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Australian Taxation Office corporate plan 2024–25

The Australian Taxation Office corporate plan 2024–25, covering the period 2024–25 to 2027–28.

Last updated 28 February 2025

The Australian Taxation Office corporate plan provides coverage of the functions of the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC).

Statement of preparation

As the accountable authority of the Australian Taxation Office listed entity, the Commissioner of Taxation is pleased to present the Australian Taxation Office corporate plan 2024–25, which covers the periods of 2024–25 to 2027–28. This plan has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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Introduction

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“Our corporate plan outlines how we will meet our commitments to the government and the community.”

The Australian Taxation Office corporate plan provides coverage of the functions of the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC). It outlines our key activities, capabilities, partners and enterprise risks that underpin our work to achieve our purposes. It also describes our operating environment and details the measures against which we will assess and report on our performance.

The Commissioner of Taxation is responsible for administering Australia’s tax system and significant aspects of Australia’s superannuation system. In addition to these responsibilities, the

Commissioner is the Registrar responsible for the Australian Business Register (ABR), director IDs and the Register of Foreign Ownership of Australian Assets. For the purposes of the PGPA Act, the Commissioner of Taxation is the Accountable Authority for the Australian Taxation Office listed entity[1] which is comprised of the ATO, the TPB and the ACNC, including the ACNC Advisory Board.

While the Commissioner of Taxation is the Accountable Authority for the Australian Taxation Office listed entity, the TPB, the ACNC and the ACNC Advisory Board maintain operational independence in the delivery of their functions. The TPB consists of a Chair and Board members appointed by the Assistant Treasurer. The ACNC is led by the ACNC Commissioner, who is supported by the ACNC Advisory Board. Both bodies have specific requirements of their enabling legislation, such as the requirement to prepare an annual report.

Our corporate plan includes separate sections for the ATO, the TPB and the ACNC. This is consistent with the ATO, the TPB and the ACNC being separate programs in the Portfolio Budget Statements (PBS). The 3 bodies do, however, share various services and processes, and comply with common policies and instructions, including Chief Executive Instructions and the Commonwealth Risk Management Policy. In addition, the ATO's response to the Australian Public Service (APS) Strategic Commissioning Framework covers APS employees across the ATO, TPB and ACNC.

1 For the purposes of the finance law, the following combination of bodies and persons is a listed entity: (i) the Commissioner of Taxation; (ii) the Tax Practitioners Board; (iii) the Australian Charities and Not-for-profits Commission (the ACNC); (iv) the Australian Charities and Not-for-profits Commission Advisory Board (the ACNC Advisory Board). The listed entity is to be known as the Australian Taxation Office (Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), Schedule 1, Clause 7(a) and (b)).

Australian Taxation Office

The ATO is the Australian Government's principal revenue collection agency, administering legislation governing the tax system, along with aspects of the superannuation, and business registry systems, and supporting the delivery of government benefits to the community.

The ATO has an important role in assuring the amount of tax collected and ensuring that under-reported tax is effectively and efficiently

pursued. Addressing risks in the tax system maintains community confidence, which in turn supports voluntary participation and compliance. In delivering on its responsibilities, a core focus for the ATO is to collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer.

The ATO plays an important role in administering aspects of the superannuation system, working closely with the Australian Securities and Investments Commission (ASIC) and the Australian Prudential Regulation Authority (APRA) as co-regulators to support the future retirement savings of the community. The ATO ensures employers meet superannuation guarantee obligations, assists with lost and unclaimed super and regulates self-managed super funds.

The Commissioner is the Registrar responsible for of the ABR, director IDs and Register of Foreign Ownership of Australian Assets.

Tax Practitioners Board

The TPB is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA) and as a national body, has responsibility for the registration and regulation of tax agents and business activity statement agents (collectively referred to as 'tax practitioners').

The TPB is located within the Treasury portfolio and the Chair and Board members are appointed by the Assistant Treasurer. The TPB is supported by staff, including the Chief Executive Officer/Secretary, provided by the Commissioner of Taxation.

The TPB supports public trust and confidence in the integrity of the tax profession and tax system by ensuring that tax practitioners comply with appropriate standards of professional and ethical conduct as per the TASA, including the Code of Professional Conduct.

Australian Charities and Not-for-profits Commission

The ACNC is established under the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) as the independent regulator of charities at the Commonwealth level. The statutory functions and regulatory powers of the ACNC Commissioner are set out in the ACNC

Act, the *Charities Act 2013* and accompanying regulations. The ACNC is supported by staff provided by the Commissioner of Taxation.

The ACNC is responsible for maintaining a public register of Australian charities (the Charity Register).

The ACNC is committed to promoting confidence in charities, helping charities to understand their obligations and working across governments to reduce red tape.

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Overview

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Our purposes

ATO

Contribute to the economic and social wellbeing of Australians by fostering willing participation in the tax, superannuation and registry systems.

TPB

Support public trust and confidence in the integrity of the tax profession and the tax system and to ensure tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

ACNC

Promote public trust and confidence in Australian charities.

Our visions

ATO

We are a leading tax, superannuation and registry administration known for our contemporary service, expertise and integrity.

TPB

Provide stewardship to ensure that the tax profession and system remains strong, robust and fit-for-purpose.

ACNC

Charities that inspire confidence and respect.

Our shared Portfolio Budget Statements (PBS) outcome

ATO, TPB and ACNC outcome

Confidence in the administration of aspects of Australia's taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law and in delivering effective and efficient business registry services.

