ATO Strategy 2026–30

The Australian Taxation Office Strategy – shaping a simpler, stronger system.

Last updated 24 July 2026

The ATO Strategy sets out our longer-term direction for the years ahead. It sets out our purpose and vision, the choices we are making, and the strategic shifts that will help us to deliver a fair and effective tax system into the future.

The Strategy explains where we will maintain, evolve or transform, recognising that some actions will extend beyond 2030.

Read the strategy below or download the Australian Taxation Office Strategy 2026–30 (PDF, 720KB).

Image shows a banner from the PDF that says 'ATO Strategy 2026-30'

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Commissioner's foreword

Published 22 June 2026

Australia's tax system is strong. It supports confidence in our economy, funds the services Australians rely on, and enables governments to invest for the future. When the system works well, people and businesses can participate with certainty and confidence.

At the ATO our purpose is clear: we collect tax for the government that funds the services the community depends on. We must deliver on this responsibility consistently and do it well.

Most people want to do the right thing with their tax affairs. Our role is to help them get it right through clear guidance, timely support and an empathetic approach. At the same time, those who choose not to meet their obligations should expect firm and fair consequences.

The ATO Strategy is a key initiative under Our Performance Evolution. It sets a strong foundation for how we think bigger about the system as a whole, act bolder in the choices we make, and deliver together as one ATO for the community we serve. We will shift deliberately and with discipline, while remaining responsive to exceptional circumstances. Significant economic or system-wide events may require us to adjust our focus or sequencing to protect revenue, maintain confidence in the tax system and support the community when it matters most.

Our success depends on how we show up together: to bring our capability and insight, make consistent choices, take accountability for actions and deliver with discipline. By doing these things every day we reinforce confidence in the tax system.

Together, we will continue to build a modern and resilient tax system. One that remains fair, trusted and focused on delivering our purpose now and into the future.

Rob Heferen

Commissioner of Taxation
Registrar of the Australian Business Register, Australian Business Registry Services, and Register of Foreign Ownership of Australian Assets

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About the ATO Strategy

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You can download a version of the Australian Taxation Office Strategy 2026–30 (PDF, 720KB).

This strategy (the Strategy) explains our ambition, and where we are heading over the next few years. It sets out the strategic shifts and actions that will position us to deliver on our purpose and vision.

It provides direction, and clarifies where we will maintain, evolve or transform to administer a fair and effective tax system into the future. Actions will progress at different times, with some extending beyond 2030. Choices not reflected in the Strategy are intentional, allowing us to focus our efforts where they will have the greatest impact.

Delivering on the Strategy depends on a way of working and culture that supports system-level thinking, accountable choices and delivering together, as one ATO.

The Strategy is supported by enterprise strategies and roadmaps that inform our corporate plan, as illustrated below.

Illustration shows the enterprise strategies and roadmaps that support the Strategy.

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A changing environment

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Digital services, emerging technology, global connections, and data-rich transactions are changing how individuals, businesses and criminals operate.

The administration of Australia's tax system must keep pace with how people live and work today. If we don't adapt to social and technological shifts, compliance gaps could grow, and community confidence could weaken.

These changes explain why the ATO must continue to evolve. They set the context for the choices we make, the shifts we pursue, and the future we are working towards – a simpler, stronger and more resilient tax system that delivers value for the community every day.

Australia's budget sustainability

Government relies on strong and steady tax revenue to fund essential services. As demand for these services continues to grow, the ATO must be an effective tax administrator focused on sustaining revenue, closing compliance gaps and building community trust.

Participation in the tax system

Rapid changes in the economic and digital environment are driving greater innovation and a growing diversity of income sources, introducing taxpayers to unfamiliar obligations. Some taxpayers, including those experiencing vulnerability, can face additional barriers, including time, costs and complexity in meeting their obligations. Maintaining willing participation requires trust in a level playing field and confidence in the ATO's administration.

Ecosystem partners

The tax system operates through a network of partners including digital intermediaries, tax practitioners and advisers, financial institutions, regulators, government agencies and international bodies.

