



# Tax Clinic

YEAR IN REVIEW 2023

UNIVERSITY of  
**TASMANIA** 

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## Message from the Dean

Professor Stuart Crispin

The University of Tasmania Tax Clinic embodies the core vision of the College of Business and Economics, that being to advance the well-being, economic and social development of the people of Tasmania and our communities.

The efforts of the Clinic in 2023 exemplify our commitment to improving the lives of all Tasmanians and to aligning our curriculum to best prepare our students for the realities of practice in their chosen career.

2023 marks the fifth year of operation for the Clinic and the outcomes achieved this year are testament to the continued need for and importance of initiatives such as the Tax Clinic in supporting the Tasmanian community and our students.

Much change has occurred over the past five years, in the College and the Clinic, from the foundations laid by former staff, John Minas and John McLaren who established the initial branches in Hobart and Launceston, to the recent appointment of Donovan Castelyn as Tax Clinic Director. Through change, we have grown.

Through change we have been challenged and found success. Through change, we have drawn together, united under a common cause; to serve those most in need.

As you reflect on this Report, I invite you to consider how you may effect change, in your life, in your community or in the greater Tasmania.



# Message from the Director

Donovan Castelyn, CTA, CA

2023 has been nothing short of a transformative year for the University of Tasmania Tax Clinic. From the adoption of new recruitment, training, and internal processes to forging exciting new relationships with industry partners and communities around Tasmania.

Having been in this role for now a little over a year, it gives me great pride to reflect on the work we as a collective have done and the many positive strides forward, we have taken.

The contents of this Report demonstrate what can be achieved with a clear vision and a desire to effect positive change in one's community. The achievements and successes, while not without challenge and opposition, are a testament to the hard work and dedication of each who participated in, or alongside the Clinic over the course of this year.

Of note is the work done by Anqi (Angel) Zhu, our Clinic Administrator. Angel's commitment to the program and to ensuring a quality experience for our students, clients and stakeholders is extraordinary and critical to success of the program.

The efforts of John Streeter, our Launceston branch manager are also to be highlighted. John has provided incredible support to each of the students and clients in the North and his persistence, drive and enthusiasm are inspirational to all who have the privilege of working with or close to him. Our thanks should also be offered to Nick Alcorso who has recently taken up the mantle as the Tax Professional in Hobart and quickly become an integral part of the team.

It is with optimism, hope and excitement that I look to 2024. We have charted an ambitious path forward with hopes to expand clinical operations to more remote and regional areas of Tasmania and to solidify the Tax Clinic as one of Australia's leading National Tax Clinic practices.

Through the continued support of the Tasmanian School of Business and Economics, the University of Tasmania, our industry partners, and communities and in-particular our students, I look forward to realising these ambitions.



# Launceston report

John Streeter

In Launceston, the Clinic is conducted at the Newham premises of the Northern Suburbs Community Centre (NSCC). This is a perfect setting for the Clinic as many other community services are also provided there.

The clinic is managed by me, John Streeter, a TSBE lecturer in accounting and staffed by a number of interns and volunteers. The clinic is open on Mondays from 10am to 1pm and again on Fridays from 2pm to 5pm. Appointments are made either from Hobart administration or by staff at the NSCC.

The nature of the help provided ranges from relatively simple technical assistance, through help with filing returns and identification of items of income and allowable deductions to more complex cases involving capital gains and small business activities.

During the year in question advice was given for a client who had a large income tax assessment due to a capital gain and an inability to pay the assessment. She approached the client seeking help to pay the tax assessed which led to the clinic checking that the assessment was correct and finding that on application of relevant provisions in the legislation the original tax return filed for the client had been incorrect.

This resulted in the assessment being corrected and the client was advised how to make arrangements for payment of the greatly reduced amount of tax by installments.

Another significant case which the clinic handled concerned a small business operated by the client in her own name. The business was greatly affected by the impact of the covid virus and it was necessary to give advice to the client to help her manage her debt problem and eventually to proceed to bankruptcy.

In each of these cases clients under considerable stress were aided and outcomes were greatly appreciated. In fact, this has been the common result of client interviews. In many cases it is not so much whether they are entitled to a refund as to know that their obligations under the tax system have been carried out.