Our PBS programs

ATO

Program 1.1: Australian Taxation Office
To administer aspects of Australia's tax and superannuation systems providing confidence that the right amount of payments are being made and collected.

Program 1.3: Australian Business Registry Services
To assist the Registrar to carry out their functions including administering director identification numbers and assisting ASIC to manage registry functions.

Program 1.5–1.21: Administered Programs
The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the tax and superannuation systems.

TPB

Program 1.2: Tax Practitioners Board
To ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

ACNC

Program 1.4: Australian Charities and Not-for-profits Commission
Independent national regulator of charities.

Our key activities

ATO key activities

1. We collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer.
2. We deliver on government commitments, implement programs and provide assurance to drive improved tax, superannuation, and registry system performance.
3. Our client experience and interactions are well designed, tailored, fair, transparent and designed to make it easy to comply and hard not to.
4. We work with and through others to deliver efficient and effective tax, superannuation and registry systems.
5. We use data, information, and insights to deliver value for our clients and inform decision-making across everything we do.
6. Our technology and digital services deliver a reliable and contemporary client experience.

TPB key activity

1. Provide support to tax practitioners, strengthen the regulation of tax practitioners to increase confidence in the integrity of the tax profession and tax system and address tax practitioner risk and compliance behaviour.

ACNC key activity

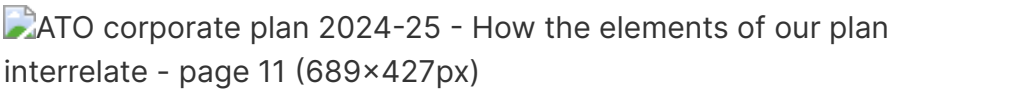
1. Maintaining a free and accurate register of Australian Charities (the Charity Register).

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1 Australian Taxation Office

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How the elements of our plan interrelate


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Commissioner's foreword

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Commissioner's foreword

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“We continue to focus on being responsive to our environment and will showcase our strengths in innovation, and in working with integrity, fairness and compassion.”

The 2024–25 corporate plan, my first since commencing as Commissioner of Taxation, reflects the critical role the ATO plays in the Australian community. It outlines the breadth of activities we will undertake to support our purpose and vision, and ensure we continue delivering on our commitments to the community and government.

We have 6 key activities which will continue to position us as a leading public sector regulator known for contemporary service and expertise. These key activities complement the things we do in our everyday work to meet the needs of government and contribute to a strong economy.

Of course, our key role is as the nation’s principal tax collector. We will collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer. But, we can’t be a single minded regulator.

This year, we will continue to focus on being responsive to our environment and will showcase our strengths in innovation, and in working with integrity, fairness and compassion. We aim to deliver on our responsibilities in a way that meets community expectations and is in accordance with the law. We will continue to use a tailored approach to engage with taxpayers to ensure they meet their obligations, particularly those with collectable debt, in the most efficient way for government and the taxpayer.

I have welcomed the opportunity to engage with many of our partners, and to see the clear, shared commitment to improving the taxpayer experience, making it easy to comply and hard not to. We will continue to embed best practices into our processes and technology. This means evolving our use of data to strengthen our decision-making and also our digital capability to streamline our interactions with taxpayers.

Integrity is at the heart of all that we do and will be a key focus for me as Commissioner. We need to do what we say we will do and not do what we say we won’t. To maintain high levels of integrity within the system, we will provide tailored education and advice, and target those who promote or facilitate deliberate and persistent non-compliance.

The 2024–25 corporate plan is also the first to bring together the important functions of the Australian Taxation Office listed entity, comprising the work of the ATO, the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-Profits Commission (ACNC), including the ACNC Advisory Board. As the Accountable Authority for each of these bodies, I look forward to working constructively and collaboratively with the Chair of the TPB and the ACNC Commissioner to deliver on our collective commitments on behalf of the community and government.

Since re-joining the ATO, I've been truly impressed with the capability and expertise of our people, which I have observed at every level across the organisation. These traits, coupled with a strong workplace culture, provides me with confidence in our ability to meet the objectives in this plan and to continue to deliver high quality outcomes for the Australian community.

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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Key activities

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The purpose of the ATO is to contribute to the economic and social wellbeing of Australians by fostering willing participation in the tax, superannuation and registry systems. We will achieve this through the following key activities, core priorities and measurement of our performance.

Key activity 1

We collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer.

Core priorities

- **Tax performance**
  Maintain high levels of compliance across the tax system and avoid any deterioration in performance.

Performance measures

1.1 Registration
Proportion of companies and individuals registered in the system.

1.2 Lodgment
Proportion of activity statements and income tax returns lodged on time.

1.3 Tax gap
As a proportion of revenue.

1.4 Total revenue effects
Revenue from all compliance activities.

1.5 Payment
Proportion of liabilities paid on time by value.

1.6 Debt
Ratio of collectable debt to net tax collections.

1.7 Cost of collection
Cost to collect $100.

Key activity 2

We deliver on government commitments, implement programs and provide assurance to drive improved tax, superannuation and registry system performance.

Core priorities

- **Superannuation performance**
  Maintain high levels of compliance across the superannuation system and avoid any deterioration in performance.
- **Commitments to government**
  Deliver on government priorities, including through our funded taskforces, and our contribution to and implementation of new measures.

