



Australian Government
Australian Taxation Office

Taxpayers' charter

What you need to know

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PUBLISHED BY

Australian Taxation Office
Canberra
June 2010

NAT 2548-06.2010
JS 15729

Foreword



Australia's tax and superannuation systems are community assets and we all have a role to play in their care and maintenance. These systems underpin the way of life we enjoy in Australia.

Members of the community play their part by fulfilling their responsibilities under the law, including being able to access benefits that may be available to them. As administrators, our role is to build the community confidence in these systems that encourages people to do the right thing.

To foster that confidence, we need to have a relationship with the community based on mutual trust and respect. We nurture that relationship by:

- being open, transparent and accountable in our dealings with the community
- being professional, responsive and fair, taking into account people's circumstances and previous compliance behaviour
- trying to make it as easy as possible for people to comply with their obligations
- supporting those who want to properly participate in these systems
- being firm with those who try to avoid their obligations, and effective in bringing them to account.

The Taxpayers' Charter (the charter) explains what you can expect from us in doing this, and we are committed to following it in all our dealings with you.

A handwritten signature in black ink that reads "Michael D'Ascenzo". The signature is written in a cursive, flowing style.

Michael D'Ascenzo Commissioner of Taxation



Introduction

The charter is for everyone who deals with us on tax, superannuation, excise and the other laws we administer.

It sets out the way we conduct ourselves when dealing with you. It will help you understand:

- what you can expect from us
 - your rights and obligations
 - what you can do if you are not satisfied.
-

Your rights

You can expect us to:

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TREATING YOU FAIRLY AND REASONABLY

We will:

- treat you with courtesy, consideration and respect
- behave with integrity and honesty
- act impartially
- respect and be sensitive to the diversity of the Australian community
- make fair and equitable decisions in accordance with the law
- resolve your concerns, problems or complaints fairly and as quickly as possible.

MAKING FAIR AND EQUITABLE DECISIONS

We apply the law consistently when we make a decision about your affairs. However, we listen to you and will take your circumstances into account if they are relevant to the decision and the law allows us to.

- For more information, visit our website at www.ato.gov.au and search for 'Treating you fairly and reasonably'.

TREATING YOU AS BEING HONEST UNLESS YOU ACT OTHERWISE

We presume you tell us the truth and that the information you give us is complete and accurate unless we have reason to think otherwise.

Generally, you prepare the information you need to claim your entitlements and meet your obligations, then you give this information to us. Based on this information, you either make or receive a payment.

We recognise that people sometimes make mistakes. We differentiate between mistakes and deliberate actions. If you make a mistake, we give you the opportunity to explain. We listen to you and take your explanation into account.

We have a responsibility to the community to ensure everyone complies with the laws we administer. These laws give us certain periods of time to review information you have given to us. Reviewing your information does not mean we think you are dishonest, but if we do find discrepancies, we take follow-up action.

- For more information, visit our website at www.ato.gov.au and search for 'Treating you as being honest'.

OFFERING YOU PROFESSIONAL SERVICE AND ASSISTANCE

To do this, we:

- help you understand your rights and entitlements in our dealings with you
- give you our names

❗ In very limited circumstances – where safety is an issue – we may give another form of identification. In many situations we introduce ourselves by our first name. However, where we initiate contact with you – for example, to check information you have provided – or if you specifically ask, we provide full names.

- give you contact details so you can get further information if you need it, but if you have a more complex query, we put you in contact with someone who can help you
- get back to you when we say we will, but if we cannot help you immediately, we take your contact details and get back to you as soon as possible
- aim to provide timely responses to your enquiries and requests
- apologise for our mistakes and fix them as quickly as possible
- try to use plain and clear language in our published information and when we speak or write to you
- provide some of our information in languages other than English on our website at **www.ato.gov.au**
- provide advice and information in a way that meets your needs where possible, including access to services such as the Translating and Interpreting Service, the National Relay Service (for people who are deaf, or have a hearing or speech impairment) and the Aboriginal and Islander centre.

