WIL, JD elective course taken by students in their second or third year who, following a strict and competitive application process, are admitted into the program.

### Student testimonials

*“...not only do I believe this subject to have been the most enjoyable experience I have had at MLS, I truly believe the skills and practice this Clinic has provided me with will make the MLS Tax Clinic the most beneficial subject I will study at University.”*

*“I cannot speak highly enough of the subject, the teaching staff and the fellow students. This subject is, and will always remain, one of my most favourable experiences in the JD. I am very proud of my time serving as a student clinician and feel that I have made a genuine contribution to supporting vulnerable members of the community.”*

### How the clinic operates

The MLS Tax Clinic is a registered Community Legal Centre and authorised to operate as same by the Victorian Legal Services Board. Julian Panetta is the authorised, legal principal of the MLS Tax Clinic. The Clinic operates over two, traditional university Semesters i.e.) March – June, August – Oct of each year.

A traditional clinic day involves two sessions, for which students are required to attend each:

- **1. 1 x 1.5-hour non-client facing session.** This is where students review applications, prepare for client consultations, work collaboratively, undertake research, and make initial contact with clients. The Clinic Supervisor often prepares seminars on key areas and relevant topics of interest which may assist with preparation for consultations.
- **2. 1 x 3-hour client-facing session.** This is where students are broken up into groups of two or three and undertake 4 x 45-minute consultations with approved applicants of the MLS Tax Clinic. The consultations are supervised by pro bono practitioners and Julian.

Following these sessions, students prepare advice, follow up emails and other assistance to help resolve client issues in full or guide them in the right direction to take next steps on their own.



### Highlights for 2023

Students involved	19
Operating weeks	18
Client-facing hours	81
Non-client-facing hours	96
Applications (40% ineligible)	1114
Clients assisted	288
% matters resolved in full	82%
% matters referred to other tax clinics or ongoing pro bono support	13%
% matters unresolved	5%
Pro bono hours invested	343



# Year in review:

## Melbourne Law School Tax Clinic



### Areas of focus

The MLS Tax Clinic primarily focuses on tax legal issues affecting and impacting vulnerable members of the community. Some key focus areas include:

- General legal advice to individuals and small business on issues such as residency status, income, deductions, Medicare entitlements, stipends, DSPs and scholarships.
- Basic lodgments and amendments for individuals and some small business taxpayers.
- Navigating the PSI / PSB rules and their application to individuals and small business taxpayers.
- Hardship applications – debt release, non-pursuit, and compromise.
- Applications for remission of GIC and penalties.
- Advocacy – negotiating payment plans, AAT matters.
- Basic advice on CGT issues including cryptocurrency.
- Basic advice on the application of tax treaties and entitlements to the foreign income tax offset.

### Educational seminars

Several Community Education Seminars have been produced for general education purposes:

<https://law.unimelb.edu.au/tax-clinic#resources>

### Address

University of Melbourne – Melbourne Law School  
Mezzanine Level, 185 Pelham Street Carlton VIC 3000

### Principal

Mr Julian Panetta – Associate Dean (Undergraduate)

### Staff

Harry Vanderkley – Final year JD Student  
Emily Hartley – Final year JD Student  
Heidi Macuz – Second year JD Student

Client A inherited her husband's family-owned construction business on his passing. The husband coordinated management of the business's tax affairs and Client A, in addition to having English as a second language, had minimal understanding of the taxation rules applicable to small business. Upon the husband's passing, Client A failed to lodge a quarterly Business Activity Statement, leading to a sizeable tax debt. Client A entered into a payment plan with the ATO while unrepresented. Due to decline in business activity, what was once an affordable payment plan became a source of financial distress for the business, and a significant source of distress for Client A and her family.

Resolution required a multifaceted response from the MLS Tax Clinic and the broader NTC network:

- **Provision of educational services** – MLS Tax Clinic provided educational services to Client A, explaining the relevant tax rules in relation to BAS lodgments and implications for non-payment of GST. MLS Tax Clinic tailored explanations to accommodate Client A's limited

English language skills to ensure an accurate explanation of the relevant tax rules was provided.