- **Effective registry services**
  Provide tax related and director ID registry services and strengthen the integrity of registrations.
- **Advocacy**
  Build strong relationships with key stakeholders to advocate for more effective and simple tax, superannuation and registry policy and administration.
- **Effective public advice and guidance**
  Deliver effective public advice and guidance, including timely publication of ATO views on priority matters.

Performance measures

2.1 Increased use of the ABR [1]
Increased use of the ABR as the national business dataset.

2.2 Administered programs [2]
Performance measures for the administered programs delivered by the ATO.

1 Performance measure results for the Increased use of the ABR is included in Part 4: Performance for Program 1.3.

2 Performance measures for the administered programs are included in Part 4: Performance for Programs 1.5 to 1.21.

Key activity 3

Our client experience and interactions are well designed, tailored, fair, transparent and designed to make it easy to comply and hard not to.

Core priorities

- **Fairness and integrity**
  Enable trust and confidence through policy, sound law design and interpretation, as well as resolving disputes.
- **Digital communications and self-service interactions**
  Continue to evolve digital interactions and where appropriate, reduce reliance on paper.
- **Deliver tax time**
  Ensure continued delivery of tax time commitments.

Performance measures

3.1 Compliance cost
Adjusted median cost to individual taxpayers of managing their tax affairs.

3.2 Digital
Proportion of inbound transactions received digitally for key services.

3.3 Digital
Proportion of written outbound interactions issued digitally.

3.4 Service satisfaction
Client satisfaction with their recent interaction with us.

Key activity 4

We work with and through others to deliver efficient and effective tax, superannuation and registry systems.

Core priorities

- **Partnerships**
  Strengthen partnerships with the tax profession to support the integrity and continuous improvement of the tax, superannuation and registry systems.

Performance measures

4.1 Working together
Partner perceptions of how we are working together with them to administer the tax and superannuation systems.

Key activity 5

We use data, information and insights to deliver value for our clients and inform decision-making across everything we do.

Core priorities

- **Strengthen our data and analytics foundations and capabilities**
  Improve how we manage, use, and share data and analytics, to deliver better services, improve tax performance and reduce administration costs.

Performance measures

5.1 Tax returns
Proportion of pre-filled items accepted without change.

5.2 Identity matching
Proportion of data items matched to client identifiers.

Key activity 6

Our technology and digital services deliver a reliable and contemporary client experience.

Core priorities

- **ATO systems resilience and improvements**
  Drive modernisation of our key systems and focus on resilience where it improve reliability and the client experience.

Performance measures

6.1 Availability
Key digital systems availability.

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Key focus areas

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Our key focus areas for 2024–25 are strategically important for us to succeed in the year ahead. They contribute to our key activities, and ultimately help us achieve our purpose. They take into account our capabilities, operating environment and cooperation with partners. They contribute to our focus on delivery of committed priorities, and they drive tax performance by:

- fostering willing participation
- strengthening the integrity of the Australian tax system along with aspects of the superannuation system and business registry

systems.

We acknowledge the majority of taxpayers are willing to do the right thing and comply with their tax obligations. We are committed to providing support for those who need help with their tax and superannuation obligations or when unexpected events make it hard to lodge or pay on time. Additionally, we remain dedicated to fulfilling our regulatory duties for the tax system and critical components of the superannuation and registry systems.

Underpinning these focus areas are our continued advancements harnessing data and digitalisation to transform our business and to achieve our purpose.

Strengthening debt collection

We will implement our new payment strategy by enhancing our tailored approaches to different client segments and further calibrating our actions in alignment with the client's capacity to pay and past compliance history. We will have an increased focus on business debt including superannuation guarantee, pay as you go withholding and goods and services tax (GST).

We will support clients who are engaged to get them back on track. We will take decisive and swift action with those clients who make the choice not to engage and who purposefully avoid payment obligations. Through our enhanced data and improved analytics capability, we will better identify the drivers for non-payment and refine our strategies to drive on time payment.

Enhancing counter fraud measures

We will further protect systems and clients from fraud in the Australian tax system along with aspects of the superannuation system and business registry systems, by strengthening our digital platforms.

We will also:

- collect and monitor a combination of internal and external data sources and information to detect fraud in close to real time
- actively assess control vulnerabilities in the system and identify treatments needed

- take firm action on areas of suspected fraud and ensure adequate consequences for intentional deceit or reckless behaviour.

Sustaining multinational and large taxpayer performance

We will continue to pursue new priority-tax-risk areas to improve compliance for multinational enterprises, as well as public and private businesses and groups.

By addressing key risks to the corporate tax base and closing tax loopholes, the community can have confidence that public and multinational businesses are paying the right amount of tax in Australia.

Better public reporting of large business tax information will boost tax transparency and support the integrity of the tax system.

We will also support large businesses through our timely provision of tailored advice and guidance, and other contemporary services.

Enhancing our cybersecurity

We will:

- continue to strengthen our systems to monitor, detect, and respond to cyberthreats, and protect the data we hold
- deliver our Cybersecurity program, supporting the government's 2023–2030 Cyber Security Strategy
- apply multiple layers of security to fortify our organisation and uplift our processes and technology to defend and safeguard our systems
- use data and intelligence to:
  - understand cyberthreat behaviour
  - provide advanced detection and response
  - mitigate risks to our information and communications technology ecosystem
- continue to support our clients to be cyber-safe and aware, and uplift the cyber-skills of our staff fostering a cyber-resilient culture.