In some cases, information is being sought as to the effect of proposed transactions or business activities. In cases where professional advice is required, we introduce the client to a qualified taxation adviser, and this maintains a strong connection with accounting firms who favour the appointment of new staff who have had experience in the Tax Clinic and who provide special sessions with the interns and volunteers.



# The Tax Clinic

The University of Tasmania Tax Clinic as part of the National Tax Clinic Program is charged with providing **free, independent, and reliable** tax advice and assistance **to vulnerable or otherwise in-need** members of the Tasmanian community.

The Clinic also provides an opportunity for students to engage with the realities of tax practice through **structured internships or volunteer positions**. In this way the Clinic plays a pivotal role in **shaping** the future of the tax profession and training the next generation of tax professionals.

The Clinic offers a full suite of taxation services. These include **general and complex tax advice or compliance support**, where possible a level of **representation** on behalf of our clients in their dealings with the Australian Taxation Office (ATO), **education** to our students, clients, and community and **advocating** for change or improvement in the tax system.

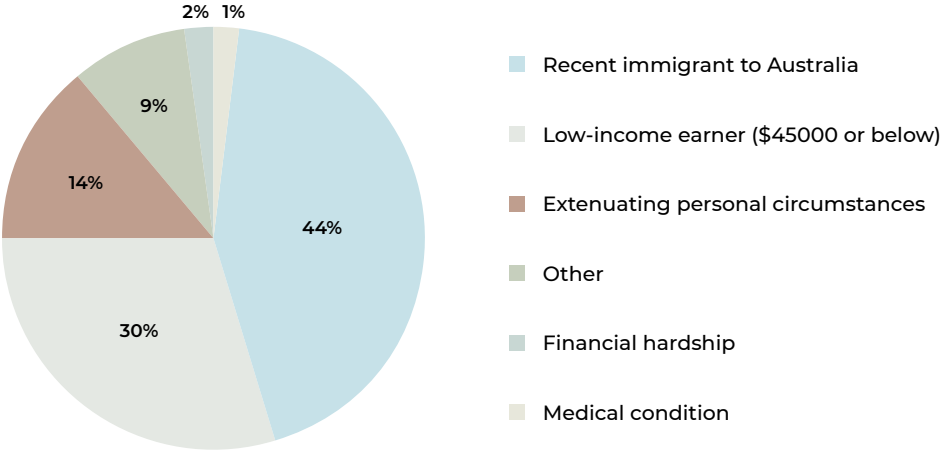
The University of Tasmania Tax Clinic has branches in **Hobart and Launceston** and operates for **10 months** of the year **5 days a week** across both locations.

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**.