ACCEPTING YOU CAN BE REPRESENTED BY A PERSON OF YOUR CHOICE AND GET ADVICE

You can get help with your affairs and in dealing with us. You can have different people deal with us on different matters. Help may include preparing tax returns, activity statements and objections against assessments; and getting advice about your affairs.

You must tell us if you want a person to act on your behalf or discuss your affairs with us.

In most situations you can choose any person to help you but the laws set out who can charge a fee for providing this help. Generally, only a registered tax agent or BAS agent (registered agent) can charge a fee for providing tax agent services.

The Tax Practitioners Board is responsible for regulating the provision of tax agent services.

- For more information, including what 'tax agent services' covers, visit the Tax Practitioners Board website at www.tpb.gov.au

- ⓘ You are still responsible for the accuracy of information you give us, even if someone else, including a registered agent, helps you to prepare a tax return or other tax document.

RESPECTING YOUR PRIVACY

In administering the laws, we collect information about you. We may get this information from you or from other parties. We must respect your privacy and keep your information confidential.

In some circumstances, the law allows us to disclose your information to others for specific purposes.

If you think that your privacy or the confidentiality of your tax information has been breached because of our actions, your first step should be to try to resolve it with the tax officer you have been dealing with (or phone the number you have been given).

If you are not satisfied, talk to the tax officer's manager. If you are still not satisfied, you can make a complaint (see 'Respecting your right to make a complaint' on page 12).

THE PRIVACY COMMISSIONER

If you are not satisfied with the way we have handled your complaint, the Privacy Commissioner may be able to help you. More information about the Privacy Commissioner is available from their website at www.privacy.gov.au or you can phone **1300 363 992**.

- For more information, visit our website at www.ato.gov.au and search for 'Respecting your privacy and confidentiality'.

KEEPING THE INFORMATION WE HOLD ABOUT YOU CONFIDENTIAL

The tax laws have secrecy provisions about using and disclosing your information.

We can only look at, record, discuss or disclose information about you when it is a necessary part of our job or where the law specifies that we may. The most common reasons for disclosing your information are to check your eligibility for government benefits and for law enforcement reasons.

If you contact us to discuss your affairs, you must have proof of your identity. This ensures that your personal information is given only to you, or to someone who can show that they are authorised to act on your behalf. For example, if you phone us, you could prove your identity by giving your date of birth, your address (as notified to us previously) and details from an ATO-generated notice. Other information can also be used as proof, depending on your circumstances.

- For more information, visit our website at www.ato.gov.au and search for 'Respecting your privacy and confidentiality'.

GIVING YOU ACCESS TO INFORMATION WE HOLD ABOUT YOU

The *Freedom of Information Act 1982* gives you the right to have access to information about you in documents we hold. You can also get access to documents that help us make decisions, such as public rulings, ATO procedures and guidelines.

You also have the right to ask us to change the personal information we hold about you if you think the information is incomplete, incorrect, out of date or misleading.

We may refuse to give you access to documents because they are exempt documents – for example, where disclosure could reasonably be expected to prejudice an investigation or the proper administration of the law.

The cost of freedom of information requests is set by the law.

If you want to access any of our documents, you should contact us first. We can provide copies of some of the more commonly requested documents without the need for you to make a freedom of information request. For example, we can provide a copy of any of your recent notices of assessment, free of charge. We can also provide copies of any of your recent tax returns, although there may be a small fee for these.

- For more information, visit our website at www.ato.gov.au and search for 'Accessing information under the Freedom of Information Act'.

HELPING YOU TO GET THINGS RIGHT

We aim to provide accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

Our information ranges from published information about how the law applies generally to advice to you personally about how the law applies to your circumstances.

If you think our published information does not fully cover your circumstances, or you are unsure how it applies to you, contact us and we will help you to work out what is most appropriate to your needs.

IF OUR INFORMATION IS INCORRECT OR MISLEADING

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we or you should take.

HOW TO ACCESS OUR INFORMATION

You can get information from our website at www.ato.gov.au or have copies of our printed publications posted to you. You can also write to us or talk to us on the phone or in person.

- For more information, visit our website at www.ato.gov.au and search for 'Helping you to get things right'.

