



Policy Directive 52

Prisoner Taxation Forms

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1. Introduction

Previous conditions set by the Australian Taxation Office (ATO) required the Department to maintain a specialised process to support the ATO in monitoring and auditing prisoner tax returns. In July 2011, the Department received notice from the ATO that this system was no longer required. As such, the only existing requirements for prisoners are those in place for any persons required to complete a tax return. Prisoners are now individually responsible for submitting their tax returns.

2. Purpose

The purpose of this Policy Directive is to describe the process by which a prisoner may lodge a tax return.

3. Scope

This policy applies to all prisons. Superintendents (including Director Acacia Prison) are responsible for implementing and maintaining this policy at their respective facility.

4. Definitions

Tax Return means any return required by the ATO to be made regarding a prisoners taxation obligations and includes TaxPack and Business Activity Statement (BAS) forms.

5. Procedure

5.1 Tax Return Method

Prisoner tax returns are to be completed using the paper based TaxPack method and lodged via the postal system, being mailed direct to the ATO.

5.2 Issue of ATO Supplied Materials

At the start of each financial year, prisons must source sufficient TaxPacks to cover the prison's needs and make them available to prisoners as required. Prisoners shall be made aware of the availability of TaxPacks.

5.3 ATO Assistance

The ATO offer assistance to individuals via their telephone customer services lines. They have a centre which specialises in helping Indigenous clients with a wide range of tax matters. They also offer language assistance through the Translating and Interpreting Service for persons from a non-English speaking background.

The following telephone numbers can be accessed via the Prisoner Telephone System:

13 10 30 – For the use of Indigenous ATO clients.

13 14 50 – For the use of non-English speaking ATO clients.

Approved

Deputy Commissioner Adult Custodial:

Signature:



Date: 19 April 2012

Policy Sponsor

Assistant Commissioner Custodial Operations

Contact Person

The following person may be approached on a routine basis in relation to this policy:
Principal Operational Policy Officer: Tel +61 8 9264 1958.

Amendment History

Version	Approved	Effective from
1 First published	April 2004	April 2004
2 Amended	April 2012	26 April 2012