# Australian Taxation Office

## National Tax Clinics Program

<table>
<thead>
<tr>
<th><strong>Opening date:</strong></th>
<th>25 May 2021</th>
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<tbody>
<tr>
<td><strong>Closing date and time:</strong></td>
<td>11.00 pm AEST on 21 June 2021</td>
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<tr>
<td><strong>Commonwealth policy and administering entity:</strong></td>
<td>Australian Taxation Office</td>
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**Enquiries:**
If you have any questions, contact NationalTaxClinics@ato.gov.au

Questions should be sent no later than 11 June 2021

<table>
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<tr>
<th><strong>Date guidelines released:</strong></th>
<th>25 May 2021</th>
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<tr>
<td><strong>Type of grant opportunity:</strong></td>
<td>Open competitive</td>
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### 1. Tax Clinics Open Competitive processes

**The National Tax Clinics Program is designed to achieve Australian Government objectives**
This grant opportunity is part of the Australian Taxation Office’s Sponsorship grant program. The Australian Taxation Office has worked with stakeholders to plan and design the grant program according to the *Commonwealth Grants Rules and Guidelines (CGRGs)*.

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<th>Description</th>
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<tr>
<td>1.</td>
<td><strong>The grant opportunity opens</strong>&lt;br&gt;We publish the grant guidelines on <em>GrantConnect</em></td>
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<tr>
<td>2.</td>
<td><strong>You complete and submit a grant application</strong>&lt;br&gt;You complete the application form and address all of the eligibility and assessment criteria to be considered for a grant.</td>
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<tr>
<td>3.</td>
<td><strong>We assess all grant applications</strong>&lt;br&gt;We assess the applications against eligibility criteria. We assess your eligible application against the assessment criteria including an overall consideration of value with money and compare it to other applications.</td>
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<tr>
<td>4.</td>
<td><strong>We make grant recommendations</strong>&lt;br&gt;We provide advice to the decision maker on the merits of each application.</td>
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<td>5.</td>
<td><strong>Grant decisions are made</strong>&lt;br&gt;The decision maker decides which applications are successful.</td>
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<tr>
<td>6.</td>
<td><strong>We notify you of the outcome</strong>&lt;br&gt;We advise you of the outcome of your application. We may not notify unsuccessful applicants until grant agreements have been executed with successful applicants.</td>
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<td>7.</td>
<td><strong>We enter into a grant agreement</strong>&lt;br&gt;We will enter into a grant agreement with you if successful. The type of grant agreement is based on the nature of the grant and will be proportional to the risks involved.</td>
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<td>8.</td>
<td><strong>Delivery of grant</strong>&lt;br&gt;You undertake the grant activity as set out in your grant agreement, we manage the grant by working with you, monitoring your progress and making payments.</td>
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<tr>
<td>9.</td>
<td><strong>Evaluation of the Tax Clinics Program</strong>&lt;br&gt;We evaluate your specific grant activity and the National Tax Clinics Program as a whole. We base this on information you provide to us and that we collect from various sources.</td>
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1.1 Introduction
These guidelines contain information for the National Tax Clinics Program open grant process. You must read these guidelines before completing an application. This document sets out:
- the purpose of the grant program and the grant opportunity
- the eligibility and assessment criteria
- how grant applications are considered and selected
- how grantees are notified and receive grant payments
- how grantees will be monitored and evaluated
- responsibilities and expectations in relation to the opportunity.
This National Tax Clinic program grant opportunity process will be administered by the Australian Taxation Office (ATO).

2. About the grant program
The National Tax Clinics program was established by the Australian Government following the successful pilot of Australia’s first Tax Clinic at Curtin University and a review of the established United States’ Low Income Taxpayer Clinics (LITC). The National Tax Clinics program was successfully trialled by ten Australian Universities throughout Australia. The Australian Government approved an extension to the program and has tasked the ATO with transitioning the program from a restricted closed grant process to an open, competitive grants process.