EXPLAINING THE DECISIONS WE MAKE ABOUT YOU

When we give you a decision about your affairs, we explain that decision to you. We also provide a contact number for the person or area of the ATO handling your case. We try to explain our decisions clearly. However, if you have questions, or you think we have made a mistake, or that we have not given you a good enough reason for our decision, contact us on the phone number we have given you.

Generally, we explain our decision in writing. If we give you our decision orally, we will give you the explanation at the same time. In some very limited circumstances, we will not be able to explain our decisions fully, although we will still provide as much information as we can. For example:

- if another person is involved, releasing information about our decision may breach their privacy or the secrecy provisions in the tax laws
- if we suspect fraud, we may not release information because it might jeopardise our investigations.

➤ Under the *Administrative Decisions (Judicial Review) Act 1977* (ADJR), you are entitled to get a free written statement setting out the reasons for some decisions we make about your tax affairs. The Act does not cover all decisions and there are some important exceptions – for example, decisions about assessments. For more information about ADJR, visit our website at www.ato.gov.au and search for ‘Accountability and Review of Decisions’. You will need to select the ‘legal database’ box under the search field.

RESPECTING YOUR RIGHT TO A REVIEW

When we give you a decision about your affairs, we explain how you can get the decision reviewed and tell you if there are time limits.

If there are several review options, we explain how these differ. For example, some reviews look at questions of law and others involve checking that we followed the correct process in reaching the decision.

We will try to resolve any problems as quickly as possible. If we have made a mistake, we want to fix it at the least cost to both of us.

If you want us to review a decision, use the contact details we provide to contact the person or area of the ATO handling your case.

Reviews are conducted by a tax officer who did not make the original decision.

In many cases, if you disagree with our review decision you can ask for an independent, external review. For some decisions you will have the choice of applying to the Administrative Appeals Tribunal for a review or appealing to the Federal Court.

- For more information about your right to a review, visit our website at www.ato.gov.au and search for 'Review rights'.

COMPENSATION

In some circumstances, you may be entitled to be paid compensation. If you feel that our actions have directly caused you to suffer a financial loss, contact our toll-free compensation assistance line on **1800 005 172**.

- For more information about compensation and when it may be available, visit our website at www.ato.gov.au and search for 'Compensation'.

RESPECTING YOUR RIGHT TO MAKE A COMPLAINT

If you are not satisfied with our decisions, service or actions, you have the right to make a complaint.

We recommend that:

- you first try to resolve your problem with the tax officer you have been dealing with (or phone the number you have been given)
- if you are not satisfied, or if you find it difficult to raise the issue with the tax officer, talk to the tax officer's manager
- if you are not satisfied with the way your complaint is being handled, phone our complaints line on **1800 199 010**.

You can also make a complaint by:

- lodging a complaint form online – visit our website at **www.ato.gov.au** and search for 'Complaint'
- sending us a Freefax on **1800 060 063**
- writing to us at
ATO Complaints
PO Box 1271
ALBURY NSW 2640

We treat complaints seriously. If you come to us with any problems or complaints, we will try to resolve them quickly and fairly. Complaints also provide us with important feedback and help us to identify how we can improve our service.

THE COMMONWEALTH OMBUDSMAN

If you have a complaint, you should try to resolve it with us first. If you are unable to, or if you are not satisfied with the way we have handled your complaint, the Commonwealth Ombudsman may be able to help you.

More information about the Ombudsman is available from their website at **www.ombudsman.gov.au** or you can phone **1300 362 072**.

- For more information, visit our website at **www.ato.gov.au** and search for 'Complaint'.

MAKING IT EASIER FOR YOU TO COMPLY

We try to make your dealings with us as straightforward and as convenient as possible by:

- making it easier for you to understand your obligations and how to meet them
- making it cheaper for you to comply by reducing the workload, time and effort involved
- producing products and services that make sense to you and that fit with the systems you use every day.

To do this effectively we:

- consult regularly with the community
- involve the community in the design of our products and services
- test prototype products and services with the people who will use them.

BEING ACCOUNTABLE

We take the need to be accountable and meet the commitments made in this charter very seriously.

When we make a decision about your affairs, we explain that decision and tell you about your rights and obligations in relation to it. We also give you contact details if you have any queries or need more information.

