



Guidelines for contractors and suppliers

Includes values and ethics, work health and safety, information security and management, and our invoicing processes.

Invoicing



Understand the appropriate methods for invoicing and our payment terms.

Ethical business relationship statement



The ethical business relationship (EBR) statement details codes of conduct and mutual responsibilities in our business dealings.

Work health and safety for contractors and suppliers



Guidelines to assist contractors and suppliers in understanding our work health and safety requirements.

Information security guidelines for contractors



Detailed information security guidelines for contractors to the ATO.

Information management for our contractors



Information management by our contractors is a crucial part of government administration and accountability.

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Invoicing

Understand the appropriate methods for invoicing and our payment terms.

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eInvoicing

eInvoicing is the ATO's preferred channel to receive invoices and enables us to pay suppliers faster. eInvoicing is the standardised exchange of invoice information between suppliers' and buyers' accounting software through the secure Peppol network. Find out more at [eInvoicing for government](#).


To start using eInvoicing, check the [eInvoicing Ready product register](#)  to find out if your existing accounting software is ready for eInvoicing.

PDF invoices

If you aren't using eInvoicing, you need to email your PDF invoices to invoice@ato.gov.au. Do **not** send invoices directly to your ATO contact.

When you email invoices to us, they must:

- have only one [purchase order](#) per invoice
- include an invoice number
- include a purchase order number
- include the ATO contact name and email address (where there is no purchase order)
- be in PDF format (one invoice only per PDF attachment).

Supporting documentation can be provided. However it must be in a separate document to the invoice, in Excel or Word format. A [Separator sheet \(PDF, 28.2KB\)](#)  must be used between the invoice and supporting documentation.


Purchase orders

ATO suppliers under a contract or work order arrangement will automatically receive a purchase order (PO) notification when engaged to provide goods and services. A PO will also be issued when changes are made to an existing arrangement.

Payment terms

When and how you receive payment depends on the contract's cost, duration and complexity.

For some procurements, payment may be made in instalments or at different stages of the contract. These are referred to as milestone payments. If this applies to you, refer to your contract for dates. Also check if performance or other dependencies are linked to payment terms.

Providing all the information we need on your invoice will increase the chance [you'll get paid on time](#) .

Ethical business relationship statement

The ethical business relationship (EBR) statement details codes of conduct and mutual responsibilities in our business dealings.

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Our ethical business relationship (EBR) statement is built on personal and professional values, and public and private sector objectives and standards.

When working with us there are a number of things you can expect from us and certain things we expect from you.

What you can expect from us

You can expect us to:

- operate within the law
- comply with our legal obligation to maintain the secrecy of information we have as a tax administrator about a supplier's taxation affairs and not access or use that information for our business dealings with that supplier
- manage activities with integrity, professionalism, honesty and fairness

- disclose and take reasonable steps to avoid any conflict of interest (real or apparent)
- ensure that any outside employment our staff are permitted to undertake will not compromise their ATO duties and responsibilities
- have open and accountable procurement processes
- treat all potential suppliers and contractors equitably
- control access to information held on contractors and in particular information that meets confidentiality requirements (including commercially sensitive or taxpayer-related information)
- resolve problems through timely, effective and equitable mechanisms and processes
- apply probity and conflict of interest requirements proportionate to the risks
- not use our duties, status, power and authority in order to seek or gain a benefit or advantage for ourselves and any other person
- not seek to benefit from supplier practices that may be dishonest, unethical or unsafe
- actively discourage our staff from accepting gifts, hospitality or any other benefits offered by virtue of their employment with the ATO or the APS
- ensure that any purchases identified through market research, unsolicited proposals or innovations follow Commonwealth procurement policies
- purchase from our panel arrangements whenever possible and comply with the mandatory provisions in Whole-of-Government and Coordinated Procurement Contracting
- meet our individual and collective responsibilities
- provide a clear channel of communication to report unethical practices in our business relationships
- base our administration and management of contracts on the contract terms and conditions.