As the way many people earn income, transact and interact evolve, these partners increasingly influence taxpayers' experience, compliance and trust. The operating environment continues to change, and all participants, including the ATO, must adapt their approaches to ensure the system remains effective, resilient and trusted.

Workforce changes

New ways of working, rising expectations of the workplace experience and increased use of technology are reshaping the workforce of the future. As processes become more automated, greater reliance is placed on human judgment to manage complexity and make fair, proportionate decisions. This increases the importance of the ATO's ability to attract, develop, engage and retain the right talent.

Technology landscape

As the economy becomes more digital, many taxpayers expect real-time, seamless and secure services. New tools including automation and artificial intelligence can assist by enhancing speed and consistency of decisions and interactions and reducing the cost of compliance. Keeping pace requires the ATO to make strategic technology choices that deliver value while supporting safe data sharing, managing cyber risks, and maintaining resilient systems.

Tax system integrity

Fraud undermines public confidence and erodes revenue collections. As the tax system becomes more digital, there is a growing threat of increasingly sophisticated, large-scale attacks. These threats move quickly and at scale. Earlier detection and prevention require strong partnerships and intelligence sharing to protect taxpayer data and the integrity of the tax system.

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ATO intent

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Our intent builds on our purpose and vision, clarifying our role and the direction we are heading as an organisation.

We help fund Australia's present and future by administering a fair and effective tax system. As the principal revenue collection agency, we deliver on our purpose:

- We collect tax so that government can deliver services for the Australian community.

Doing this well funds essential services such as roads, hospitals, schools and emergency services, while supporting a strong economy and a fair society.

We ensure all taxpayers pay the right amount of tax through systems, processes, and interactions that reduce costs. We protect taxpayers' rights and welcome proper scrutiny, acting with integrity, exercising sound judgment and owning our decisions.

In a rapidly evolving digital ecosystem, we work with partners to design integrated services and focus our efforts where the impact is greatest.

We are skilled and ready to adapt, embracing technology, data and digital tools to create a future where tax just happens, with most obligations met by default.

United by strong leadership, and a culture of collaboration and innovation, we will deliver on our vision:

- An Australia where every taxpayer meets their obligations because
  - complying is easy
  - help is tailored
  - deliberate non-compliance has consequences.

Complying is easy

We are shaping a future where all taxpayers can access digital services that are simple and intuitive, so obligations are largely met by default.

We are making this real by ensuring:

- lodgment obligations are streamlined or removed for more taxpayers, building on the improvements already delivered for individuals

- more tax is withheld closer to taxable event and at source, improving payment compliance and reducing the risk of taxpayers falling into debt
- pre-filling is expanded across all taxpayers using verifiable data including first party data generated through digital business and payment systems, other government agencies, employers and financial institutions.

Help is tailored

We are shaping a future where most taxpayers meet their obligations without needing our help, so we can focus on those dealing with complex affairs and those facing challenges or with less access or ability to use digital pathways.

We are making this real by ensuring:

- digital services are personalised, real-time and interactive, using prompts and nudges to help prevent errors and provide reminders
- our people have the capacity and skills to focus on complex matters requiring judgment, and support those unable to self-serve
- support is tailored to taxpayers' circumstances, including those who are experiencing vulnerability.

Deliberate non-compliance has consequences

We are shaping a future where we quickly detect and respond to non-compliance and fraud, and visible action drives ongoing compliance.

We are making this real by ensuring:

- our people are supported by automation, artificial intelligence and analytics to prevent fraud and non-compliance in real-time and target the right cases for reviews and audits
- people who repeatedly fail to lodge or pay, and deliberate misreporting, are met with visible and firmer enforcement
- aggressive arrangements exploiting gaps in the law to avoid reporting and paying tax are detected and disrupted earlier, and systemically

- strategic litigation and penalties clearly demonstrate the consequences of non-compliance and fraud.

To deliver on our intent we are focusing on what matters most with 5 strategic shifts that form the core of the ATO Strategy.

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Driving strategic shifts

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To realise our intent, we are making 5 strategic shifts that will transform how we administer the tax system and how we deliver as an effective agency.