Program Key Activities
The four key activities of the National Tax Clinics program are as follows:
- providing advice to clients to better understand the tax system
- representing unrepresented taxpayers and small businesses when they need to interact with the ATO
- undertaking 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

The aim of the National Tax Clinics program is to provide funding to eligible tertiary education providers to operate an independent service, where unrepresented taxpayers can seek free tax assistance from students under the supervision of a qualified tax professional. The service is available to taxpayers who may not be able to use a tax practitioner due to economic, social or personal factors. There are no fixed criteria that will be applied to clients of the Tax Clinics; however, priority should be given to those persons considered vulnerable. Discretion will be given to the National Tax Clinics operator to select clients based upon their personal and financial circumstances while keeping within the aims of the program.
**Tax Clinic Models**

Currently, Tax Clinics operate within three broad categories of Tax Clinic:

- **Tax Agent model** – utilising a registered tax agent as the Tax Clinic supervisor and offering services similar to a tax agent firm
- **community Legal Service** – supervised by a legal professional and providing both tax and legal services
- **pro bono tax service provider** – uses a variety of tax professional supervisors and provides a range of tax agent services.

The Australian Government has no preferred model under which a Tax Clinic should operate. Applicants are encouraged to tailor their Tax Clinic operating model to their specific circumstances and expertise and ensure the clinic meets program key objectives.

The ATO will remain the grant administrator of the National Tax Clinics program, which entails being responsible for the development, implementation and monitoring of the outcomes of each Tax Clinic. The ATO is not and will not be involved in the day-to-day operation of the Tax Clinic nor influence the clients or types of services provided by the Tax Clinic operator. The ATO will collect de-identified information on the number of students and clients involved in the National Tax Clinics program to ensure the program is fulfilling the objectives of the Australian Government.

As the administrator of the tax system the ATO will continue to provide support and assistance to the various Tax Clinics when they request it. The assistance provided to Tax Clinic operators on request is consistent with that afforded to the tax profession more generally.

The National Tax Clinics program is administered according to the *Commonwealth Grants Rules and Guidelines* (CGRGs)¹.

### 2.1 About the National Tax Clinics program grant opportunity

The desired outcomes of the grant opportunity are:

- to provide pro-bono advice, guidance, and assistance on tax matters including lodgement, debt, review and appeal rights, and general tax law
- representation of clients on a pro bono basis in dealings with the ATO
- creation of educational activities in each Tax Clinic to improve understanding of the current tax system
- to provide advocacy facilities to enable wider involvement in highlighting and reducing issues and problems in the current tax system
- to staff Tax Clinics with students undertaking relevant studies which include tax, accounting, law, or dispute resolution
- provision of structured quantitative and qualitative information to the grant administrator as requested

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3. Grant amount and grant period

3.1 Grants available
The Australian Government has made available a total of $3.9 million over three years for the National Tax Clinics Program.

The grant opportunity will run from 1 January 2022 to 31 December 2024.

Individual grants will be awarded up to $100,000 per year with the total overall funding per successful applicant not exceeding $300,000.

Applicants should apply for a funding amount tailored to their proposed Tax Clinic operation. A budget template is provided with the application information and is required to be completed and submitted as part of your application. Your estimated costs per year will be evaluated when considering the application’s merit in providing value for relevant money.

Applicants do not need to apply for funding for all three years nor does the funding requested need to be the same amount for each year of funding. Applicants are encouraged to tailor their applications to consider cost factors such as establishment costs, stable operation and efficiencies over time.

We cannot provide a grant if you receive funding from another government source for the same purpose.

Applications that do not submit a budget template will be considered ineligible for assessment.

4. Eligibility criteria
We cannot consider your application if you do not satisfy all the eligibility criteria.

4.1 Who is eligible to apply for a grant?
To be eligible you must:
- be an Australian University or an associated entity of an Australian University
- have an Australian Business Number (ABN)
- be registered for the purposes of GST
- have an account with an Australian financial institution
- have a campus location in Australia where the Tax Clinic could be based
- have students that are undertaking relevant taxation studies
- have university or qualified tertiary education provider support in the establishment and operation of a Tax Clinic.

4.2 Who is not eligible to apply for a grant?
You are not eligible to apply if you do not satisfy all the eligibility criteria listed in paragraph 4.1 of these Guidelines.
5. What the grant money can be used for

5.1 Eligible grant activities
Eligible grant activities under the National Tax Clinics Program is any activity that contributes to the efficient and effective operation of a tax clinic. The four key activities of the National Tax Clinics program are listed in Section 2 of this document.

