



Automotive Transformation Scheme (ATS) – Extension of Time

Factsheet

Special circumstances for an extension of time lodge a quarterly return.

Who is it for?

If an ATS participant is unable to lodge a quarterly return within 45 days after the end of a quarter, it may in special circumstances, apply to AusIndustry for an extension of time to lodge that quarterly return under subregulation 3.1(1) of the *Automotive Transformation Scheme Regulations 2010*.

How do I apply?

An application for an extension of time must be made in writing and lodged **prior** to the 45 day deadline after the end of a quarter.

AusIndustry determines whether special circumstances exist on a case by case basis. AusIndustry is likely to accept that special circumstances exist in the circumstances described below.

What are the special circumstances?

'Special circumstances' may include:

- extreme ill health/personal tragedy of the officer who prepares the ATS quarterly return for a participant
- major disruption or damage to the relevant facilities of the participant or their representative that resulted in these facilities being disabled or evacuated for a prolonged period
- hardware or software failure, data corruption or loss suffered by either a participant or AusIndustry
- delivery delays, such as uncharacteristic postal delays outside a participant's control (e.g. a postal strike)
- an unforeseeable occurrence or a circumstance outside the control of the participant or its representative.

These circumstances are examples only and not exhaustive. Each request for an extension of time to lodge a quarterly return will be considered on its merits.

What are the requirements of the extension of time?

An application for an extension of time to lodge a quarterly return must be in writing and should include:

- the name of the participant and their ATS Number
- the quarterly return period that the extension relates to
- the reasons for the application, and preferably, the documentary evidence in support of those reasons (*Documentary evidence may*

include, but is not limited to, receipts, dockets, email notifications, facsimile transmission reports and other records maintained by the participant or their representative.)

- the duration of the extension that is being requested (*The duration of the extension will be determined as stated below.*)
- the name, position, and signature of the authorised person.

Participants who are not granted an extension will be required to fulfil their obligations under the *Automotive Transformation Scheme Regulations 2010* by completing the quarterly return within the 45 day period for lodging such returns. For this reason, requests for an extension of time to lodge a quarterly return should be made as early as possible within the 45 day period for lodgement.

What are the unacceptable circumstances?

AusIndustry will evaluate an application for an extension of time on the basis of its knowledge of the participant's management capabilities, past performance, and documentary evidence or any statutory declaration that may have been provided in support of the application.

AusIndustry will generally not consider that 'special circumstances' exist where:

- a participant, or their representative, has failed to prepare its Quarterly Return
- a participant, or their representative, has prepared its quarterly return, but has failed to send it to AusIndustry within the 45 day deadline
- there are routine delays in delivery
- a participant, or their representative, mails a quarterly return less than four working days prior to the end of the 45 day deadline
- the failure to lodge the quarterly return within the 45 day deadline is due to a participant's state of finances
- the failure to lodge the quarterly return within the 45 day deadline is due to advice given to a participant by their representative, agent or adviser.

These circumstances are examples only, and not exhaustive. Each request for an extension of time to lodge a quarterly return will be considered on its merits.

How will AusIndustry respond to an extension of time?

AusIndustry will respond to all applications for an extension of time. AusIndustry's decision will contain the following information:

- the name of the participant, their ATS Number and the date of the application
- the approval or refusal of the application and the reasons for it
- where the application is approved, the period of the extension and in most cases a maximum of 10 days from the 45 day deadline
- where the application is approved, a statement that no further extensions will be permitted beyond the approved extension date.

Is there any review of the decision?

The *Automotive Transformation Scheme Regulations 2010* do not provide for a review of a decision refusing an application for an extension of time.