What we expect from those providing goods and or services

We expect you to:

- comply with your obligations under Australian tax laws and meet any relevant international taxation arrangements
- comply with the law and tell your contract manager as soon as you are aware of anything about your business and tax activities that may impact on the reputation of us or delivery of services to us
- provide accurate, reliable and timely advice and information
- advise of actual and apparent conflicts of interest as soon as you become aware of them
- act ethically, fairly and honestly in all dealings with us
- work with us according to Commonwealth procurement policies
- deliver services in an environmentally sustainable manner
- only use ATO equipment, resources and information for its official purpose
- comply with all ATO security, privacy and system control requirements when dealing with sensitive information and material to protect its confidentiality and security
- refrain from offering gifts or inducements to ATO employees
- refrain from discussing ATO business and information in the media
- assist us to prevent unethical practices in our business relationships
- have as part of your business practices a way of receiving and resolving problems
- be responsible for your personnel and sub-contractors and ensure they are aware of this statement and act in an ethical manner to achieve the standards and behaviour we expect of businesses we deal with.

We may also ask you to:

- agree to relationship principles that set out how you will work with us and other contractors on significant contracts
- follow our procedures to inform us of innovative ideas and products.

Intellectual property rights

All parties will respect the intellectual property (IP) rights of others.






All parties recognise the necessity of having the appropriate IP rights to enable the work to be delivered and for us to fulfil our role.

The parties will be proactive and alert each other where necessary IP rights have not been covered in tenders and contracts and then negotiate and formalise any access, licence and use of intellectual property.

Legislative and policy framework

A number of legislative, policy and related documents form the Commonwealth framework within which we conduct procurement and business activities.

These include:

- [Public Governance, Performance and Accountability Act 2013](#) ,
- [Commonwealth Procurement Rules \(CPRs\)](#) 
- [Privacy Act 1988](#) 
- [Australian Government Protective Security Policy Framework](#) 
- [Public Service Code of Conduct](#) 

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Work health and safety for contractors and suppliers

Guidelines to assist contractors and suppliers in understanding our work health and safety requirements.

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We are committed to our workers' health, safety and wellbeing. We recognise a safe and healthy workplace is an essential component in creating an environment in which people can effectively contribute to achieving community and business outcomes.

When doing business with us, contractors and suppliers are expected to contribute to creating a safe and healthy workplace by complying with the following information.

Work health and safety principles

Our work health and safety (WHS) policy is based on the following principles:

- everyone has a right to a safe and healthy workplace
- the physical and psychological wellbeing of workers is essential in creating a rewarding and productive workplace
- we recognise our responsibilities to work towards eliminating work-related injury and illness, and support and rehabilitate injured workers
- a strong and open relationship with workers and health and safety representatives is essential
- workers have a responsibility to act in a safe manner and to report risks and accidents as they occur
- promoting improvements in WHS practices is important to achieve a healthier and safer working environment.

What you can expect of us

When working with us under a contract, agreement or other documented work arrangement we will:

- consult with contractors about work health and safety duties and obligations to determine how shared responsibilities will be managed
- provide induction training and workplace walkthrough before you start any contracted work
- ensure a COVID- 19 safe working environment
- provide workers with a safe and healthy workplace in which physical and psychological risks are eliminated or mitigated
- provide safe furniture, equipment and systems of work
- train workers so they can use the furniture and equipment correctly and work safely
- supervise workers to monitor their health and safety
- provide adequate facilities for the welfare of workers and visitors
- consult with workers on matters that may affect their health and safety
- investigate health and safety incidents and implement further risk mitigation if needed
- ongoing monitoring of the contract to ensure contract specific WHS requirements are met.

We will also:

- provide sufficient information to a supplier so they understand how we will use a product
- comply with the supplier's recommendations about the safe use, storage and disposal of products supplied to us.

What we ask of you

If you are working with us under a contract, agreement or other documented work arrangement we ask that you:

- comply with your obligations under Australian work health and safety legislation and contract specific WHS requirements

- consult with us in relation to work health and safety duties and obligations to determine how shared responsibilities will be managed
- comply with COVID- 19 Government and health recommendations
- demonstrate you have an effective WHS management system
- provide information on how health and safety risks have been eliminated or mitigated in work undertaken for us
- comply with contract specific WHS requirements for qualifications, licences and registration
- comply with the procedures we have implemented to protect workers' health and safety
- report all incidents that have affected the health and safety of people
- provide sufficient information to allow us to monitor contract specific WHS performance
- understand failure to achieve WHS standards can result in ending the contracted services.