5.2 Eligible expenditure
You can only spend the grant on eligible expenditure you have incurred on eligible grant activities. Eligible expenditure items are:

- Wages for a practice manager to run a Tax Clinic. A practice manager may include a tax agent, legal professional, or otherwise qualified individual to oversee the clinic and students
- Wages for qualified tertiary education providers professionals to manage the establishment and operation of a Tax Clinic. This may take the form of a teaching buy out, or wages for a substitute professional to fulfil the normal duties of the Tax Clinic manager
- Utilities and administrative costs specific to the establishment and management of your Tax Clinic
- Marketing expenses related to promoting the Tax Clinic
- Communication and printing expenses incurred in operating the Tax Clinic
- Travel expenditure to the extent that it relates to providing Tax Clinic Services
- Additional expenses that have been agreed to by us and are listed in your grant agreement.

Not all expenditure on your grant activity may be eligible for grant funding. The Program Delegate makes the final decision on what is eligible expenditure and may give additional guidance on eligible expenditure if required.

You must incur the expenditure in relation to your Tax Clinic Activity between the 1 January 2022 and 31 December 2024 for it to be eligible expenditure under this grant opportunity as we do not reimburse retrospective costs.

5.3 Eligible locations
Grant activities must be conducted within Australia. Consideration may be given to the geographic distribution of funds when awarding grants, to take into account the distribution of students as well as the ability to reach geographically dispersed and vulnerable taxpayers.

5.4 What the grant money cannot be used for
You cannot use the grant for the following activities:

- ongoing operational costs of the University or qualified tertiary education provider or the application of an overhead that does not relate to the operation of the Tax Clinic
- purchase of land
- major capital expenditure
- the covering of retrospective costs
- major construction/capital works
- activities for which other Commonwealth, state, territory or local government bodies have primary responsibility or for activities that would normally be paid for by a state, territory or local government.

6. **The assessment criteria**

You must address all the following assessment criteria in the application. We will assess your application based on the response given to each criterion.

All criterion have equal weighting.

We may only award funding to applications that score highly against all assessment criteria.

**Please limit responses to 750 words per criterion**

**Criterion 1 – Tax Clinic Operation**

Please explain how your Tax Clinic will operate.

You should demonstrate this through identifying:

- the services your Tax Clinic will offer (Please refer to four key activities listed in Section 2 above)
- how you will recruit student participants
- periods of operation and when your Tax Clinic is likely to begin operations
- how your Tax Clinic provides value for money.

**Criterion 2 – Tax Clinic Clients**

Please describe how you will attract clients to your Tax Clinic.

You should demonstrate this through identifying:

- how you will advertise your Tax Clinic
- how you will establish networks or partners to provide referrals for your clinic
- how you will use technology to service clients that are unable to attend your Tax Clinic in person
- if you are intending to provide outreach services to increase the geographical footprint of your Tax Clinic
- the accessibility of the location of your Tax Clinic

**Criterion 3 – Tax Clinic Governance**

Describe how your Tax Clinic will be governed.

You should demonstrate this through identifying:

- who will supervise your tax clinic and what qualifications they hold
▪ who will be responsible for the advice and decisions of your tax clinic
▪ how your Tax Clinic will be governed and how you will account for the expenditure of funding.

7. How to apply

Before applying, you must read and understand these guidelines. These documents may be found at GrantConnect. Any alterations and addenda\(^2\) will be published on GrantConnect and by registering on this website, you will be automatically notified on any changes. GrantConnect is the authoritative source for Government grants information.

To apply you must:
▪ complete the grant opportunity application form on the Grants Connect website
▪ provide all of the information requested
▪ address all eligibility criteria and assessment criteria
▪ include all necessary attachments
▪ submit your application with attachments to NationalTaxClinics@ato.gov.au by 11.00pm AEST, 21 June 2021.

You are responsible for ensuring that your application is complete and accurate. Giving false or misleading information is a serious offence under the Criminal Code 1995 and we may investigate any false or misleading information and may exclude your application from further consideration.

If you find an error in your application after submitting it, you should contact us immediately in writing to NationalTaxClinics@ato.gov.au. We do not have to accept any additional information, nor requests from you to correct your application after the closing time.

**You may only apply for one grant in this grant opportunity to maximise the organisations and communities benefiting from the program.**

If more than one application is submitted from the same organisation, the latest accepted application received will be assessed. The earlier application(s) will be deemed ineligible and will not be considered for funding.

If we find an error or administrative information that is missing, we may ask for clarification or additional information from you that will not change the nature of your application. However, we can refuse to accept any additional information from you that would change your submission after the application closing time.

You should keep a copy of your application and any supporting documents. We will acknowledge that we have received your application within two working days.