- **Representing small businesses to the ATO** – MLS Tax Clinic represented Client A in her dealings with the ATO and facilitated a call with the ATO to renegotiate Client A's payment plan.
- **Advocacy** – MLS Tax Clinic advocated for reduced instalments with respect to Client A's payment plan. MLS Tax Clinic was successful in achieving a mutually agreeable position with the ATO, ultimately alleviating the personal and financial distress Client A was experiencing.
- **Cross-collaboration** – MLS Tax Clinic utilised its core competencies to focus on Client A's legal issues and worked as part of a broader NTC network to assist Client A. As part of its support, MLS Tax Clinic referred Client A to a partner NTC clinic to confirm the GST debt was accurately calculated. Serving within the NTC network allowed MLS Tax Clinic to advocate for Client A and offer immediate relief to the financial and personal distress the client was experiencing.





## Year in review:

# Monash University Tax Clinic

### Monash University's approach to Clinical Legal Education

The Law Faculty at Monash University has been providing clinical education to students for approximately 50 years. Monash Law Clinics has the vision:

*"To lead by readdressing the imbalance on access to justice by engaging and applying the clinical legal education resources of the Faculty of Law at Monash University".*

The Monash Tax Clinic commenced in early 2022 and fits within Monash's extensive clinical program. It benefits from the Law Faculty's long experience in operating such programs.

Monash Tax Clinic's objective to provide students with a meaningful educational experience while working to help meet the community's growing need for accessible tax advice fits naturally within Monash Law Clinics' mission:

*"To empower disadvantaged members of our local and global communities through access to legal services and advocacy support, and to inspire life-long learning in our students".*

### Services to clients

As with all tax clinics, Monash Tax Clinic provides members of the public with independent advice about tax issues.

The Monash Tax Clinic is part of the Law Faculty, so the focus of the clinic is on matters that involve legal issues associated with tax. Assistance often extends to other areas of law (e.g. criminal law, insolvency law and family law). Monash Tax Clinic does not prepare tax returns or business activity statements.

Typical clients of the Monash Tax Clinic include self-represented litigants in court proceedings, people who have received director penalty notices, victims of domestic abuse and people involved in tax fraud.

The clinic generally interacts with clients one day per week but work on files continues on other days.

In 2023, Monash Tax Clinic performed work on 58 client files. In broad terms, these 58 matters involved:

- Income tax debts: 25
- Tax debts arising from GST fraud: 17
- DPN issues: 5
- Other assorted inquiries: 11

Seven matters involved domestic abuse/sexually transmitted debt and three other matters involved tax debts arising from financial abuse by family members.

Referrals to the clinic came from a range of sources including the County Court of Victoria, financial and other counsellors and other Monash Law Clinics.



## Year in review: Monash University Tax Clinic



### Student involvement

Students participating in the Monash Tax Clinic get credit towards their degree while obtaining experience of legal practice.

The Tax Clinic provides students with a qualitatively different experience from the clerkship programs operated by law firms. Rather than just researching law and providing advice to people within the firm, students in the clinic interview clients, determine the options available to clients, and deliver advice to the clients. Under the guidance and supervision of experienced lawyers, the students are responsible for determining how the client matters are dealt with.

Students enrolled in the Monash Tax Clinic program participate in the clinic for a 12-week placement, with one day per week in person at the clinic and another half day per week working on client files.

The Monash Tax Clinic operated through 3 separate clinical periods in 2023, and a total of 18 students participated in the program.

Some comments by students involved in the program:

*"This clinic was a lot of fun! We got to engage in tax problems centred on issues we don't study in class, and go through the process of interviewing clients, ascertaining what extra information we need, and then providing that advice. There were lots of other interesting talks from different walks of legal/tax careers too ... which is good for getting an idea of the options out there when it comes to deciding what to do for a career!"*

*"I really loved interacting with real clients, along with the safety net of having a supervisor ready just in case which adds to your confidence, ultimately preparing for the future."*

*"My experience at the Monash Tax Clinic was incredibly eye-opening and exceeding my expectations. The program combined my interest in tax law and disputes with community legal service... [A]ny student thinking about applying should absolutely go for it."*

*"The Monash Tax Clinic was a spectacular introductory program to tax law. We were offered opportunities to apply our tax law knowledge to real-life scenarios. The hands-on experience ... not only enhanced our legal skills, but also our communication and problem-solving skills. Further, the guest speakers ... provided us valuable insights into the day-to-day life of tax lawyers. Overall, the Monash Tax Clinic was an enriching and fulfilling experience."*

### Monash staff

Professor Jeff Giddings – Associate Dean (Experiential Education)

Joel Townsend – Director of Monash Law Clinics

Melissa Fletcher – Senior Manager Partnerships and Clinics

Patrick Cussen – Supervising Lawyer, Monash Tax Clinic

Sophie Winzar – Clinical Program Officer

Thalia Thirunavukarasu – Client Services Officer

Elizabeth Smart – Client Services Officer





## Year in review:

# University of Newcastle Tax Clinic



The University of Newcastle Tax Clinic supports the integrity and fairness of the Australian Taxation System by educating the community, undertaking tax research and providing assistance and tax advice for unrepresented, low income taxpayers.