These shifts respond to a changing environment and focus our effort where it will have the greatest impact. Each shift is supported by 3 clear actions that shape our services and partnerships and simplify the system. They do this by reducing compliance costs and making digital the default way most taxpayers meet their obligations. These shifts and actions encourage us to think bigger about system-wide outcomes. Together, they guide how we prioritise, invest and design changes over time.

An illustration that shows the 5 strategic shifts: Simplifying the tax experience; Closing the payment gap; Strengthening the system; Partnering across the ecosystem; Equipping a future-ready workforce.

These shifts and their associated actions will guide our decisions and planning and shape how we work with partners as the trustworthy administrator of Australia’s tax system and laws.

While we administer the tax system within the parameters set by government policy, we also influence and advocate future policy settings by sharing practical insights across government about how the tax system is working and where risks or opportunities are emerging.

Each of the 5 strategic shifts and their actions are detailed on the following pages.

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Simplifying the tax experience

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...so doing the right things is the easiest thing.

We aspire to a future where tax just happens, obligations are met with confidence, interactions are simple, and people spend less time on tax.

Today, some people find engaging with their tax stressful or confusing. They are not always sure what they need to do, or when. This uncertainty can lead to requests for guidance and support. Others continue to use paper forms, which can create delays, manual handling and errors. Supporting taxpayers and their advisers by offering clear information and guidance at the right times can simplify the experience.

We've already transformed the experience for most salary and wage earners through pre-fill and digital services like the ATO app, enabling fast, confident lodgment for the majority. Our focus now is delivering similar improvements for the business experience, while further empowering individuals and their advisers to self-serve with confidence with appropriate support for those unable to fully engage digitally.

We're digitalising tax by design

We'll embed tax into the systems people already use, designing experiences that are simpler, intentional, and accessible from the outset.

Clear, upfront guidance and prompts from registration onwards will help business owners meet their obligations more easily, freeing time to focus on what matters most to them. This will shift the business tax system to one where tax just happens, reducing compliance costs and supporting compliance by default.

With enhanced automation and increased pre-fill, we'll support more taxpayers and their advisers to confidently self-serve and self-assess, reducing unnecessary contact. This will free us to focus our support on those who need it most, including people experiencing vulnerability or facing barriers to digital engagement.

Shifts in action

1.1 Making tax just happen for business

by embedding compliance into business systems and supporting new businesses with timely guidance and prompts – so taxpayers understand and meet their obligations from the start.

1.2 Driving digital uptake and enablement

through defined channels and supporting taxpayers and their advisers to self-serve – so paper, calls and manual handling are significantly reduced.

1.3 Exploring simplified deductions

including investigating ways to standardise, automate and validate – so reporting and lodgment are faster, easier and more accurate.

We are shifting from disjointed interactions, often prompting contact with the ATO, **to** supported self-service and assessment in the channels taxpayers use, **resulting in** taxpayers meeting their obligations by default.

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Closing the payment gap

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...so we collect what's rightfully due.

We aspire to a future where paying tax is natural and timely, debts don't accrue and intervention is needed far less often.

Today, end-of-period reporting means tax is often due long after income is earned. While regular instalments can help, they aren't always enough to keep people on track. Most taxpayers pay on time, but across the system too many payments of income tax, employee superannuation, GST and other taxes are late or missed. Over time, insufficient withholding and late payments compound, leading to debts that quickly become unmanageable.

Our focus is on strengthening payment performance in sustainable ways, making on-time payment the norm, protecting employee entitlements and reducing taxpayers' compliance costs and avoidable debt before they start. This is a shift from managing debt after it arises to designing payment and reporting settings that help people stay on track from the start.

We're lifting payment performance

We'll make it easier to understand what's owed, when it's due, and how to meet those obligations, through real-time visibility of tax positions and aligning payments and reporting settings more closely with economic activity.

With payments and reporting together and timely support where needed, taxpayers will be supported to stay on track and plan with confidence, reducing follow-up and avoidable compliance effort. Businesses can trust they're meeting their obligations, and employees can trust their entitlements are paid.

As more taxpayers pay the right amount at the right time, the system becomes more sustainable and strengthens Australia's tax base, supporting essential services.