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\(^2\) Alterations and addenda include but are not limited to: corrections to currently published documents, changes to close times for applications, Questions and Answers (Q&A) documents and Frequently Asked Questions (FAQ) documents
7.1 Attachments to the application

We require the following documents with your application for your application to be considered eligible for assessment:

- an indicative budget on the budget template provided
- evidence of support from your organisation’s Chancellor, Vice Chancellor, Head of School, or equivalent.

You must attach supporting documentation to the application form in line with the instructions provided within the form. You should only attach requested documents. We will not consider information in attachments that we do not request.

7.2 Joint (consortia) applications

We recognise that some organisations may want to join together as a group to deliver a Tax Clinic. In these circumstances, you must appoint a ‘lead organisation’. Only the lead organisation can submit the application form and enter into a grant agreement with the Commonwealth. The application must identify all other members of the proposed group and include a letter of support from each of the partners.

Each letter of support should include:

- details of the partner organisation
- an overview of how the partner organisation will work with the lead organisation and any other partner organisations in the group to successfully operate the Tax Clinic
- an outline of the relevant experience and/or expertise the partner organisation will bring to the group
- the roles/responsibilities of the partner organisation and the resources they will contribute
- details of a nominated management level contact officer.

These additional documents should be included with your application documents and clearly marked as additional consortia information.

You must have a formal arrangement in place with all parties prior to execution of the agreement. These additional criterion does not extend to separate schools, faculties, or disciplines within the same organisation.

7.3 Timing of grant opportunity processes

Late applications

We will not accept late applications unless an applicant has experienced exceptional circumstances that prevent the submission of the application within the advertised timeframes. Broadly, exceptional circumstances are events characterised by one or more of the following:

- reasonably unforeseeable
- beyond the applicant’s control
- unable to be managed or resolved within the application period.

Exceptional circumstances will be considered on their merits and in accordance with probity principles.
How to lodge a late application

Applicants seeking to submit a late application will be required to submit a late application request in writing to the NationalTaxClinics@ato.gov.au.

The request should include a detailed explanation of the circumstances that prevented the application being submitted prior to the closing time. Where appropriate, supporting evidence can be provided to verify the claim of exceptional circumstances.

Written requests to lodge a late application will only be accepted within 3 days after the grant opportunity has closed.

The Delegate will determine whether a late application will be accepted. The decision of the delegate will be final and not be subject to a review or appeals process.

Once the outcome is determined, the ATO will advise the applicant if their request is accepted or declined.

Table 1: Expected timing for this grant opportunity

<table>
<thead>
<tr>
<th>Activity</th>
<th>Timeframe</th>
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<tbody>
<tr>
<td>Assessment of applications</td>
<td>June 2021</td>
</tr>
<tr>
<td>Approval of outcomes of selection process</td>
<td>July 2021</td>
</tr>
<tr>
<td>Negotiations and award of grant agreements</td>
<td>July 2021</td>
</tr>
<tr>
<td>Notification to unsuccessful applicants</td>
<td>July 2021</td>
</tr>
<tr>
<td>Earliest start date of grant activity</td>
<td>1 January 2022</td>
</tr>
<tr>
<td>End date of grant activity</td>
<td>31 December 2024</td>
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7.4 Questions during the application process

If you have any questions during the application period, contact us at NationalTaxClinics@ato.gov.au

We will respond to emailed questions within three working days. Answers to questions will be made public and will be updated on the GrantConnect website within the FAQ document.

The question period will close at 5.00pm AEST on the 11 June 2021. Following this time, only questions about using and/or submitting the application form will be answered.

8. The grant selection process

8.1 Assessment of grant applications

Applications will be assessed based on the eligibility and assessment criteria as set out in these Grant Opportunity Guidelines.

The ATO will review your application against the eligibility criteria. Only eligible and compliant applications will move to the next stage.

Eligible applications will be considered and assessed by the ATO through a targeted competitive grant process.
8.2 Who will assess applications?

The ATO will assess all eligible applications against the assessment criteria (see section 6), and against other applications. We will consider your application on its merits, based on:

- how well it meets the criteria
- how it compares to other applications
- whether it provides value with relevant money.