We support people who have experienced hardship (financial, emotional and/or psychological), have a low income and cannot afford to appoint a tax agent to represent them in their tax affairs. Our clients are both individual and small business taxpayers, in particular sole traders, across the Hunter region.

We have a dedicated and professional team comprises of Tax Manager, Tax Agent, Tax Academic, and Academic Director. We are well supported by our student ambassadors (undergraduate and postgraduate) and work integrated learning (WIL) students who assist our clients under the supervision of our tax agent. We pay fair wages to our staff and student ambassadors. Our WIL students receive study credit from completing a semester's work at the clinic.

### How the clinic operates

In 2023 we concluded our second year of operation in our new dedicated clinic centre on level 2, NuSpace. The Tax Clinic, continued to offer free consultations (in person or via zoom) each Monday (9.00am – 5.00pm) during the two teaching semesters. We expanded our services to include outreach events and educational seminars in the community.



### Newcastle Tax Clinic Education Program

Newcastle Tax Clinic successfully held two general tax information sessions on 7 and 14 August. These sessions explored a range of tax topics including, tax lodgment using myTax, linking myGov with the ATO, and tips on declaring income and claiming deductions. The sessions were well attended.

### Tax Clinic and Older Persons Legal Clinic Joint seminar on Scam

In collaboration with the School of Law and Justice, on 23 June, the Tax Clinic co-presenting a free Community Legal Education and Tax Education Seminar focusing on how to identify tax scams and what steps to take if you believe that you have been scammed. Presentation was hosted by the Newcastle Library. The presentation was very well received.

### Newcastle Tax Clinic Outreach Program at the Institute of Wollotuka

On 4 September, the Tax Clinic held an outreach event at the Callaghan campus as part of Institute of Wollotuka's Student support program. We provided tax advice and assisted indigenous students and those from diverse background in completing their income tax returns.

### Joint pop-up tax clinic run by Newcastle and UNSW at the Salvation Army Offices

In a collaborative effort with the University of NSW Tax Clinic, we held a Tax Clinic pop-up event at the Salvation Army Offices in Hamilton on 28 July. We were delighted to help clients lodge tax returns, answer tax questions and provide guidance on tax matters on the day.



## Year in review: University of Newcastle Tax Clinic



In July 2023 we implemented a client survey. To date, 40 surveys have been completed.

Our client's say:

- We understood their issue tax issues (85% of respondents agreed the tax clinic staff understood their issues extremely well)
- We were professional in our dealings with them (95% of respondents rated their experience with the tax clinic as strongly agreed that we were professional)
- We delivered great customer service (97% of respondents strongly agree that tax clinic staff delivered great customer service).
- 90% of respondents said it was a **great relief** to receive help to resolve their tax issues.
- 85% of respondents said **they felt less stressed and anxious about tax** after receiving support from the tax clinic.

### A client story

Wayne has always been a hard worker, earning income and paying taxes until about 9 years ago when extenuating circumstances took him down a different path. Now in his 60's he found himself with little income, homeless and living out of his car. The Salvo's reached out to the UON Tax Clinic for support to lodge his outstanding tax returns, hoping there may be a small refund in the system for him.

The tax clinic staff, working remotely with the Salvo's and Wayne, reconstructed financial details (with the support of the ATO) and complete his nine (9) overdue tax returns.

The completed returns resulted in an accumulated tax refund of over \$15,000 dollars. Tax Clinic staff were proud to have been able to help Wayne unlock his refunds to support a better future.