Strengthening the value of data and digital

We will:

- expand our data and digital capability, building on strong foundations, to deliver end-to-end digital client and staff experiences
- implement digital strategy initiatives to accelerate the digitalisation of the tax ecosystem
- responsibly expand our use of automation and artificial intelligence (AI) to increase operational efficiency
- strengthen our risk management to future proof our capability and capacity to manage emerging risks and ensure we can continue to use data and analytics safely and responsibly.

Blueprinting a future small business digitalised tax experience

We will continue to consult with key partners and publish a multi-year approach designed to make it easier for small businesses to meet their tax obligations from the start and on time.

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Operating context

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Organisational capability ›

Environment ›

Cooperation

Regulator performance

Risk management

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Organisational capability

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Our organisational capability is the combination of our people, culture, governance principles, processes, systems and knowledge. Strong organisational capabilities directly contribute to delivering on our purpose and key activities, ensuring we are well-positioned to support the Australian community.

Workforce

We are a high performing and agile workforce with a focus on integrity, the right culture, capability, and tools to deliver the best client and staff experience.

The expertise and capability of our people are key to delivering our priorities and our role as part of the broader public service, implementing APS reform initiatives.

We develop future workforce strategies and plans to attract, recruit, develop and retain our people. We shape our workforce design to best use our resources and build on our capabilities.

Our contemporary employment offer is designed to attract the skills and capabilities we need to deliver for the community.

In 2024–25, the ATO will reduce outsourcing of core work in line with the APS Strategic Commissioning Framework. Our targets for 2024–25 focus on reduced outsourcing of information technology, service delivery and data analytics work, with an expected reduction of $31.9 million in 2024–25 in outsourcing expenditure.

Our workforce is key to our success, and we are committed to investing in its development, now and into the future. We recognise the importance of leadership that inspires, empowers, and encourages our people. Our leadership strategy sets out expectations of how we lead the organisation today and nurture the leaders of tomorrow.

We are committed to maintaining safe work practices and workplaces for our people. We support our staff to manage their wellbeing and foster a healthier and thriving work environment that positions them to support individual and organisational performance.

We continue to focus on our culture and diversity strategies. This supports our commitment to an inclusive workplace that improves the experience of staff and enhances our interactions with clients and partners. We strive to achieve higher representation across diversity groups, particularly at leadership levels, to ensure our workforce reflects the community we serve.

Over the coming year, we are positioning the ATO and our people for the future, ensuring we can adapt and respond to changes in our working environment. Our focus will be on the recruitment, development, and retention of the necessary skills, expertise, and talent that align with our future workforce and organisational needs. We are dedicated to cultivating a dynamic and agile workforce that effectively utilises data, tools, and technology in support of our key activities.

- **Attract and recruit**
  We have an attraction and recruitment model that supports the unique and diverse career opportunities available in the ATO.
- **Develop**
  We have a strong focus on ensuring our people have the skills and capabilities needed to deliver on current and future objectives.
- **Retain**
  We continue to shape our work environment and culture that prioritises engagement, wellbeing and inclusion. Our people are valued and supported in their roles and careers.

Technology

Our technology and digital services deliver a reliable and contemporary client experience and keep pace with community expectations.

We are a leading digital business, known for technology-enabled innovation, integrity and insight. Our technology strategy will continue to guide investment in our key technology services, while building the foundation for future capabilities and supporting our data and analytics capability. Our goal is to deliver the following outcomes:

- **Exceptional client and staff experiences**
  The ATO's technology services drive digital-first thinking and deliver high-quality client and staff experiences.
- **Effective and efficient organisation**
  Technology is managed in a way that supports the ATO in being highly effective and efficient at undertaking its business.
- **Interoperable ecosystem with high levels of trust**
  The ATO is building foundations that foster a high-functioning ecosystem where market-driven innovation delivers value.

We will achieve this with strategic technology priorities that focus on:

- modern and stable information technology systems
- applications and platform design
- natural systems and data insights
- efficiency, value and cost
- capability and culture.

The ATO digital strategy continues to drive digitalisation efforts with a focus on keeping our foundations strong while making the right incremental improvements and additions to our digital services. We will focus on increasing built-in upfront integrity with secure services, while reimagining how our digital systems support the future needs of clients.

We have made significant advances to improve experiences for clients and partners. We will leverage these foundations to continue digitalising our operations, providing quality end-to-end digital services with a focus on improving the staff digital experience when interacting with clients and partners.

Financial investment

We strive for operational excellence to achieve efficiency and quality outcomes.

The ATO is committed to ensuring all spending arrangements are consistent with Commonwealth policies.

Our financial policy framework ensures that we meet all the requirements of good governance over our decisions and actions under the PGPA Act including the following:

- **Committing money and approving spending**
  The ATO is committed to ensuring all spending arrangements support the proper use of ATO resources and are approved with the appropriate delegation or authorisation.
- **Financial governance**
  The PGPA Act requires all ATO officials to have a high standard of governance and promote the proper use of public resources in an efficient, effective, economical, and ethical way.
- **Budget management**
  The ATO is committed to best practice in the efficient and effective use of its financial resources in accordance with the PGPA Act. This includes managing expenditure within budget affordability.

Our financial management practices are underpinned by the ATO's principles for financial governance which inform how the ATO collects, manages, monitors, and controls financial information and decisions. All ATO officials are required to have a high standard of governance and promote the proper use of public resources in an efficient, effective, economical, and ethical way.