Assessing value with relevant money includes consideration of the relevant financial and non-financial costs and benefits of each proposal including, but not limited to:

- the quality of the proposal and activities
- if the proposal is fit for purpose in contributing to government objectives
- whether the absence of a grant is likely to prevent the government’s outcomes being achieved

ATO assessors will provide an initial ranking of applications based upon responses to the selection criteria. This will inform the deliberations of the ATO Selection Committee. The Selection Committee will comprise senior Government officials and representatives of relevant stakeholders’ groups. The Selection Committee will make recommendations to the decision maker on the merits of the applications. The Selection Committee members will operate under the CGRG’s and be bound by the Australian Taxation Office policies regarding privacy and confidentiality.

The Program Delegate is not bound to accept any of the Selection Committee recommendations.

A strategy for any potential conflict of interest that could be identified between ATO officials, stakeholders and applicants is in place.

8.3 Who will approve grants?

The Deputy Commissioner, Review and Dispute Resolution, is the Program Delegate for this grant opportunity. The Program Delegate decides which grants to approve considering the recommendations of the Selection Committee and the availability of grant funds for the purposes of the grant program.

The Program Delegate’s decision is final in all matters, including:

- the approval of the grant
- the grant funding amount to be awarded
- the terms and conditions of the grant.

Please note: There is no appeal mechanism for decisions to approve or not approve a grant.

9. Notification of application outcomes

We will advise you of the outcome of your application in writing. If you are successful, we will advise you of any specific conditions attached to the grant.

9.1 Feedback on your application

Individual feedback will be available if requested by the applicant. The process for requesting individual feedback will be included in the letter advising of the outcome of your application.

Please refer to the glossary within this document for the definition of “value with relevant money.”
10. Successful grant applications

10.1 The grant agreement

You must enter into a legally binding grant agreement with the Commonwealth. We intend to use the simple grant agreement for this program.

Each agreement has general terms and conditions that cannot be changed. A sample grant agreement for this program is available on GrantConnect with the relevant application documentation.

We must execute a grant agreement with you before we can make any payments. We are not responsible for any of your expenditure until a grant agreement is executed. If you choose to start the operation of your Tax Clinic before you have an executed grant agreement, you do so at your own risk as we cannot pay retrospective costs. You must not start any Tax Clinic activities until a grant agreement is executed.

Your grant agreement may have specific conditions determined by the assessment process or other considerations made by the Program Delegate. We will identify these in the agreement.

The Commonwealth may recover grant funds if there is a breach of the grant agreement.

**Simple Grant Agreement**

We will use a simple grant agreement.

You will have 30 days from the date of a written offer to execute this grant agreement with the Commonwealth (‘execute’ means both you and the Commonwealth have signed the agreement). During this time, we will work with you to finalise details.

The offer may lapse if both parties do not sign the grant agreement within this time. Under certain circumstances, we may extend this period. We base the approval of your grant on the information you provide in your application.

10.2 How we pay the grant

The grant agreement will state the:

- Maximum grant amount to be paid
- Dates on which payments will be made

We will not exceed the maximum grant amount under any circumstances. If you incur extra costs, you must meet them yourself.

We will make payments according to an agreed schedule set out in the grant agreement. Payments are subject to satisfactory performance of the Tax Clinic.

11. Announcement of grants

If successful, your grant will be listed on the GrantConnect website 21 calendar days after the date of effect as required by Section 5.3 of the CGRGs.

12. How we monitor your grant activity

12.1 Keeping us informed

You should let us know if anything is likely to affect the operation of your Tax Clinic or organisation. You must also inform us of any changes to your:
name
addresses
nominated contact details
bank account details.

If you become aware of a breach of terms and conditions under the grant agreement, you must contact us immediately.

12.2 Reporting

You must submit reports in line with the grant agreement. We will expect you to report on:

- progress against agreed Tax Clinic milestones and outcomes
- expenditure of the grant
- other information relevant to the operation of the National Tax Clinics program

The amount of detail you provide in your reports will be relative to the size, complexity and grant amount.

We will monitor progress by assessing reports you submit and may conduct site visits or request records to confirm details of your reports if necessary. Occasionally we may need to re-examine claims, seek further information or request an independent audit of claims and payments.

Progress reports

A 6 monthly Progress reports will include:

- evidence of your progress towards completion of agreed activities and outcomes
- any recurring tax and superannuation challenges or issues impacting clients of your Tax Clinic

You must discuss any reporting delays with us as soon as you become aware of them.

Ad-hoc reports

We may ask you for ad-hoc reports on your grant. This may be to provide an update on progress, or any significant delays or difficulties in completing the National Tax Clinic program.

Contribution to an Annual report

Each Tax Clinic operator may be asked to contribute to an annual report on the operation of the National Tax Clinics program.