### Highlights for 2023

Requests for assistance	210
Operating days	26
Operating hours	1,360
Clients assisted	101
Clients educated via seminars and events	46
lodgments	226
Individual tax advice consultations	32
Value of refunds secured	\$245,000
Penalties remitted	\$2,770



### Address

Level 2, NUspace, The University of Newcastle, Hunter St & Auckland St, Newcastle NSW 2300

### Academic Director

Associate Professor Mardy Chiah

### Staff

Rose Di Stefano – Tax Clinic Manager

Maria Fratangelo – Tax Agent

Dr Vien Chu – Tax Academic

Year in review:

## UNSW Tax and Business Advisory Clinic



**UNSW Tax & Business Advisory Clinic provides free tax and business advice, in-community education, and research-driven advocacy for those most in need.**

**Our team of registered tax agents provide professional tax and business advice year-round to individuals and small business owners in severe financial distress located state-wide. Further, they mentor university students on placement at the Clinic.**

### Additional funding

We are very grateful for the Federal Government's continued funding and the ATO's ongoing support. This has strengthened the case for additional support from other sources, including NSW Department of Communities & Justice's Investing in Women Funding Program, Ecstra Foundation Grant Program, and UNSW Business School.

### Community partner testimonial

*"It has been a godsend to have services such as the UNSW Tax & Business Advisory Clinic as a referral option for financial counsellors with small business clients. The clinic can help clients with preparing records, lodging tax records and negotiating payment arrangements with the ATO"*

- Fiona Guthrie (CEO, Financial Counselling Australia)

## The Financial Iceberg Illusion



### Operating model

- Four (4) registered tax agents each employed for 1-2 full days/week year-round
- UNSW Business School students enrolled in TABL3033/5933 complete Clinic placements of 1 full day/week for 10-week term
- UNSW Law students volunteer on AHEGS-recognised Clinic placements dedicating a minimum of 20 hours each
- Administrative Officer providing 3 full days/week support and continuity of client care year-round
- Award-winning multidisciplinary research team

### Target client base

Since 2019, our innovative community-led approach has ensured the integrity of the client base. We partner with the community sector (financial counsellors, crisis support, domestic violence support, pro-bono legal clinics) as our 'channel to market' for casework clients.

### Identifying people in hardship

Financial hardship can look like: over indebtedness, late payments and non-communication, as shown below. It is imperative that this is **not** conflated with 'voluntary non-compliance' within the ATO's Compliance Pyramid.

*Below: Our Term 3 2024 frontline team, including enrolled Business students, Law student volunteer, our four registered tax agents and administration officer.*



## Year in review:

# UNSW Tax and Business Advisory Clinic



In 2023, our Clinic served over 120 clients in serious financial hardship with over 1,900 hours of free advice delivered by CA/CPA/IPA-qualified registered tax agents, and a further 1,400 hours by students on placement.

		Our clients	General population
Micro/small business		81%	28%
Mental health problems		80%	21%
Physical disability		32%	18%
Carer responsibilities		27%	10.8%
Women experiencing domestic violence		80%	23%
Experiencing high-overwhelming levels of financial distress		79%	17.4%

### Snapshot of tax problems



**\$25,260**  
Average ATO debt amount



**Average 4 years**  
behind on ITR (Long-term overdue Income Tax Returns)



**Average 16 BAS**  
(4 years) behind (Long-term overdue Business Activity Statements (BAS) returns)

### Measuring our impact



**100%**  
client satisfaction



**100%**  
reduced anxiousness

### Client testimonial

"I couldn't manage this on my own, and hiring a tax agent wasn't financially feasible for me. However, I discovered that there was nothing to fear; the tax office isn't as intimidating as I once believed. Initially unaware of their rules and procedures, I now feel confident dealing with the ATO. My tax agent was incredibly patient, kind, and knowledgeable throughout the process. Everything I learned during this experience will undoubtedly be beneficial for the future, and I can't recommend seeking professional assistance enough."

### Student testimonials

*'The experience at the Tax Clinic has truly been the highlight of my degree ... I can't express enough my gratitude for the wealth of knowledge I've gained during this period.'*

*'Joining the Tax Clinic has undoubtedly been the best decision for me. Your clear explanations and step-by-step guidance have been instrumental in shaping our understanding. Thank you once again for the opportunity and for your unwavering support. It has been an enriching journey that I'll always value.'*



## Year in review:

# University of South Australia Tax Clinic

UniSA Tax Clinic operates as a tax and accounting practice within a university setting providing free tax advice, advocacy, representation and education to eligible taxpayers throughout South Australia.

