



# Guidelines for contractors and suppliers

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

## Commitments and values

Learn about our commitments, values and our obligations to report to the National Anti-Corruption Commission.

## 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.

QC 33523

# Commitments and values

Learn about our commitments, values and our obligations to report to the National Anti-Corruption Commission.

**Published** 13 February 2025

## Our commitment

We are committed to working with businesses in an efficient, effective, economical and ethical manner to achieve better outcomes for all our goods and services providers.

We expect suppliers to act in an ethical manner and support our values so we can achieve mutual trust in our relationships. This is to ensure business dealings withstand public scrutiny.

Businesses and government agencies working with an ethical business relationship statement consistently achieve better results and reduce costs.

Benefits include:

- improved business relationships
- reduced disagreements

- quicker and easier problem resolution
- support for considering innovations from business
- helping businesses advance their organisational objectives.

## Our values

We value:

- fairness and professionalism
- the rule of law
- challenges and opportunities applying equally to us when conducting business with suppliers.

We are committed to the Australian Public Service (APS) Code of Conduct and APS values set out in the *Public Service Act 1999*. These identify government and community expectations about APS professionalism and integrity, and the values and principles that guide public administration.

## The National Anti-Corruption Commission

The National Anti-Corruption Commission (NACC) is an independent Australian Government agency.

The NACC's role is to prevent, detect, investigate and report on serious or systemic corruption in the Commonwealth public sector.


People who provide goods or services or who carry out functions under a Commonwealth contract fall under the NACC jurisdiction. This includes contractors, consultants and suppliers.

The Commissioner of Taxation has mandatory obligations to refer certain issues to the NACC for potential investigation. This includes corrupt conduct that has occurred in the past, even if the person has left the ATO.

For more information, visit [nacc.gov.au](https://nacc.gov.au) .

## How to report matters

You must report any suspected or witnessed corruption. You can contact the:

- ATO's SpeakUp channel
  - phone **02 6216 2919**
  - email [SpeakUp@ato.gov.au](mailto:SpeakUp@ato.gov.au)
- [NACC](#)  – This is called a voluntary referral.

QC 105384

## Invoicing


Understand the appropriate methods for invoicing and our payment terms.

**Published** 25 August 2025

## eInvoicing


eInvoicing is the ATO's preferred channel to receive supplier 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](#).

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

When sending us an eInvoice, please use our ABN [51 824 753 556] as our address (please check it's correct in your customer records), and include the following information in your eInvoices so we can process and pay you as fast as possible:

- the purchase order number must be included, if you have a contract or work order arrangement
- for non-purchase order invoices, include the ATO contact person's name and email address (this will help us direct your eInvoice for faster approval)

- put Australian Taxation Office in the buyer name field
- your contact email address or name (this will help us if we need to clarify something with you)
- payment information (bank details so we can pay you via EFT)
- the elnvoice must meet the requirements for a [correctly rendered invoice](#) .


The ATO can accept supporting documents attached to the elnvoice in the following formats:


- PDF
- XLSX
- JPEG and ODS formats.

## PDF invoices

If you aren't using elnvoicing, you need to email your PDF invoices to [invoice@ato.gov.au](mailto:invoice@ato.gov.au). **Don't** 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 (if there is no purchase order)
- be in PDF format (one invoice only per PDF attachment)
- meet the requirements for a [correctly rendered invoice](#) .

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](#) .

QC 105385

## Ethical business relationship statement

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

**Last updated** 13 February 2025

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](#) 

# Work health and safety for contractors and suppliers

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

**Last updated** 17 July 2025

## Our commitment to workers' health, safety and wellbeing

We are committed to supporting the health, safety and wellbeing of our workers. We recognise a healthy and safe workplace is essential to fostering an environment in which people can meaningfully contribute to community and business outcomes.

When doing business with us, contractors and suppliers are expected to contribute to a healthy and safe 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 healthy and safe 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 healthy and safe 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
- provide workers with a healthy and safe 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.

## Safety induction

Safety induction for contractors is crucial to ensure they understand the specific health and safety requirements of the workplace.

Contractors who do work at any of our site locations will receive a safety induction including:

- emergency and evacuation procedures
- first aid assistance and support
- site contact person for reporting health and safety incidents or seeking assistance.

Contractors must complete the safety induction checklist with the staff member who delivered the induction briefing session.

Contractors and visitors do not require a safety induction if they:

- are a returning contractor and have recently completed the site safety induction
- have a staff member escorting them at all times
- are not doing construction and maintenance work
- are not doing work that has work health and safety hazards, such as installing electrical equipment.

## **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
- 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.

## **Behaviour standards**

All staff and contractors should treat each other with respect and courtesy in the workplace. We expect all staff to adhere to the APS Code of Conduct.

Harassment, bullying and discrimination is not tolerated, and this type of behaviour is expected to be reported.

Read more about the [Code of Conduct](#)  on the Australian Public Service Commission website.

## **Storage and deliveries**

The contractor shall not store any plant, equipment or supplies on site unless prior permission has been granted, where appropriate.

Deliveries should be coordinated with the on-site contact person, taking into account suitable methods and times.

## **Reporting safety incidents**

The contractor must report any safety issue to their on-site contact or other key personnel.

We use a real-time reporting system, and key personnel will assist contractors to submit a report to ensure the matter is managed appropriately.

## **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](mailto:PeopleHelpline@ato.gov.au)

During your visit to the workplace, contact your designated on-site representative for any queries.

QC 16591

## Information management for our contractors

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

**Last updated** 13 February 2025

## 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.

## Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).