Contributions to the Annual report may include information that:

- identifies if and how outcomes have been achieved
- successful innovations that may be transferrable across the program
- any other information that will assist in improving the services provided under the program

12.3 Financial declaration

We may ask you to provide a declaration that the grant money was spent in accordance with the grant agreement and to report on any underspends of the grant money.
A financial acquittal report will verify that you spent the grant in accordance with the grant agreement.

An acquittal report will be required annually and must be received before further grant payments are made.

12.4 Grant agreement variations

We recognise that unexpected events may affect your progress. In these circumstances, you can request a variation to your grant agreement. You can request a variation by contacting NationalTaxClinics@ato.gov.au outlining your reasons for the amendment.

You should not assume that a variation request will be successful. We will consider your request based on provisions in the grant agreement and the likely impact on achieving outcomes.

12.5 Compliance visits

We may visit you during or at the completion of your grant activity to review your compliance with the grant agreement. We will provide you with reasonable notice of any compliance visit.

12.6 Record keeping

We may also inspect the records you are required to keep under the grant agreement. However, nothing in the grant agreement will require you to provide us with confidential access to client records.

12.7 Evaluation

We will evaluate the National Tax Clinics program to measure how well the outcomes and objectives have been achieved. We may use information from your application and reports for this purpose. We may also interview you or ask you for more information to help us understand how the grant impacted you and to evaluate how effective the program was in achieving its outcomes.

12.8 Acknowledgement

The program logo should be used on all materials related to grants under the program. Whenever the logo is used, the publication must also acknowledge the Commonwealth as follows:

‘National Tax Clinics Program – an Australian Government initiative’.

If you make a public statement about the National Tax Clinics Program, we require you to acknowledge the grant by using the following:

‘This National Tax Clinics Program received grant funding from the Australian Government.’

13. Probity

The Australian Government will make sure that the grant opportunity process is fair, is conducted according to the published guidelines, incorporates appropriate safeguards against fraud, unlawful activities and other inappropriate conduct and is consistent with the CGRGs. A Probity Advisor will be appointed to oversee the National Tax Clinics grant process.

These guidelines may be changed from time-to-time by the Australian Taxation Office. When this happens, the revised guidelines will be published on GrantConnect.
13.1 Enquiries and feedback

Any questions you have about grant decisions for this grant opportunity should in the first instance be sent to NationalTaxClinics@ato.gov.au

The ATO’s Complaints form can be used for complaints about this grant opportunity and can be found at https://www.ato.gov.au/Complaints_Form/

All complaints about a grant process must be provided in writing.

If you do not agree with the way the ATO has handled your complaint, you may complain to the Commonwealth Ombudsman. The Ombudsman will not usually look into a complaint unless the matter has first been raised directly with the Australian Taxation Office.

The Commonwealth Ombudsman can be contacted on:

Phone (Toll free): 1300 362 072
Email: ombudsman@ombudsman.gov.au
Website: www.ombudsman.gov.au

13.2 Conflicts of interest

Any conflicts of interest could affect the performance of the grant opportunity or program. There may be a conflict of interest, or perceived conflict of interest, if ATO staff, any member of a selection panel or advisor and/or you or any of your personnel:

▪ has a professional, commercial or personal relationship with a party who is able to influence the application selection process, such as an Australian Government officer or member of an external panel
▪ has a relationship with or interest in, an organisation, which is likely to interfere with or restrict the applicants from carrying out the proposed activities fairly and independently; or
▪ has a relationship with, or interest in, an organisation from which they will receive personal gain because the organisation receives a grant under the grant program/ grant opportunity.

You will be asked to declare, as part of your application, any perceived or existing conflicts of interests or that, to the best of your knowledge, there is no conflict of interest.

If you later identify an actual, apparent, or perceived conflict of interest, you must inform the ATO in writing immediately.

Conflicts of interest for Australian Government staff will be handled as set out in the Australian Public Service Code of Conduct (Section 13(7)) of the Public Service Act 1999. Committee members and other officials including the decision maker must also declare any conflicts of interest.

13.3 Privacy

We treat your personal information according to the Privacy Act 1988 and the Australian Privacy Principles. This includes letting you know:

▪ what personal information we collect
▪ why we collect your personal information
▪ who we give your personal information to.