The principles are:

- **Efficient is ensuring that the most suitable resources are being used to deliver the best outcome.**
  We achieve this by ensuring decisions and actions support the financial integrity of the ATO.
- **Effective relates to the extent to which the commitment of resources will achieve the expected results.**
  We achieve this by developing and maintaining Chief Executive Instructions which support ATO officials in complying with legislative requirements.

- **Economical focuses on the best cost option and avoiding waste.**
  We achieve this by ensuring financial duties performed on behalf of the ATO are carried out with the proper authority and where necessary the relevant delegation.
- **Ethical is how a person in a similar situation may be expected to act.**
  We achieve this by providing guidelines and support to ATO staff to make informed financial decisions that represent a proper use of public resources under the PGPA Act.

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Environment

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Our environment continues to be complex, presenting both opportunities and challenges to the delivery of our purpose and vision. We will continue to evolve to meet these challenges and the changing needs of taxpayers, our partners and our workforce. Our operating context requires agility and flexibility as we respond to emerging demands, while continuing to deliver on our commitments to the Australian community and the government.

Our environment is globally connected and can be affected or disrupted by geopolitical shifts, emerging technologies, and unpredictable events. We adopt a whole-of-system perspective to continuously improve our performance, services and culture, building trust and confidence in Australia's regulatory settings.

Megatrends and our approach

Trust and client perception

Trust is our greatest asset. Our ability to drive willing participation in the tax, superannuation and registry systems continues to be tested as global economic optimism and trust in government institutions declines. The ATO continues to be one of the most trusted APS agencies, and our programs such as the justified trust and corporate

tax transparency reports assist in maintaining trust and confidence in the system.

Community sentiment, perceptions of fairness and integrity in the administration of the Australian tax system and trust in government can all have implications on taxpayers' willingness to engage and comply. We regularly conduct trust and satisfaction surveys to better understand clients and what they value. With recent large-scale data breaches involving private and other government entities and the increase of misinformation and disinformation eroding community confidence, it is important for the ATO to maintain its position as a trusted organisation of high integrity. Our focus on system integrity and fairness, coupled with our tailored engagement approaches aim to maintain and grow community confidence in the ATO.

Service evolution and adoption

The evolution of service delivery has been shaped by the rise of the digital economy and growth in emerging and new technologies. By building and leveraging our digital platforms, we can create efficiencies and provide streamlined and tailored services that present new opportunities for the community to engage with the tax, superannuation and registry systems.

The ATO has a critical role in Australian society, and it is important that the experiences and digital services we provide make it easy for taxpayers to engage with us and that we enable streamlined services so they 'just happen'. It is equally important to have appropriate safeguards to protect Australians while using digital services. The ATO must also ensure that all segments of the community are engaged, even those who have limited or no access to digital services.

Data, analytics and technology

Large-scale use of data, analytics and technology is powering the global digital economy, creating considerable opportunities for all sectors.

Australia's ongoing economic success depends on its ability to harness technological advances to drive innovation, improve business efficiencies, create new products and markets, and enhance daily life. Safeguarding data holdings is increasingly difficult amid a surge in technological advancement, including generative AI, and in high-volume data breaches. The ATO uses data and analytics that enhance

services to meet community and government expectations and we remain focused on delivering data security and ensuring strong data stewardship. As a large data-driven agency, we are a key participant in the whole-of-government approach to data, analytics, and digitalisation, and we are playing a leading role in leveraging emerging technologies and strengthening the governance of data sharing across government. We are committed to our data ethics principles in the use of data and analytics across all activities, including data-matching, which is used as a powerful administrative and law enforcement tool.

The ATO works with government and the broader APS to ensure integrity and safety in our use of AI. We are committed to ensuring responsible process automation and AI development. We seek to lead the way in setting ethical standards, governance arrangements and clear accountability for responsible data collection, management, sharing and use.

Cybersecurity

With an increasing dependence on technology and a shift towards digital interactions, the significance of cybersecurity and the protection of our systems and information remains critical. We have a suite of protections in place to help secure people's personal information given the rise in identity-related fraud attempts.

Cyberattacks on businesses have become increasingly prevalent in recent years and this is likely to continue as the digital economy and services continue to grow. The number of cyberthreats targeting government agencies and the ATO is increasing, and we continue to strengthen our capability to combat these threats. The ATO has multiple layers of security in place to govern, protect, detect and respond to cyberthreats. Our staff are our first line of defence against cyberthreats, and we continue to work with partners across the public and private sectors to ensure a safe and secure digital experience.

Fraud

The integrity and protection of our systems is pivotal given a rise in fraud since the pandemic. While most people who commit fraud are first time offenders with no criminal history, large criminal organisations are leveraging fast paced cyber and AI technology to develop more advanced methods of committing fraud.

The risk of sophisticated fraud attempts through the increase in large scale data theft is expected to continue to grow. The ATO works with the community, tax professionals and partners to shut down any potential pathways for fraudsters, and to protect revenue and help keep Australians safe from fraud and scams. Our fraud and corruption control plan is in place to help us manage these risks and safeguard our staff and clients.

Workforce

Our people are integral to our role, and their expertise and capability is key to delivering our priorities. Ways of working have continued to evolve driven by technology and employee preferences. Providing a flexible working environment is a key focus within the APS, along with working conditions and innovative tools to enhance the staff experience.

