



## Complaints about the ATO

How to lodge a complaint about us and how we will work with you on your complaint.

### Before you lodge a complaint

There are a number of matters you may want to consider before making a complaint.

### How to lodge your complaint

There are different methods by which you can lodge a complaint with us.

### After you lodge a complaint

Find out how we will work with you to resolve your complaint and what to do if you are still not satisfied.

QC 33776

## Before you lodge a complaint

There are a number of matters you may want to consider before making a complaint.

**Published** 14 April 2026

## Understanding your options

Before you lodge a complaint with us, check the following guidance which may help you to quickly resolve your issue.

### Tax time

If your issue is about:

- your income tax refund, see [How to track the progress of your tax return](#)
- your notice of assessment, see [Your notice of assessment](#).

### Decisions about your tax or super

If you disagree with or want to discuss our decisions, services or actions, we recommend you first talk with the tax officer you have been dealing with and, if necessary, their manager. It will help you understand the issues, even if you still don't agree.

If you still think we made a wrong decision, ask us to review the decision. See [If you disagree with an ATO decision](#) for more details about your options.

### Tip-offs

If you are concerned that someone is not paying their tax or intentionally doing the wrong thing, you can let us know by either:

- completing the [Tip-off form](#)
- phoning us at the ATO tip-off hotline on **1800 060 062**.

For more information, see [Making a tip-off](#).

Do not use the complaints form to lodge a tip-off.

### Employer not paying your superannuation

If you're concerned your employer is not paying you the correct amount of super, follow the steps in [Unpaid super from your employer](#).

Once you've confirmed your super hasn't been paid in full, you can report your employer by using the [Report unpaid super contributions from my employer online tool](#).

## Scams

If you've been affected by an ATO impersonation scam, you can report it to us. See [Verify or report a scam](#) for:




- help in identifying a scam
- information on how to report a scam.

## Interest charges or penalties

To request a remission to reduce or cancel interest charges or penalties on unpaid tax liabilities, see [Dispute interest or penalties](#).

## Director IDs and ABNs

If your issue is about:

- director ID, see [Australian Business Registry Services](#) 
- your ABN application, see [Applying for an ABN](#)  on the Australian Business Register website
- an ABN refusal, see [Objections, appeals and complaints](#)  on the Australian Business Register website.

## IT and systems access

If your issue is about:

- systems access, see
  - [Help and support for online services – individuals](#) for linking myGov to ATO
  - [System maintenance](#) for impacts to ATO online services
- information technology (IT) help, see [Technical support](#)
- the accessibility of our website, see [Accessibility](#) and [Website tips](#).

## Report fraud or corruption by ATO officers



If you suspect or know about fraudulent or corrupt activity by an ATO employee or contractor, contact Fraud Prevention and Internal Investigations by either:

- phoning our hotline on **1800 061 187**
- completing the [Report internal fraud or corruption form](#).

All reports are treated as strictly confidential. Information you provide will help ensure the integrity of the ATO.

## Other issues

If your issue is about:

- a delay in ATO action or response, see [Current year commitments to service](#)
- a fee dispute with a tax practitioner, contact [Consumer Affairs or the Office of Fair Trading in your State or Territory](#) 
- a tax practitioner's conduct, contact the [Tax Practitioners Board](#) .

## Assistance for tax practitioners

For registered tax professionals who have not been able to resolve an issue through our existing channels, see [Tax practitioner assistance](#) to help resolve certain matters.

If you, your practice, or your clients are feeling overwhelmed, we have a range of support options available. We can support you to manage your clients' and your own tax obligations during difficult times when you may need more help. For more information, see [Support and helpful information for your practice](#).

## Next steps

If you still need to, find out [how to lodge a complaint](#).


# How to lodge your complaint

There are different methods by which you can lodge a complaint with us.

**Published** 14 April 2026

## Using ATO online services for individuals

To lodge your complaint:

1. Sign in to your [myGov account](#) .
2. Under **Linked services**, select **Australian Taxation Office**.
3. Select **Lodge a complaint** from the **More information** section at the bottom of the page.

## Using Online services for agents

Tax or BAS agents can submit a complaint using the *Tax practitioner complaint online form* through [Online services for agents](#) by

- going to **Reports and forms**
- selecting **Forms**
- selecting **Tax practitioner complaint**.

You should lodge separate complaints for unrelated clients. Sending a bulk complaint may result in delays actioning your complaint.

## By phone

To lodge your complaint you can phone us on **1800 199 010** between 8:00 am and 6:00 pm, Monday to Friday (local time), except national public holidays.