Shifts in action

2.1 Aligning tax payments to taxable events

by bringing reporting and payment settings closer to real time – so debts don't accrue and businesses have earlier visibility of their cash flow.

2.2 Assuring compliance in real time

by verifying and validating taxpayer positions, and eligibility from registration – so errors and overclaiming are avoided.

2.3 Exploring earlier collection points

using every interaction, intervention and insight – so tax is collected sooner in ways that remain fair.

We are shifting from delayed and non-payment leading to ballooning debt, **to** reporting and payments aligned with economic activity, **resulting in** a fairer system where everyone pays their share.

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Strengthening the system

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...so it works fairly and as intended.

We aspire to a future where taxpayers comply by default, and where evasion and fraud are identified and stopped before they can succeed, strengthening trust in a fair and resilient system.

Today, most taxpayers want to do the right thing. While some taxpayers make genuine mistakes, others deliberately exploit the system through misreporting, aggressive arrangements or concealing income. Some remain outside the system altogether. Serious fraud and evasion undermine fairness, weaken the level playing field and erode confidence for everyone.

By maximising the value of the data we hold, and embedding safeguards by design, we can clarify expectations, enhance services and take timely, proportionate action. This supports taxpayers to stay on track while preventing deliberate non-compliance and fraud by design, protecting those who do the right thing and reinforcing confidence in a system that works as intended.

We’re raising the bar

We’ll act earlier and more deliberately to protect the fairness and integrity of the system. By sharing our concerns earlier, we’ll help taxpayers and advisers stay on track and work together to correct issues as they arise.

Where risks emerge, earlier visibility will allow us to detect and address problems sooner. Where behaviour is deliberate or harmful, we’ll act decisively to ensure all taxpayers, regardless of size and structure meet their obligations.

By supporting taxpayers to self-correct and hardening the system against exploitation, we’ll build confidence that the ATO is trustworthy and the system is strong, fair and works as intended.

Shifts in action

3.1 Strengthening guidance and early warnings

by clearly communicating expectations, insights and concerns earlier – so taxpayers and advisers can self-correct.

3.2 Preventing and disrupting fraud systematically

through proactive use of data, analytics, and automation – so fraud and evasion are stopped before they occur.

3.3 Exploring system resilience opportunities

including hard-wired safeguards and eligibility controls – so the system is harder to exploit and performs as intended.

We are shifting from post-event detection and delayed interventions, **to** real-time intervention at scale, **resulting in** a resilient system with fewer points of vulnerability.

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Partnering across the ecosystem

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...to create a more connected tax system.

We aspire to a future where the ATO acts as a trusted steward of a shared digital ecosystem, with clear roles, strong standards and partnerships that enable compliance by design.

Today, the tax system is delivered through a broad ecosystem of partners, including digital intermediaries, tax practitioners and advisers, financial counsellors, software platforms, financial institutions, regulators, other government agencies (federal and state/territory) and international counterparts. These participants shape how tax obligations are understood, met and assured.

When connections or information flows between partners and channels are fragmented, burden shifts to taxpayers and vulnerabilities emerge. Addressing this requires system-level change across the ecosystem. We'll work with partners to embed tax administration into the systems taxpayers already use, supported by secure digital identity, digital channels and trusted data flows.

We're connecting better

We'll transform tax administration and deepen integration across the ecosystem, reducing duplication and re-reporting so partners are enabled to add value for taxpayers, particularly those with more complex needs and circumstances.

Together, we'll design compliance into processes and products, enable verification of key transactions and support secure, real-time data flows through digital services and APIs.

As a large Commonwealth agency, the ATO will steward and orchestrate this ecosystem, working openly with partners, sharing what we know and solving problems together. We'll set and work in partnership with other government agencies and regulators to deliver connected services and build community confidence.

Shifts in action

4.1 Championing clearer roles and standards

as the system becomes more digitally connected – so partners know what's expected and how they contribute.

4.2 Safeguarding trust across the ecosystem

by embedding safety, security and ethics in data sharing, service delivery and identity management – so taxpayers' identity and data are protected.

4.3 Exploring ways to maximise data value

through legal sharing of tax data with trusted partners – so Australians experience better connected services.