In a competitive labour market, our workforce strategies aim to ensure we have the right workforce into the future. A modern staff experience aligned with operational requirements and staff expectations will help attract and retain the right talent, skills and capabilities to meet current community and government priorities and future challenges.

Geopolitics and geoeconomics

Global crises and shifting national tensions continue to be a feature of the current world. The challenges facing governments and revenue collection agencies worldwide are shared, especially as we navigate cost of living concerns. The ATO is a world leading revenue collection service that collaborates proactively with other tax jurisdictions to ensure we collectively overcome international tax challenges.

The globalisation of the economy, climate change and Australia's position in the geopolitical environment will impact our policy and regulatory environment into the future, both nationally and internationally. The ATO remains responsive to the impacts on the community of a slowing global economy, political and economic confrontations, and impacts of climate change and natural disasters, while ensuring we continue to deliver on our commitments to government and to the Australian community.

Cooperation

Last updated 23 May 2025

We engage and collaborate with a broad range of external partners to effectively manage and shape the tax system along with aspects of the superannuation system and business registry systems that support and fund services for Australians. Our relationships and cooperation help us respond to changes in our operating environment, while building our understanding of the impact of our regulatory activities.

We lead and participate in multiple forums across government to ensure our administration is fair, efficient, and transparent and we rely on our international partnerships to ensure we maintain effective administration. Working with scrutineers serves to improve our administration and our relationships with industry and the public are paramount to achieving our purpose.

These are the partners we cooperate with in delivering on our purpose.

Government

We work with the whole of government to ensure we fairly, efficiently and transparently administer the Australian tax system and aspects of the superannuation system and business registry systems including relevant policies and legislation. We do this through multiple forums, with a focus on building a more agile and effective public service.

For example, we:

- maintain a close relationship with Treasury, including advising on the implications of policy initiatives and changes that would improve the administration of laws or minimise compliance costs for the community
- exchange data with other agencies in accordance with our legal obligations and data ethics principles to deliver improved services
- work with state and territory revenue offices to collect and administer particular taxes on their behalf
- collaborate with regulatory and law enforcement agencies in Australia and overseas jurisdictions to build our capability

- identify fraudulent behaviour and protect the community from criminal activity
- have a role in the Chief Operating Officers Committee, which reports to the Secretaries Board, supporting consistent delivery of government policies
- have an adviser to the Significant Legal Issues Committee, which brings together the Solicitor General, the Australian Government Solicitor, the Secretary of the Attorney-General's Department and the First Parliamentary Counsel, to advance and protect the Commonwealth's legal interests
- play an important role in the Secretaries' Digital and Data Committee, including driving the whole-of-government Digital Identity program.

The ATO is committed to working across government to set and maintain strong governance and ethical standards for collecting, using and sharing data and analytics. We are working with other Australian Public Service agencies to ensure integrity and safety in the use of AI by government.

Scrutineers

Our relationships with scrutineers, who are appointed by government, foster transparency and underpin community and government confidence in our administration. The professional and cooperative relationships we have with the Australian National Audit Office, the Commonwealth Ombudsman, the Tax Ombudsman, the Office of the Australian Information Commissioner, Parliamentary Committees and the National Anti-Corruption Commission, serve to continuously improve our administration.

Industry and community

Our relationships with industry and the public we serve are paramount to achieving our purpose. Our Charter outlines the commitments we make to everyone we work with, our expectations of them, their rights and steps they can take if they are not satisfied. We work with representatives across the community, business, tax, superannuation, insolvency and financial sectors to harness their specialist knowledge and experience through our stewardship, partner relationships and

special purpose working groups. We also use social media interactions, surveys and other research to better understand perceptions about the way the Australian tax system along with aspects of the superannuation system and business registry systems are administered.

Our partnerships with digital service providers deliver fit-for-purpose services that enable intermediaries, businesses, superannuation funds and individuals to easily interact with us. We also engage with third-party data providers, including banks, employers, online platforms and share registries, to collect information to support registration and reporting, identify fraud and recover debt.

International partnerships

International partnerships play an integral role to ensure we can act when people attempt to use jurisdictional borders to block our effective administration.

We work with governments and organisations around the world to assist with building the capacity of other revenue administrations so that they can meet obligations under the international tax framework, increase their domestic resource mobilisation, and promote stronger economic governance. Under our Record of Understanding with the Department of Foreign Affairs and Trade our 2 agencies work together to implement joint activities using Official Development Assistance funds under the Australian aid program, with a focus on supporting our neighbours in the Indo-Pacific.

As a member of the Organisation for Economic Cooperation and Development (OECD) Forum on Tax Administration (FTA), Australia collaborates internationally with member countries to build effective tax administrations sharing our recognised expertise and best practice, to increase the fairness, efficiency, effectiveness and digitalisation of tax administration globally.

Through our participation in FTA forums, including our leadership of the Joint International Taskforce on Shared Intelligence and Collaboration, we help identify, discuss and influence relevant trends and develop new ideas to enhance tax administrations around the world.

Relationships with international treaty partners work to combat tax evasion through recovery of taxes under mutual assistance in

collection provisions in international agreements.

As the chair of the International Debt Management Committee, Australia coordinates international exchange of insights into emerging risks, potential opportunities, and best practices in tax debt management.

We are active participants in the Global Forum on Transparency and Exchange of Information for Tax Purposes and members of the Automatic Exchange of Information Peer Review Group.