Specialist phone services available include:

- [call services for hearing or speech/communication difficulties](#)
- the [Translating and Interpreting Service](#), to speak with us in a language other than English

- an [overseas enquiry](#) line, if you are phoning from outside Australia.

## Tax professionals

Tax or BAS agents can phone us on **13 72 86** (Fast Key Code 3, 2, 1).

## Using the complaints webform

If you don't have access to our online services to submit your complaint you can lodge a [Complaints webform](#).

Complaints lodged via the webform may take longer to process as we may need to speak to you to confirm your identity before taking action to resolve your complaint.

## By post

You can write to us at:

**AUSTRALIAN TAXATION OFFICE  
PO BOX 1271  
ALBURY NSW 2640**

If you lodge a complaint via the post, it may take us longer to respond.

## Next steps

Find out what happens [after you lodge a complaint](#).

QC 106478

## After you lodge a complaint

Find out how we will work with you to resolve your complaint and what to do if you are still not satisfied.

**Published** 14 April 2026

## Acknowledgment

Once you've lodged a complaint, we'll acknowledge it within 3 business days by one of these methods:

- SMS
- phone
- email
- letter
- Online services for agents.

## Resolution timeframes

We aim to resolve complaints within 28 business days. If your complaint is complex and involves several issues, it may take longer to resolve your complaint. If we can't resolve your complaint, we'll explain why and let you know your other options.

## Confirming your identity

If we need to access and discuss personal information, we may need to contact you to confirm your identity. If you're making a complaint for someone else, we may contact you to:

- make sure that you're authorised by that person to speak on their behalf
- access information that may be needed to manage the complaint.

If you don't have that person's consent, you can still make a complaint, but we will only be able to respond in general terms.

## If we phone you

If we phone you to discuss your complaint, it may display on your phone as 'Unknown caller', 'No Caller ID', 'Private number' or similar wording.

If you're not sure whether it's really us, phone the ATO switchboard on **13 28 69** to confirm.

For privacy reasons, we may not leave a message unless your voicemail clearly identifies who you are.

## Complaint process

We'll handle your complaint independently. It will be assigned to a complaint resolver team that have not been involved in decisions about your issue.

During the complaint resolution process, the resolver may:

- keep you informed of the progress by SMS, email, phone, letter or via Online services for agents
- allow you the opportunity to give additional information or comments before finalising the complaint
- give you a clear and concise explanation of the action taken to resolve the complaint and the reasons for the decision
- give you information about your options, if you aren't satisfied with the outcome of the complaint.

If you have lodged a complaint, you can check the progress by phoning us on **1800 199 010**. Tax or BAS agents can phone **13 72 86** (Fast Key Code 3, 2, 1).

## What we expect

We expect you to do the following:

- Provide your name and contact details so we can contact you.
- Be clear, factual and tell us the outcome you'd like.
- Treat us with courtesy and respect. We don't accept abuse or threats.
- Cooperate with us and provide relevant information, including details of
  - letters that you've sent or received from us
  - phone calls or other discussions you've had with our staff about the issue.

- Tell us if you need help, such as using an interpreter or talking with someone who is authorised to make enquiries or act on your behalf.

We may be unable to progress your complaint if [your conduct](#) during the process is unreasonable.

## How we will treat you

The ATO Charter ([our Charter](#)) outlines the relationship we seek to have with the community – which is a relationship based on mutual trust and respect. Key factors in this relationship are:

- our commitments to you
- what we ask of you
- the steps to take if you aren't satisfied.

Our Charter is available in [25 languages](#) and an [easier to read version](#).

Your feedback and complaints can help us improve our services to the community.

We are committed to treating complaints seriously by:

- dealing with them quickly and fairly
- learning from them.

Making a complaint won't affect your relationship with us.

## Escalate a complaint

If you've previously lodged a complaint and you're not satisfied with the outcome, you can ask for your complaint to be escalated or reviewed by a person who was not the original complaint handler. To escalate your complaint, you can [phone us](#) or get in contact [online](#) or by [post](#).


## When to contact the Tax Ombudsman

If you're not satisfied with the outcome of your complaint, you can request an independent investigation by the Tax Ombudsman.

You must first lodge a complaint with the ATO and receive your outcome before you request an independent investigation by the Tax

Ombudsman.

To contact the Tax Ombudsman, you can:

- visit the [Tax Ombudsman](#)  website
- phone them on **1300 448 829**
- write to them at  
**TAX OMBUDSMAN**  
**GPO BOX 551**  
**SYDNEY NSW 2001**

QC 106479

## **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).