# Clinical activities snapshot

## Serving those who need it most



**362** Total clients served

**79%** Finalisation rate

**286** Total tax/BAS returns completed

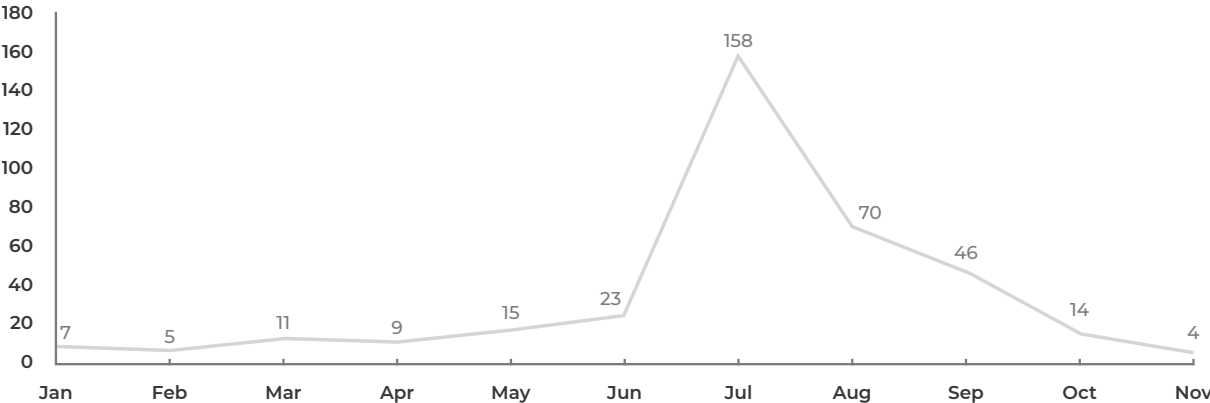
**37** Future tax professionals trained

**\$1,922.90** Average refund achieved

**\$217,000<sup>2</sup>** Estimated commercial value of our work

**1,086<sup>1</sup>** Engagement hours

## Enquires by month



<sup>1</sup>On average one matter would require no less than 3 engagement hours from initial point of contact to completion. This included traditionally chargeable i.e. meetings, drafting or delivering advice, phone calls etc and non-chargeable i.e. administration, record keeping and file management components.

<sup>2</sup>Discounted commercial rates applied. Current figure based on 0.5 hours of review by Director at \$500 per hour, 1 hour of review by manager at \$250 per hour and 1.5-hour work by student participant at \$100 per hour.

# Notable successes

The University of Tasmania 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

## 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.

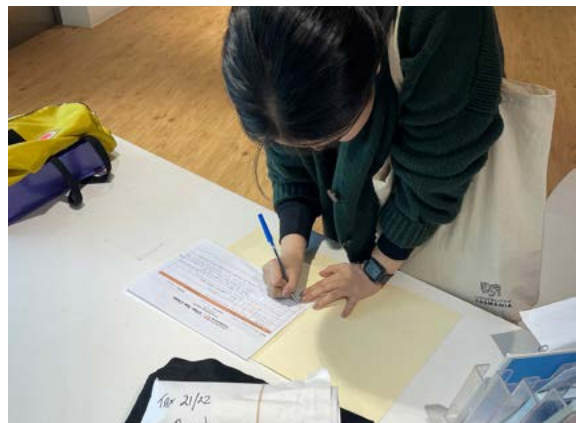
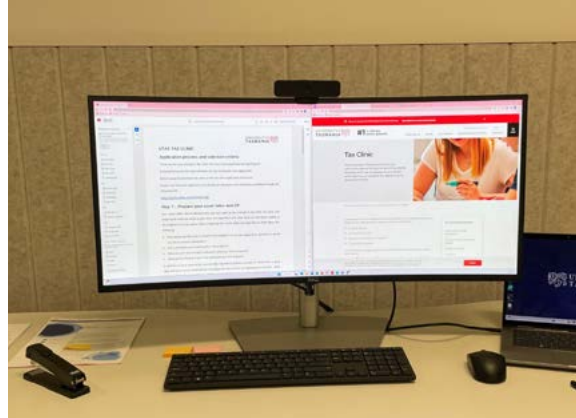
Much like applying for a job, prospective student participants are required to progress through a formal application process involving the production of a **CV, cover letter and selection criteria** and then invited to participate in a **round of interviews**.

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**.

## 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 such as the **Migrant Resource Centre North, Colony47 and Anglicare**.



## The Clinic takes on a national presence

The University of Tasmania 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.

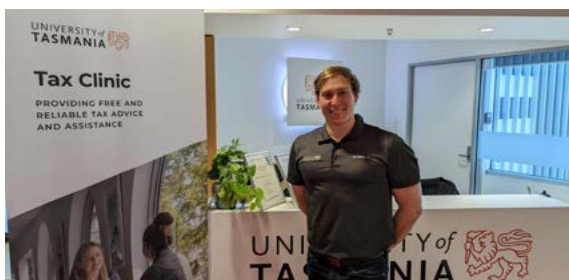
Donovan reported on the success of the National Tax Clinic program as a whole and explored the **need for such a program in Tasmania**.



## 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**.



# Meeting the need: Case study

No better testimony to the impact of our services can be offered than through the eyes of the clients we serve. The below reflects on one of the many similar stories we shared in over the course of 2023.

## Meet Gary

Gary was referred to us by the office of Andrew Wilkie MP.

Gary is **82 years old**. Sharp as a tack and very kind.

Despite multiple attempts to contact the ATO and receive assistance, he was never able to get very far.

Gary has a modest pension, a little bit of interest and some franking credits. By and large, his affairs are **not very complex**.