If we cannot resolve an issue quickly, we keep you informed about our progress. We take all reasonable steps to see issues through to resolution.

We publish our service (timeliness) standards and our performance against them on our website at **www.ato.gov.au**

We share with the public details about the issues we are confronting and the results of our actions.

We consult with the community to measure our professionalism and how well we are performing against the commitments we make in this charter.

We are accountable to Parliament and the Australian community.

➤ For more information about your rights and obligations, visit our website at **www.ato.gov.au** and search for 'Charter'.

If you have any questions or comments about this charter, you can email us at **charterreview@ato.gov.au**

Your obligations

We expect you to:

Be truthful.....	16
Keep the required records.....	16
Take reasonable care.....	16
Lodge by the due date.....	17
Pay by the due date.....	17
Be cooperative.....	17

BEING TRUTHFUL

The tax and superannuation systems are based on you providing complete and accurate information. This includes:

- providing correct information on your tax returns, activity statements and other documents
- providing the full facts and circumstances when you seek advice
- answering questions completely, accurately and honestly.

➤ For more information, visit our website at www.ato.gov.au and search for 'Treating you as being honest'.

KEEPING THE REQUIRED RECORDS

The law sets out the records you must keep.

Keeping good records allows you to prepare accurate tax returns, activity statements and other documents as well as helping you keep track of your financial affairs. Generally, your records must be in English and you must keep them for five years.

We publish a range of information on record keeping for different situations. If you would like more information, visit our website at www.ato.gov.au or contact us.

TAKING REASONABLE CARE

You must take reasonable care that you provide complete and accurate information in your tax returns, activity statements and other documents. This means you must take the amount of care that a reasonable person in your circumstances would take to meet their obligations.

You are responsible for your affairs even if someone else, including a registered agent, helps you.

➤ For more information, visit our website at www.ato.gov.au and search for 'Treating you as being honest'.

LODGING BY THE DUE DATE

Tax returns, activity statements and a number of other documents and information must be lodged by certain dates. If you are having difficulty complying with these dates, contact us before the document or information is due. Based on your circumstances, we may be able to give you extra time to lodge.

Even if you cannot pay the amount owing you should still lodge your tax return or activity statement on time. We may be able to allow you extra time to pay (see 'Paying by the due date').

Penalties may apply if you do not lodge on time.

PAYING BY THE DUE DATE

You must pay the taxes and other amounts you owe by the due date. If you are having difficulty doing this, contact us as soon as possible – preferably before the due date – to discuss your situation. It may be possible to give you extra time to pay without interest charge or to negotiate an arrangement to pay by instalments. If we do enter into such an arrangement, you will normally have to pay interest on the late payment.

BEING COOPERATIVE

We prefer to work with you cooperatively, providing you with help to meet your obligations voluntarily. However, if you are uncooperative or obstructive, we may need to take firmer action. For example, we have formal access and information gathering powers that we use if necessary. People who are obstructive may even be prosecuted.

We ask that you treat us with the same courtesy, consideration and respect we are expected to give you. If we are subjected to rude or abusive behaviour, we may end an interview or phone call.

- For more information about your rights and obligations, visit our website at www.ato.gov.au and search for 'Charter'.

If you have any questions or comments about this charter, you can email us at charterreview@ato.gov.au

MORE INFORMATION

We provide a range of information about tax and superannuation. You can:

- visit our website at **www.ato.gov.au**
- phone our self-help lines (24 hours a day, 7 days a week)
 - personal self-help **13 28 65**
 - business self-help **13 72 26**
- use the numbers below (8.00am – 6.00pm, Mon to Fri) to speak to us
 - personal **13 28 61**
 - business **13 28 66**
 - superannuation **13 10 20**
 - fuel grants **1300 657 162**
 - Aboriginal and Islander centre **13 10 30**

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

- ❗ Calls from your home phone to a 13/1300 number from anywhere in Australia are charged at a fixed rate. That rate may vary from the price of a local call and may also vary between phone service providers. Calls to a 1800 number from your home phone are free. Calls from a public phone and mobiles may be timed and charged at a higher rate.