Additionally, we ask that you:

- supply products designed and manufactured to minimise the risk of injury to workers and visitors
- install plant or structures so they will be safe
- provide sufficient information on the safe use, storage and disposal of the product so risks can be eliminated or mitigated.

Legislative and policy framework

There are several legislative, policy and related documents that form the Commonwealth framework within which we conduct health, safety and procurement activities.

These are the most important:

- [Work Health and Safety Act 2011 \(Commonwealth\)](#) 
- [Work Health and Safety Regulations 2011 \(Commonwealth\)](#) 
- [Work Health and Safety Codes of Practice \(Commonwealth\)](#) 

- [Guidance on occupational health and safety in government procurement \(PDF, 862KB\)](#) | 

Who do I go to for help?

Enquiries about contract requirements should be made to your contract manager.

Copies of ATO policies relating to work health and safety can be obtained from PeopleHelpline@ato.gov.au

QC 16591

Information management for our contractors

Information management by our contractors is a crucial part of government administration and accountability.

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About information management

Information management is the basis for establishing and maintaining documentary evidence of government activities and decisions

supporting good business practice.

It ensures information assets (records, information, and data) are managed in accordance with business, community and legal requirements.


The need for information management is equally applicable whether government business is conducted within government agencies or outsourced.

Commonwealth information assets

In the Australian Government context, we use 'information asset' as an encompassing term for records, information and data in any format.

Information that you create, send or receive as part of your work for the ATO are Commonwealth information assets. These assets provide evidence of what the ATO has done and why.

All information assets must be managed in accordance with:

- the [Archives Act 1983](#)  requirements
- other [related legislative and policy practices](#).

Contractor responsibilities

All contractors must comply with the ATO's legislative and policy framework. This includes, but is not limited to:

- meeting minimum information asset management standards for information assets, including **information security requirements**
- ensuring that information assets are not inappropriately used, disclosed, or held in the custody of a party other than the ATO without formal approval
- maintaining information assets during the contracted period in a format that is accessible to the ATO
- returning Commonwealth information assets to the ATO at the end of the contracted period within a reasonable timeframe and in formats acceptable to the ATO
- not destroying Commonwealth information assets without permission of the ATO.

Ownership of information assets

Where a contractor provides services on behalf of or to the ATO, ownership of existing or new information assets created by the contractor generally vest in the ATO. This includes intellectual property rights such as copyright.

Where a contractor provides services to the Australian Government itself, rather than to its external clients, ownership of information assets may not vest in the ATO. For example, where the ATO contracts a contractor to write a report for the ATO, the report will be an ATO information asset owned by the ATO. However, the contractor's business records surrounding that contract are not considered to be ATO information assets and remain the property of the contractor.







Specific requirements about the management of ATO information assets will be covered in the provisions of the contract or the contractor's operating procedures as approved by the ATO.






Legislative and policy framework

There are several legislative, policy and related documents that form the framework within which we maintain our information asset management standards.

This framework keeps us accountable to Government and to the Australian community. The principles based on this framework apply to ATO information assets in the custody of contractors.

These include the:

- [Archives Act 1983](#) 
- [Criminal Code Act 1995](#) 
- [Freedom of Information Act 1982](#) 
- [Privacy Act 1988](#) 
- [Public Governance, Performance and Accountability Act 2013](#) 
- [Building trust in the public record: managing information and data for government and community](#) 
- ATO Records Authorities

- Active Compliance, Interpretive Assistance and Law Assurance, Policy and Law Design Advice [2014/00665764](#) 
- Customer Contact, Debt Collection and Registrations [2012/00339220](#) 
- Processing and Accounts (clients) [2011/00321676](#) 
- [The Administrative Function Disposal Authority \(AFDA\)](#) 
- [General Records Authority 40, Transfer of custody of records under Australian Government outsourcing arrangements](#) 

QC 59817

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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 should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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