UniSA Tax Clinic empowers its clients by providing them with tools and training to help them tackle their current and future tax problems, for example, by showing them how to use *mytax* or providing spreadsheets tailored to their needs to record income and expenses. Where the client is particularly vulnerable, or needs special advocacy in dealing with the ATO, Belinda can use her tax agent registration to engage with ATO systems.

Students gain experience by getting directly involved in all aspects of the clinic including meeting with clients, completing their accounts and returns and conducting research into specific tax matters as required. Students are exposed to current accounting and business tools such as Xero, MYOB and Dropbox.

UniSA Tax Clinic collaborates with Western Sydney University Tax Clinic and University of Tasmania Tax Clinic to produce research aimed at addressing systemic issues with the administration of the tax system. It tells the stories of vulnerable taxpayers through the eyes of each clinic's advisor and suggests changes to tax law and administration to prevent other taxpayers from experiencing the same.

**Dr Rob Whait** – Director

**Belinda Harrison** – Registered Tax Agent



### How UniSA Tax Clinic Operates

UniSA Tax Clinic operates under the registered tax agent model and can provide a full suite of tax agent services. The registered tax agent, Belinda Harrison, has been with the clinic since 2019 and has over 20 years of experience. Eligibility is assessed based on income and/or personal circumstances. Inquiries can be made at:

[UniSA Tax Clinic Appointment Booking Form – Connect with UniSA – University of South Australia](#)

The clinic is open for client meetings on Tuesday, Wednesday and Thursday from 10am to 4pm across 48 weeks per year.

The clinic's office is located at UniSA's City West campus on North Terrace, Adelaide. It serves regional and remote areas of the state virtually or by visiting locations with numerous clients in need. Clients can request either an in person or virtual appointment upon inquiry. Home visits are offered to those with mobility or other health issues.

### Year in review: UniSA Tax Clinic

- Visits to Naracoorte, Bordertown and Murray Bridge.
- Meeting with participants of the Pacific Australia Labour Mobility (PALM) scheme.
- Assisting with tax debts: payment plans, on hold, hardship applications.
- Assisting with remission of general interest charge and penalties including failure to lodge penalties.
- General assistance with *MyGov* and *MyTax*.
- Help with filing amendments and objections.
- Advising in relation to foreign income issues.
- Assessing the impact of residency and visas on individual tax returns.
- Advising on the tax treatment of cryptocurrency.
- Advice regarding assessable income and deductions.
- Substantiation and record keeping assistance, including providing worksheets.

### Highlights for 2023

Operating weeks	48
Students	22
Client facing hours	504
Student hours	1,980
Clients assisted	301
Returns lodged current year	166
Returns lodged prior years	265
% matters resolved*	76%

\*Unresolved matters represent work in progress at reporting date

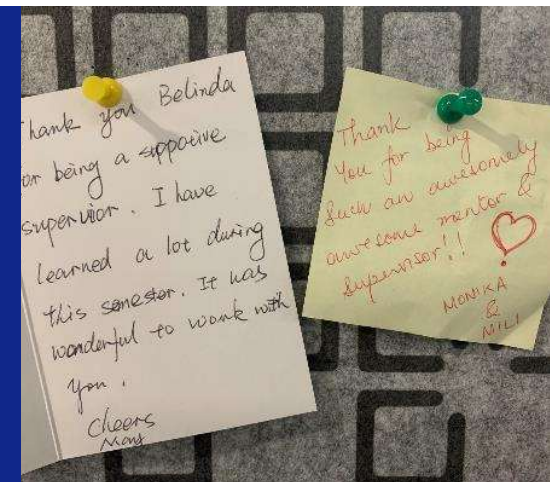
## Year in review: University of South Australia Tax Clinic



‘I just wanted to extend an enormous thank you for your support of [name withheld] and the outcome you were able to gain for him. It is just incredible. That is just such an amazing result for him, his life, his stress levels and wellbeing and how he can live going forward.

Thank you for the way you worked with him and also supported him in working through his tax lodgments.

It had been such a long time working towards those results for him, thank you for everything and the way you spoke and showed empathy and kindness to his situation.’



### Client story

W presented to the Tax Clinic in July 2022 with multiple outstanding company and individual tax returns plus a company tax debt of about \$70K of which the ATO was demanding immediate payment. W had previously seen an accountant to try and help him get up to date, but cost and access to data had proven to be major hurdles. W admitted that he tended to avoid his potential financial problems and let his tax obligations get out of hand. He also did not understand the consequence of the company's accruing PAYG instalments and was not aware that he could have varied them down to reflect the actual income of the company.