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Regulator performance

Published 13 August 2024

Regulator reporting

The ATO is a regulator with a key role as government's principal revenue collection agency. We are committed to achieving our purpose in line with the Australian Government's expectations for regulator performance. The performance measures listed below demonstrate our performance against the 3 principles of regulator best practice and will be used to report our achievement against the principles.

Principle 1 – Continuous improvement and building trust

Regulators adopt a whole-of-system perspective, continuously improving their performance, capability, and culture to build trust and confidence in Australia's regulatory settings.

Performance measures

- Lodgment
- Payment

- Tax gap
- Debt
- Total revenue effects
- Compliance cost

Principle 2 – Risk based and data driven

Regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and digital technology to support those they regulate to comply and grow.

Performance measures

- Registration
- Digital
- Tax returns
- Identity matching

Principle 3 – Collaboration and engagement

Regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way

Performance measures

- Working together

Our Ministerial Statement of Expectations provides clarity about government policies and objectives relevant to the ATO, including the policies and priorities we are expected to observe in conducting our operations.

Our Regulator Statement of Intent outlines our response to the Ministerial Statement of Expectations and demonstrates how we will continue to meet expectations. A Ministerial Statement of Expectations and Regulator Statement of Intent is publicly available at **ato.gov.au**.

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Risk management

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We have well-established systems of risk oversight and management that align with the Commonwealth Risk Management Policy and section 16 of the PGPA Act. Our Enterprise Risk Management Framework promotes a consistent approach to the proportionate management of risk, embedded into day-to-day business practices.

Identifying, understanding and managing risk is critical to the delivery of our key activities and achieving our purpose and objectives as an organisation.

Risk appetite

We identify and manage risk in the context of our performance, in line with our overall risk appetite, to:

- make the most of opportunities
- deal with threats
- foster innovation
- build a strong risk culture across the ATO.

In doing this, we are:

- willing to accept higher levels of risk where there is a clear opportunity to realise benefits and where risks can be controlled to acceptable levels
- less willing to accept risk where it is not clear that benefits will be realised or where risks are unable to be controlled to acceptable levels.

The ATO's Risk Committee has primary responsibility for providing oversight of the systems of risk oversight and management in operation. In conjunction with our Audit and Risk Committee, assurance is provided to the ATO Executive that risk is being effectively identified and appropriately managed throughout the

organisation, with a strong focus on setting clear accountabilities and tolerances and monitoring performance to ensure it remains within acceptable levels.

Enterprise risks

The risks outlined below have been identified as the key risks for the ATO to manage in 2024–25.

Tax and Superannuation performance and service

Compliance and policy

Enterprise risk	Risk description	Risk management strategy
Tax and superannuation performance in accordance with the law	There is a risk that the performance of the tax and superannuation systems move out of tolerance due to lodgment and correct reporting issues not being identified or timely addressed, resulting in reduced community confidence, willing participation, and revenue performance.	We are expanding and evolving our understanding of risk by developing a 3-tiered approach to understanding tax (non) performance through a behavioural lens, and by starting to set tolerances for tax non-performance. The 3-tiered approach to tax (non) performance gives us a greater understanding of our priority investments to not only treat the non-performance, but to influence client behaviour. When we bring together what we know

		from managing risk with our insights from the tax gap program, we get insights into the behaviours we see across the various market segments, as well as how these behaviours impact on the performance of the tax system.
Payment and debt performance	There is a risk that payment and debt performance declines to unacceptable levels, caused by volatility in economic conditions and/or ineffective ATO strategies. This may result in growth in outstanding debt, the availability of funding for government programs and the perceptions of fairness, and government and community confidence in our administration.	We are managing this risk through our core strategies, prevention, engagement through early intervention and firmer and stronger actions. Our core strategies will be enhanced by our Lodge and Pay Reset program, using data and analytics to drive rapid progress in delivering on-time payment and addressing collectable debt.
Influencing policy and law design	There is a risk that the ATO's ability to influence policy and law design may be affected by shifting policy settings, an inability to establish and maintain effective relationships, or	We are managing this risk by applying expertise to shape the policy agenda, helping to achieve the policy intent and deliver well designed policy solutions while ensuring integrity

	build and sustain suitable capability, resulting in material compromises associated with the sustainability and administrability of the systems.	in the system and making it easy for taxpayers to meet their obligations or claim their entitlements.
Registration	There is a risk that the ATO's registers lack integrity, caused by entities that are registered when they should not be or entities that are not registered when they should be, resulting in opportunities for fraud and reduced value of registry data for government and community users.	We are managing this risk by maturing our risk management approaches and strengthening our controls across the registry system to support correct registration outcomes for our clients, enhance the value of our registry data, and support more rapid identification of, and response to, emerging fraud events.
External fraud	There is a risk that we are not taking all reasonable measures to prevent, detect and respond to external fraud resulting in out of tolerance revenue and information loss and harm to ATO clients.	We are managing this risk through an increased focus on developing real-time digital monitoring prevention measures designed to reduce the occurrence of sophisticated, agile and treatment-resilient external fraud; detection measures designed to uncover incidences of fraud in close to

		real time; and response measures which enhance the protection of revenue and information from suspected fraud.