Your personal information can only be disclosed to someone else for the primary purpose for which it was collected, unless an exemption applies.
The Australian Government may also use and disclose information about grant applicants and grant recipients under this grant opportunity in any other Australian Government business or function. This includes disclosing grant information on GrantConnect as required for reporting purposes and giving information to the ATO for compliance purposes.

We may share the information you give us with other Commonwealth entities for purposes including government administration, research or service delivery, according to Australian laws.

As part of your application, you declare your ability to comply with the Privacy Act 1988 and the Australian Privacy Principles and impose the same privacy obligations on officers, employees, agents and subcontractors that you engage to assist with the activity, in respect of personal information you collect, use, store, or disclose in connection with the activity. Accordingly, you must not do anything, which if done by the ATO would breach an Australian Privacy Principle as defined in the Act.

### 13.4 Confidential Information

Other than information available in the public domain, you agree not to disclose to any person, other than us, any confidential information relating to the grant application and/or agreement, without our prior written approval. The obligation will not be breached where you are required by law or Parliament to disclose the relevant information or where the relevant information is publicly available (other than through breach of a confidentiality or non-disclosure obligation).

We may at any time, require you to arrange for you; or your employees, agents or subcontractors to give a written undertaking relating to nondisclosure of our confidential information in a form we consider acceptable.

We will keep any information in connection with the grant agreement confidential to the extent that it meets all of the three conditions below:

1. you clearly identify the information as confidential and explain why we should treat it as confidential
2. the information is commercially sensitive
3. revealing the information would cause unreasonable harm to you or someone else.

We will not be in breach of any confidentiality agreement if the information is disclosed to:

- the Selection Committee and other Commonwealth employees and contractors to help us manage the program effectively
- employees and contractors of our department so we can research, assess, monitor and analyse our programs and activities
- employees and contractors of other Commonwealth agencies for any purposes, including government administration, research or service delivery
- other Commonwealth, State, Territory or local government agencies in program reports and consultations
- the Auditor-General, Ombudsman or Privacy Commissioner
- the responsible Minister or Parliamentary Secretary, and
- a House or a Committee of the Australian Parliament.

The grant agreement may also include any specific requirements about special categories of information collected, created or held under the grant agreement.
13.5 Freedom of information

All documents in the possession of the Australian Government, including those about this grant opportunity, are subject to the Freedom of Information Act 1982 (FOI Act).

The purpose of the FOI Act is to give members of the public rights of access to information held by the Australian Government and its entities. Under the FOI Act, members of the public can seek access to documents held by the Australian Government. This right of access is limited only by the exceptions and exemptions necessary to protect essential public interests and private and business affairs of persons in respect of whom the information relates.

All Freedom of Information requests must be referred to the Freedom of Information Coordinator in writing.

By mail: Freedom of Information
Australian Taxation Office
GPO Box 4889
SYDNEY NSW 2001

By email: FOI@ato.gov.au

14. Consultation

A Consultation Paper was circulated across stakeholder groups and published on the ATO website. Consultation was open from 13 November 2020 and closed on 8 January 2021.

15 submissions were received, and each submission was considered when designing this open competitive grant process.
15. Glossary