The Tax Clinic was able to help W to address his debt and lodgment issues and get him up to date over the next 12-18 months. This included preparing financial statements and tax returns for the company for 5 years and also his personal tax returns for those years. Once the company's accrued debt had been adjusted to reflect the company's actual activity, the debt was reduced to about \$10K.

*‘Belinda and the UniSA Tax Clinic helped me achieve what would have been impossible for me to achieve on my own – It was a life changing experience for me!’*

### Belinda's Naracoorte visit

UniSA Tax Clinic visited Naracoorte in 2023 to meet with members of the Kiribati community working in Australia under the PALM scheme. They needed assistance with their income tax returns and understanding the Australian tax system generally.

With one person in the group kindly acting as translator, we realised the initial idea of a general education session was not going to be effective. Instead, with their approval, we opened each of their returns in MyGov and prepared the returns for them then and there. Issues discussed included the impact on the tax-free threshold of their first year in Australia, Medicare Entitlement Statements and issues caused by not getting proper tax agent advice previously (such as incorrect returns or stolen MyGov details). This issue, of friends/colleagues “helping” people to prepare their MyGov, appears to be a problem in such communities where money is tight and they can't afford an agent and/or they tend to trust most those who speak their language and/or already have connections to the community. Hopefully the clinic's visit, and those in the future, will go some way to preventing this happening in the future.



## Year in review: University of Tasmania Tax Clinic

The UTAS Tax Clinic has branches in Hobart and Launceston and operates for 10 months of the year 5 days a week across both locations.

In 2023 this translated to over 300 hours in client meetings, 26 weeks of formal internship placements with 70% of the participants in the program being able to secure employment in an accounting/tax practice, 362 new clients and 286 tax/BAS returns with \$1,922.90 average refund achieved.



### Aligning theory with practice

Participation in the Clinic is a **privilege, not a right** and places are limited to ensure a quality student and client experience. This was emphasised in our new approach to recruiting and participating in 2023.

Much like applying for a job, prospective student participants are required to progress through a formal application process involving the production of a **CV, cover letter and selection criteria** and then invited to participate in a **round of interviews**.

The Clinic functions as a boutique tax practice and students are expected to conduct themselves in a professional manner and can learn and engage with all aspects of the program from **matter management**, file note preparation, **drafting of advice**, research, **tax return preparation**, client interviews and **time management**.

### Notable successes

The UTAS Tax Clinic has grown significantly over the past 12 months. The reflections and comments below highlight some but certainly not all of the successes of the program over the past year.



## Year in review: University of Tasmania Tax Clinic

### The Clinic takes on a national presence

The UTAS Tax Clinic was elevated to the national stage on no less than two occasions this past year.

The Clinic first played host to Minister for Housing, **Minister for Homelessness and Minister for Small Business Julie Collins MP** who discussed the recent Budget announcement to expand the National Tax Clinic program.

The Budget measure will provide funding for **5 new tax clinics** (from 1 January 2025), and eligibility for funding will be extended to TAFE institutions to improve access to tax clinic services in regional areas.

The second saw **Clinic Director, Donovan Castelyn**, provide the **keynote address** at the Tax Institutes Tasmania Convention.

Donovan reported on the success of the National Tax Clinic program as a whole and explored the **need for such a program in Tasmania**.



### Addressing the need in the West and East

Outreach activities were high on the agenda this year which saw the Clinic travel to and establish critical connections with other community service providers in **Zeehan, Queenstown, Burnie and Launceston**.

Leveraging these relationships will see us roll out a series of **pop-up clinics** in 2024 and further deepen and support or relationships with community partners.

### Getting the message out

The Clinic has also been active in promoting its services and has attended **over 20** community or university-organised events over the course of the year.

The Clinic found a voice on **radio** and through the production of resources such as **tax time tips** for the most recent tax period. The Clinic is also making an impact through **research**. With collaborative efforts between other members of the National Tax Clinic Program, we aim to **change and shape a better tax system for all**.

In 2024 the Clinic will look to support the wider community by developing a bank of educational resources and continue to advance initiatives surrounding **tax and financial literacy**.



## Year in review:

# Victoria University Tax Clinic

The VU Tax Clinic is a dedicated student-run clinic providing free tax assistance to clients in need. Our clinic operates under the Tax practitioner model under the supervision of experienced tax agents and faculty members who support our mission. Students participating in the VU Tax Clinic are enrolled in Accounting and Business courses and are required to have completed certain mandatory subjects to be eligible to volunteer and gain practical experience in their tax-related disciplines.