Unfortunately, Gary **does not have a mobile phone**, nor could he remember his email or myGov password. This posed a distinct issue for accessing and filing his tax return.

## The Tax Clinic

Our initial attempts to navigate the discussion with the ATO were thwarted but we were not deterred, and this presented a great opportunity for the students to gain exposure to overcoming issues associated with access.



## The journey

Angel together with a student participant escorted Gary to the **Services Australia** shop front to help gain access to his **MyGov**. What was required was a bit more than initially anticipated.

Angel and the student had to work together with the service representative to create a new email, password and contact point for Gary and relink the ATO portal.

## Success

A new myGov was created. Gary and the crew returned, and we were able to successfully assist with lodging his outstanding tax return.

Gary now has a **yearly standing appointment** with us to expedite the process moving forward, a cool new email and a touchpoint for further tax-related services.

Gary was also so appreciative of the services that he personally delivered Angel some chocolates.

"How lovely. Literally made my day."

Angel, after receiving the gift.



# Testimonials



## What our clients say

"Really helpful people. Happy to answer my questions - and ask if I had any more questions. I really felt like I could ask anything, and it wasn't a silly question. Didn't feel rushed etc."

"Everyone was keen to help. They did not only tell me what to do, they also helped me do some of the tasks I needed during the appointment."

"I must say the assistance provided was of a high standard and the staff and students were professional and friendly."

"Ease of communication, assistance with timing of appointment, friendly and helpful advice. Email communication was very polite and friendly. It was all very refreshing and I am very grateful."

"All my questions were answered and explained to me and I understood what was said"



## What our students say

"My internship at the University of Tasmania Tax Clinic has been transformative. It equipped me with essential skills, deepened my understanding of taxation law, and instilled in me a profound sense of empathy and responsibility. I am genuinely grateful for this opportunity and look forward to applying the knowledge and experiences gained in my future career"

"This transformation from a passive observer to an active participant has had a profound impact on my own learning curve. While observing provided valuable insights, being hands-on in explaining documents and initiating conversations has expanded my comprehension of real-world tax challenges and enhanced my communication skills. I've become attuned to the nuances of effective client engagement, such as listening attentively, gauging their level of understanding, and adjusting my approach accordingly."

# 2023 Student participants

A huge vote of thanks and appreciation for all those that assisted us in 2023! In no particular order, they are listed below.

## Hobart

Wen Yan Yong	Yang Zhang	Dengdeng Jin
Meide Li	Balvinder Wazir	Ruchika Kumarage
Bhawna Hazara	Ern Ni Chaiv	Xinran Li
Xueying Zhang	Amrita Basnet	Gayashan Liyanage
Xin Wang	Ashwina Thapa	Grazielle Marie Fetalvero
Huawen Zhang	Sitong Liu	Yuting Liu
Xiaoying Zhao	Suda Pandey	Zhenyu Zhang

## Launceston

Liang-min Chang	Olga Reinig	Thinn Wutt Yee Swe
Sanju Shaji	Brian Christopher Soenaryo	Damir Huskic
Mengjia Tao	Qian Zhang	Powel Vin
Ya-lei Shang	Ying He	Vincent McDonagh
Yanxiao Yang	Ching Yuan Ooi	
Heng Sang Chin	Yue Liu	





## Acknowledgements

The University of Tasmania Tax Clinic owes a debt of gratitude to so many. In no order, they appear below. Any omissions are unintentional.

- The Australian Government, Treasury and the ATO for their ongoing support and financial commitment to the program
- Our students, past and present for their dedicated efforts
- The University, Tasmanian School of Business and Economics and in particular, Belinda Williams – Head of School, Georgie Sertori – Business Manager and Leanne Morrison – Accounting Discipline Lead for their support and trust

- Our industry and community partners for their desire to be involved with our program and to support our students through placements or employment opportunities
- Lyn Makepeace for her dedicated efforts in supporting our Launceston branch
- Those in the National Tax Clinic Program for their willingness to collaborate and friendship

To all those otherwise involved in the program. Thank you. See you in 2024.

For more information visit [utas.edu.au/tax-clinic](https://utas.edu.au/tax-clinic)