We are shifting from ATO acting primarily as a central administrator, **to** stewarding a trusted and assured ecosystem, **resulting in** earlier visibility with more upfront compliance and enabled self-assessment.

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Equipping a future-ready workforce

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...to succeed in a dynamic environment.

We aspire to a future where we work as one to deliver on our purpose with clarity, integrity, and impact.

Today, we are a high-performing organisation, with committed and dedicated people building from a strong foundation. At the same time increasing complexity, competing demands and finite resources sharpen the need to focus our efforts on what matters most.

Becoming future-ready means strengthening our capabilities, modernising tools and systems, and embedding a renewed culture where we think bigger about our collective impact, act bolder in the choices we make and deliver together across the ATO. This means making disciplined choices about priorities, deliberately improving how we work, and being willing to try new approaches, so we deliver where we add the greatest value.

We’re building our capability

We’ll shape our workforce by investing in our people’s tax technical, professional, data, digital and leadership development. This will be supported by our cultural commitments, strong people management and leadership capabilities. Together these will enable timely, confident decision-making and deliver high-quality outcomes.

We’ll grow the talent and leadership we need for the future, directing our effort and resources to the areas of greatest impact.

By simplifying how we work and equipping our people with modern tools including automation and artificial intelligence, we’ll free up capacity to focus on complex matters that require judgment, engagement and care.

Shifts in action

5.1 Shaping our workforce

by strengthening our capabilities, refreshing our culture, uniting our leadership and working together respectfully – so we are equipped to succeed.

5.2 Mobilising resources and leadership to priorities

by making deliberate choices about where we focus – so we act faster, maximise impact and avoid dilution.

5.3 Exploring smarter practices and processes

including reimagined workflows and greater use of automation and artificial intelligence – so we operate in a more responsive and effective way.

We are shifting from an operationally strong workforce that can be strategically fragmented, **to** a focused, connected organisation that acts with clarity and intent, **resulting in** an effective organisation aligned to our purpose and vision.

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Success in 2030

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Creating a tax system that funds essential services, supports a strong economy and reflects the values of a trusted, high-performing Commonwealth agency – driven by the capability of our people and strengthened through collaboration with trusted partners.

Together these statements define what success looks like when our strategic shifts take hold, delivering better experiences, smarter processes and a tax system that creates value for the community every day.

Our people

- We lead with confidence and agility, united by a shared purpose and strong leadership.
- We make fast, clear decisions because priorities are transparent, responsibilities are well understood and we are trusted to act.
- We exercise strong stewardship of our resources, information and authority, building trust and accountability across the organisation.
- We deliver together, working across boundaries and leveraging our collective strengths to reduce silos and achieve outcomes.
- We act with empathy, professionalism and integrity, applying deep expertise and sound judgment to support taxpayers through complexity, hold steady in difficult interactions and make fair, proportionate decisions.
- We are highly capable in digital and analytics, supported by modern systems and timely insights, that strengthen judgment and focus our effort where it matters most.
- As an agency, we attract and grow people who are curious, adaptable and build meaningful careers in a contemporary, purpose-driven organisation.

Our partners

Australia's tax system operates as a connected, trusted and resilient ecosystem that works seamlessly in the background of everyday life. Complexity and uncertainty are minimised, and confidence is high that the system is fair, secure and effective. Through clear roles, secure data sharing and coordinated action across partners, the system is easy to engage with, hard to misuse, and trusted to ensure everyone contributes their share.

Tax practitioners and advisers remain integral to the tax system, supporting taxpayers to understand their obligations, navigate complexity and comply with the law. As self-service options mature, taxpayers with simpler affairs will have greater opportunity to self-manage, while retaining the option to engage an agent where appropriate. Strong action will continue against those who encourage avoidance or non-compliance to protect the integrity of the system.

Digital service providers are central to tax compliance, embedding obligations into natural systems and processes and delivering compliance by design. Clear standards define their role, ensuring security, integrity and innovation.

Government agencies and regulators at all levels work together seamlessly, sharing data securely to improve services, policies and research. Community experiences are more joined up, with engagement streamlined and red tape reduced. This reduces compliance and reporting burdens.