We strive to empower students to apply their theoretical knowledge in real-world scenarios while providing valuable assistance to individuals and small businesses. We are dedicated to nurturing a supportive and inclusive environment where clients receive top-notch service, and students have the chance to hone their skills and professional capabilities, leading to enhanced employability prospects upon completion of their studies.



### How the VU tax clinic operates

The VU Tax Clinic operates under the guidance of Victoria University and adheres to established protocols to ensure the delivery of quality service. We maintain a student-centric approach focused on practical learning and client engagement.

Key features of the VU Tax Clinic's operations include:

- 1. Structured Client Sessions:** Our clinic follows a structured approach to client sessions, beginning each day with a 30-minute meeting to review scheduled clients, assign cases to students, and discuss strategies for providing assistance.
- 2. Direct Client Interaction:** During these sessions, students engage directly with clients to address their inquiries under the supervision and mentorship of experienced professionals. Students play an active role in supporting clients while honing their skills.
- 3. Documentation and Tracking:** To ensure comprehensive client support, students are responsible for preparing detailed notes for each client interaction. Additionally, our administrator maintains the client tracker to record client details, case progress, and follow-up actions, facilitating efficient case management and continuity of care.

### Victoria University - VU Tax Clinic:

Tuesdays @ Building N - Room N115 -  
Footscray Nicholson Campus  
Fridays @ VU City Tower Campus - 370  
Little Lonsdale Street (opened in  
November 2023)

### Educational coordinator:

Sonia Jammal – Manager (Interim)  
VU Tax Clinic, Business, Legal and  
Finance Programs  
Victoria University Dual Sector - TAFE &  
Higher Education

### Staff:

Abid Hussain – Tax Agent  
Nghia Tran – Tax Agent  
Niki Dulkai – Administrator

### Highlights for 2023

Students involved	18
Operating weeks	42
Operating days	62
Clients assisted	303
% matters resolved in full	95%
Student hours invested	640



## Year in review:

# Victoria University Tax Clinic

### Our range

The VU Tax Clinic is dedicated to addressing a wide range of tax-related issues impacting the clients who reach out to us. Our clinic covers various key focus areas, including:

- General Tax Assistance: Helping to better understand the tax system, assisting in understanding withholdings and the various taxes. Providing guidance, education and support to individuals and small businesses on a variety of tax-related matters, including residency status, deductions, general tax preparedness.
- Tax Return lodgments: Assisting individuals and some small business taxpayers with basic lodgments and amendments to ensure compliance with tax obligations.
- Assisting to apply for a TFN and ABN, register or de-register for GST.
- Assisting in the set-up of Client myGov portals including linking to government services such as ATO online services.

Through our focused approach and dedicated assistance, the VU Tax Clinic aims to empower individuals and small businesses to navigate tax-related challenges and achieve positive outcomes in their financial affairs.



### Case study B

Client B, a housewife and part-time Uber delivery driver, found herself grappling with tax obligations while on a student visa dependent. Despite the necessity to supplement family income, Client B lacked the knowledge and guidance to navigate tax responsibilities. Commencing work in 2021, Client B accumulated 4 outstanding tax returns and received numerous alerts from the ATO. After the appropriate discussions and provided relevant documentation regarding income and expenses, Client B entrusted the clinic to facilitate the outstanding lodgments and acquired essential tax knowledge to complete future lodgments.

### Case study A

Client A, following a tragic life event in 1999, did not engage in formal employment and instead pursued hobbies as a means of coping mentally. For over two decades, Client A did not lodge tax returns, attributing the lapse to his emotional turmoil and disengagement from conventional employment. Upon receiving alerts from the ATO in 2023, Client A sought assistance from the VU Tax Clinic. Our clinic supported Client A in completing all outstanding lodgments via paper after a thorough discussion, ensuring adherence to tax regulations.



## Year in review:

# Western Sydney University Tax Clinic

The Western Sydney University Tax Clinic is a pop-up tax practice run by accounting students that are supervised by tax professionals who are also registered tax agents.

The Tax Clinic is a work-integrated learning course as part of the capstone unit for third year accounting students completing either the Bachelor of Business or the Bachelor of Accounting degrees. Students apply for their position as an intern in the course undergoing intensive training once passing the initial interview process. The vast majority of students completing the course are employed in the tax sector at the conclusion of their enrolment.



