

Tax Practitioners Board Decision

Notice of Rights of Review

Your review rights commence from receipt of this decision.

Internal Review

Under section 54 of the *Freedom of Information Act 1982* (FOI Act), you may apply for an internal review of this decision. Your application must be made by whichever date is the later between:

- 30 days of you receiving this notice; or
- 15 days of you receiving the documents to which you have been granted access.

An internal review will be conducted by a different officer from the original decision-maker. No particular form is required to apply for review, although it will assist your case to set out in the application, the grounds on which you believe that the original decision should be overturned.

An application for an internal review of a decision can be sent by email to foi@tpb.gov.au or by post to:

FOI Coordinator
Tax Practitioners Board
Legal Unit
GPO Box 1620
SYDNEY NSW 2001

If you choose to seek an internal review, you will subsequently have a right to apply to the Australian Information Commissioner for a review of the internal review decision.

External Review by the Australian Information Commissioner

Alternatively, under section 54L of the FOI Act, you may seek review of this decision by the Australian Information Commissioner without first going to internal review. Your application must be made within 60 days of you receiving this notice.

The Information Commissioner is an independent office holder who may review decisions of agencies and Ministers under the FOI Act. More information is available on the Information Commissioner's website at www.oaic.gov.au.

You can contact the Information Commissioner to request a review of a decision online or by writing to the Information Commissioner at:

Office of the Australian Information Commissioner
GPO Box 5218
SYDNEY NSW 2001