

Dear Applicant,

We have been considering your request for internal review, and the document answerable to the scope of your request requires consultation with third party entities external to the ATO.

To provide them with a reasonable time to consult on the relevant document, a decision on your internal review request will not be made by 22 December 2025, and as such we will be seeking an extension of time from the Office of the Australian Information Commissioner under section 54D of the *Freedom of Information Act 1982*.

Yours faithfully,

FOI Team