### How the clinic operates

The Western Sydney University Tax Clinic operates as a fully functional tax practice, servicing the Greater Western Sydney catchment. The Clinic Director and Manager is Dr Connie Vitale, who is a qualified tax professional, Chartered Accountant, Fellow Member of the Institute of Public Accountants, a Registered Tax Agent, and a University Senior Lecturer. She is also the founder of the clinic established in 2019 and a tax clinic supervisor. Connie has been a tax agent since 1993, bringing over 30 years of tax and accounting experience to the National Tax Clinic program. Her specialised skillset sets the clinic apart from others in the program, providing a full suite of accounting and taxation services to taxpayers while educating students enrolled in the internship.

The clinic empowers taxpayers and students, giving them the confidence required to continue to run their business and work in the taxation sector. Additionally, the clinic offers full-time access to a tax agent and consistency in delivery of services with the founding director managing the clinic and supervising the interns. The clinic operates from 1 March to 30 November which equates to 40 weeks each calendar year.

The clinic fosters a sense of assurance for students and taxpayers in their own tax knowledge, and has established a reputation for being reliable, timely and compassionate.

Student interns are either in attendance at client meetings, working collaboratively on outstanding cases or completing staff training. Students are expected to commit to a minimum of 120 hours to their internship cycle.

The clinic is committed to using the experiences of student interns, taxpayers, and tax professionals to make a positive contribution to improving the tax system. System issues are highlighted, and collaborative research output is undertaken with other clinics in the program, notable the University of South Australia and the University of Tasmania.

### Key outcomes

Student interns	18
Operating weeks	40
Operating hours	800
Clients assisted	425
% small business clients	27%
% cases resolved in full	92%
% cases in progress	8%
Tax returns lodged	395
BAS lodged	49



## Year in review:

# Western Sydney University Tax Clinic

### Areas of focus

The WSU Tax Clinic focuses on providing free taxation advice and support to unrepresented small businesses and low-income individuals in need, whilst providing invaluable work experience to enrolled students.

The services include but are not limited to:

- Educating students and taxpayers
- Book-keeping assistance
- Tax return preparation
- Debt waivers
- Hardship applications
- Establishing payment plans
- Remission of interest and penalties
- BAS preparation and lodgment
- Advocating for taxpayers via objections

### Client Testimonials

*“The service you provide has saved me living in constant stress and anguish. Cannot thank you enough.”*

*“The past 10 years have been very difficult for me. I’ve given up on humans, and then you came along. Thank you so much for helping me with my tax.”*

*“Thank you so much for being so nice to me on Zoom. I was terrified for hours this morning.”*

### Student Testimonials

*“Overall, all experiences in the Tax Clinic have been extraordinary. I have gained not only professional knowledge in taxation but also personal achievements.”*

*“Working in the Clinic helped me understand how teamwork and diversity play such an important role in an organisation. Just a few months ago, I was concerned about my future after graduating due to lack of confidence. Thanks to the Tax Clinic, I have obtained sufficient skills to enter the workforce.”*



### Services provided

#### Assistance completing prior year tax returns and BAS

A taxpayer met with Centrelink and was advised by that they needed to lodge 17 years of outstanding tax returns and business activity statements. The clinic set up a spreadsheet for the book-keeping function and completed the outstanding forms.

#### Hardship applications

Taxpayers facing financial hardship are referred to the clinics to assist. Solutions include applications for early access to superannuation, or to defer HELP debts.

#### Remissions of interest and penalties

A taxpayer had outstanding returns due to a mental breakdown associated with his divorce. He was issued failure to lodge penalties and interest on the tax debt after he lodged the outstanding tax returns. The clinic successfully argued for their remission.

#### Objections

A taxpayer received an unfavourable decision from the ATO regarding an amended assessment. The clinic helped him draft an objection in the format required by the Commissioner within the appropriate timeframe.

#### Tax debts and ATO requests

Unrepresented taxpayers need assistance being placed into affordable payment plans.

Unrepresented taxpayers receiving ATO requests for outstanding returns and tax debts are assisted by having their tax affairs being brought up to date and having payments plans established where required.

#### Assistance with identity fraud in relation to taxation

A taxpayer's tax return was lodged without their knowledge and the refund was deposited into somebody else's account.