Financial institutions and payment networks play a greater role in verifying transactions, withholding tax compliance and supporting trusted, real-time flows of tax and super payment data.

International jurisdictions cooperate consistently, exchanging information quickly to promote transparency and protect Australia's tax base so that global entities pay their share.

Taxpayers

- All taxpayers value the tax system and recognise its important contribution to Australian society.
- The system feels fair, transparent, with support available when needed. Digital services operate in real-time in the systems and

processes taxpayers naturally use, so obligations are met by default.

- Most taxpayers and their advisers can self-serve to get answers and resolve issues enabling the ATO to focus on complex matters and supporting those experiencing vulnerability.
- Interactions are streamlined, with fewer calls and less paper as services shift to simple, real-time digital channels for the majority.
- Payments and reporting occur closer to the taxable event, providing confidence that everything is on track. Debt is rare because tax and super are paid correctly and on time, with earlier action when issues arise.
- Issues are identified earlier, with timely, proportionate actions discouraging deliberate non-compliance and fraud and protecting the system.

We are transforming the system for the following …

Smaller businesses and self-employed individuals – tax is integrated into everyday business systems and processes. Reporting and payments occur naturally within normal business workflows, supported by real-time prompts that reduce errors and help businesses stay on track. Obligations are met by default, supporting a level playing field and reducing the impact of missed or delayed payments.

Fraudsters – fraud is increasingly prevented before it occurs, through earlier detection across the financial and digital ecosystem. Integrated data enables rapid disruption of harmful behaviours, while safeguards protect taxpayers from identity takeover and scams. Where fraud is attempted, proportionate action is taken early, working with partner agencies to apply appropriate consequences and maintain confidence in the system.

We are evolving the system for the following …

Individuals – salary and wage earners – tax is simple by design and compliance is met by default. Individuals can lodge and manage their tax quickly using digital services, leveraging simplified deductions and support informed by data obtained from natural systems. Timelier payment information will keep taxpayers on track during the year, not just at tax time. Tailored support is available for those who need help or where digital access is limited or unavailable.

Wealthy individuals and their related entities – complex structures are more transparent, reporting, lodgment and payment occur accurately and on time, and data enables earlier assurance reducing opportunities for tax arbitrage. Clear expectations and aligned payment cycles ensure accurate reporting regardless of complexity.

Taxpayers with Self-Managed Superannuation Fund (SMSF) – SMSF reporting is timely, visible and assured. Earlier detection of mismanagement, misreporting and illegal early release protects members' retirement savings while quick, proportionate consequences for non-compliance strengthen trust in the system.

Not-for-profits (NFPs) – NFPs understand and meet their obligations with confidence. Clear, tailored guidance and strong record keeping practices reduce unintentional errors and support sound governance. Concessions are used correctly and consistently across the sector, strengthening fairness and transparency.

Large employers and government agencies – major employers set the benchmark for accuracy and on-time third party reporting. Payments tied to taxable events including through initiatives like Payday Super provide real-time assurance that employee entitlements are correct. Their scale supports a stronger, more reliable reporting system for the entire system.

Large foreign entities – meet their obligations transparently and on time. Clearer expectations, stronger visibility of Australian activities and early identification of cross border risk limit opportunities for profit shifting. These entities contribute fairly to Australia's revenue base and uphold confidence in the system.

We are maintaining the system for the following …

Large domestic businesses and APRA funds – we are maintaining high compliance standards across Australia's largest and most influential entities. Strong governance and early certainty, enabled by trusted digital interactions, reduce risk and manual effort. These organisations continue to set the compliance standard the rest of the system follows.

Tax system evolution

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The right approach for the right time.

The tax system has evolved from paper-based, post-lodgment processes to digital self-service and support. We are now moving towards a system that is integrated, data driven and largely embedded in the systems and processes taxpayers already use.

In this future, much of tax happens quietly in the background, strengthened by real-time assurance, smarter use of information and a design that supports compliance by default. This reflects the experience of most taxpayers, noting it will not apply in every case.

An illustration of the evolution of the tax system, from pre 1986 to towards 2030 and beyond, in: Environment; Paradigm; Posture; Engagement; Interactions; Adminstration.

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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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