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>accountable authority</td>
<td>see subsection 12(2) of the <em>Public Governance, Performance and Accountability Act 2013</em></td>
</tr>
<tr>
<td>administering entity</td>
<td>when an entity that is not responsible for the policy, is responsible for the administration of part or all of the grant administration processes</td>
</tr>
<tr>
<td>assessment criteria</td>
<td>are the specified principles or standards, against which applications will be judged. These criteria are also used to assess the merits of proposals and, in the case of a competitive grant opportunity, to determine application rankings.</td>
</tr>
<tr>
<td>commencement date</td>
<td>the expected start date for the grant activity</td>
</tr>
<tr>
<td>completion date</td>
<td>the expected date that the grant activity must be completed, and the grant spent by</td>
</tr>
<tr>
<td>co-sponsoring entity</td>
<td>when two or more entities are responsible for the policy and the appropriation for outcomes associated with it</td>
</tr>
<tr>
<td>date of effect</td>
<td>can be the date on which a grant agreement is signed or a specified starting date. Where there is no grant agreement, entities must publish information on individual grants as soon as practicable.</td>
</tr>
<tr>
<td>decision maker</td>
<td>the person who makes a decision to award a grant</td>
</tr>
<tr>
<td>eligibility criteria</td>
<td>refer to the mandatory criteria which must be met to qualify for a grant. Assessment criteria may apply in addition to eligibility criteria.</td>
</tr>
<tr>
<td>Commonwealth entity</td>
<td>a Department of State, or a Parliamentary Department, or a listed entity or a body corporate established by a law of the Commonwealth. See subsections 10(1) and (2) of the PGPA Act</td>
</tr>
<tr>
<td><em>Commonwealth Grants Rules and Guidelines (CGRGs)</em></td>
<td>establish the overarching Commonwealth grants policy framework and articulate the expectations for all non-corporate Commonwealth entities in relation to grants administration. Under this overarching framework, non-corporate Commonwealth entities undertake grants administration based on the mandatory requirements and key principles of grants administration.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
</tr>
<tr>
<td>-------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>grant</td>
<td>for the purposes of the CGRGs, a ‘grant’ is an arrangement for the provision of financial assistance by the Commonwealth or on behalf of the Commonwealth:</td>
</tr>
<tr>
<td></td>
<td>a. under which relevant money(^4) or other Consolidated Revenue Fund (CRF) money(^5) is to be paid to a grantee other than the Commonwealth; and</td>
</tr>
<tr>
<td></td>
<td>b. which is intended to help address one or more of the Australian Government’s policy outcomes while assisting the grantee achieve its objectives.</td>
</tr>
<tr>
<td>grant activity/activities</td>
<td>refers to the project/tasks/services that the grantee is required to undertake.</td>
</tr>
<tr>
<td>grant agreement</td>
<td>sets out the relationship between the parties to the agreement, and specifies the details of the grant.</td>
</tr>
<tr>
<td>GrantConnect</td>
<td>is the Australian Government’s whole-of-government grants information system, which centralises the publication and reporting of Commonwealth grants in accordance with the CGRGs.</td>
</tr>
<tr>
<td>grant opportunity</td>
<td>refers to the specific grant round or process where a Commonwealth grant is made available to potential grantees. Grant opportunities may be open or targeted and will reflect the relevant grant selection process.</td>
</tr>
<tr>
<td>grant program</td>
<td>a ‘program’ carries its natural meaning and is intended to cover a potentially wide range of related activities aimed at achieving government policy outcomes. A grant program is a group of one or more grant opportunities under a single [entity] Portfolio Budget Statement Program.</td>
</tr>
<tr>
<td>grantee</td>
<td>the individual/organisation which has been selected to receive a grant.</td>
</tr>
<tr>
<td>PBS Program</td>
<td>described within the entity’s Portfolio Budget Statement, PBS programs each link to a single outcome and provide transparency for funding decisions. These high-level PBS programs often comprise a number of lower level, more publicly recognised programs, some of which will be Grant Programs. A PBS Program may have more than one Grant Program associated with it, and each of these may have one or more grant opportunities.</td>
</tr>
<tr>
<td>selection criteria</td>
<td>comprise eligibility criteria and assessment criteria.</td>
</tr>
</tbody>
</table>

\(^4\) Relevant money is defined in the PGPA Act. See section 8, Dictionary.

\(^5\) Other CRF money is defined in the PGPA Act. See section 105, Rules in relation to other CRF money.
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>selection process</td>
<td>the method used to select potential grantees. This process may involve comparative assessment of applications or the assessment of applications against the eligibility criteria and/or the assessment criteria.</td>
</tr>
</tbody>
</table>
| Vulnerable Persons          | There is no exhaustive list for Vulnerable persons however the following is for guidance purposes:  
  - low income and/or in financial distress,  
  - mental health challenges  
  - low financial literacy or lack of confidence to self-advocate  
  - small businesses with limited financial capacity  
  - domestic violence victims  
  - personal trauma with reduced capacity to manage tax affairs  
  - geographical disadvantaged areas such as rural and regional areas  
  - Disengaged from the tax system.                                                                                                                                                                                                                                                                                                                      |
| value with money            | value with money in this document refers to ‘value with relevant money’ which is a judgement based on the grant proposal representing an efficient, effective, economical and ethical use of public resources and determined from a variety of considerations.  
When administering a grant opportunity, an official should consider the relevant financial and non-financial costs and benefits of each proposal including, but not limited to:  
  - the quality of the project proposal and activities;  
  - fitness for purpose of the proposal in contributing to government objectives;  
  - that the absence of a grant is likely to prevent the grantee and government’s outcomes being achieved; and  
  - the potential grantee’s relevant experience and performance history.                                                                                                                                                                                                                           |