Client service

Enterprise risk	Risk description	Risk management strategy
End-to-end client service and case management	There is a risk that the ATO does not achieve end-to-end service and case management outcomes for the ATO and clients, caused by the complexity of our internal operating arrangements and inconsistency of decision-making across functional and structural boundaries, resulting in incorrect outcomes and/or unacceptable experiences for clients and a reduction in voluntary compliance due to loss in trust and confidence in the ATO.	We are managing this risk by understanding the interactions an individual or small business client has with us, including the intersection points across our structures and the downstream impacts of actions and decisions. We will proactively identify and manage interactions to ensure optimal service and case management outcomes.
Misuse of data and analytics	There is a risk that we (or those we share our data or analysis with) do not lawfully or appropriately use	We are managing this risk by strengthening our data and analytics governance and embedding this as

	our data and/or analysis, caused by a failure in our data and analytics governance, resulting in adverse impacts on individuals, loss of revenue and/or loss of public trust and confidence and reduction in willing participation.	part of business-as-usual, investing in data and analytics architecture and infrastructure to support lawful and appropriate access and use, and uplifting data literacy of all staff.

Organisational

Workforce and governance

Enterprise risk	Risk description	Risk management strategy
Sustainable workforce	There is a risk that the ATO will be unable to attract, develop and retain a diverse workforce with the capability required to meet current and future organisational demands. This is caused by workforce demand and supply, inability to meet expectations with our employment offer or address staff wellbeing. This could result in a systemic failure to deliver on our priorities.	We design and deliver innovative enterprise-wide policies, strategies, programs, and solutions that align with the needs of the ATO, the APS, and the communities we serve. We are investing in our people, their tools, wellbeing, and overall experience, to position them with the right skills to meet both current and emerging requirements.
Standards and ethical conduct	There is a risk that our people do not act lawfully and with integrity caused by breakdowns in	We are managing this risk through a comprehensive integrity program that includes regular

	processes, workplace culture, leadership, and behavioural practices, and not being aligned to APS values. This can result in harm to individuals and erosion of public trust in the ATO.	training, transparent reporting channels, and consequences for breaches of APS values, to promote a culture of lawful and ethical behaviour and maintain public trust in the ATO.
Change capacity and capability	There is a risk that the ATO is unable to deliver on government and ATO change priorities over the medium term (1–3 years) caused by insufficient capacity and capability to accomplish objectives, resulting in a re-prioritisation or ceasing of change related activities, redirection of resources and associated reduction of core business activities.	We are managing this risk by regularly assessing the ATO's capacity and capabilities to deliver objectives and re-prioritising where needed. We review our risk controls to assure or strengthen their effectiveness. These controls provide coverage over setting change commitments, delivering change and evaluating the intended outcomes.

Technology and data

Enterprise risk	Risk description	Risk management strategy
Contemporary technology	There is a risk that the ATO is unable to develop and maintain a contemporary suite of technologies for the community and staff caused by rapid changes in the broader technology	The ATO is managing this risk by making targeted and strategic investments across our technology environment to continue to improve the client and staff experience and enhance the

	environment, demand pressures, funding constraints and competition for skilled resources, resulting in degradation to the security, reliability and usability of the technology services that support the effective management of our services.	performance, availability and resilience of our key systems and applications. The ATO is also driving operational improvements to enhance our ability to detect and respond to system performance incidents in an efficient and effective manner. The availability and performance of the ATO's external and internal-facing systems is being monitored 24/7 and detailed performance reports are provided to the ATO Executive each month.
Maximising the value of data and analytics	There is a risk that we do not effectively utilise data and analytics (D&A) capabilities, caused by inappropriate investment in or maintenance of our D&A foundations and/or capabilities, resulting in sub-optimal decision making, organisational inefficiency and uneconomic outcomes.	We are managing this risk by improving the way we collect, manage, share, and use data. We are focusing on strengthening our data foundations, transforming the data and analytics experience for our staff, evolving how we use automation and artificial intelligence (AI), and building and sustaining our data literacy and capability to ensure we unlock our full data potential.

Security

Enterprise risk	Risk description	Risk management strategy
Managing cyberthreats	There is a risk that the confidentiality, integrity, or availability of ATO information systems is compromised caused by an external threat actor or malicious insider, resulting in direct and indirect financial impacts, and the undermining of trust in the ATO and government.	We are managing this risk by uplifting our cybersecurity capabilities to increase our maturity against whole-of-government requirements.

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2 Tax practitioners board

Published 13 August 2024

Chair's foreword

Key activity

Operating context

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Chair's foreword

Published 13 August 2024

It is my pleasure to join with the ATO and the ACNC by contributing to the Australian Taxation Office corporate plan 2024–25. This plan includes the TPB's key activities and the performance measures we will apply as we renew our effort to deliver on our purpose. Leading on from a successful 2023–24, we continue to build on our relationships with the profession and the public, and we support the government's reform agenda. We recognise the ongoing scrutiny of the system, together with increasing stakeholder expectations. The TPB will continue to support consumers and the majority of practitioners acting ethically and lawfully. We are equally committed to addressing misconduct that undermines confidence in the system.

Our focus is on supporting the government's reform agenda, which aims to strengthen the integrity of the tax profession, while building confidence in the tax and regulatory system. We have been involved in the development and implementation of new legislation, regulations, and standards that will apply to the profession, and along with the recognised professional associations, we have provided our expertise and advice to government and other stakeholders. We are conscious of the need to communicate and explain changes and their implications to the profession and the public, and we continue to prepare ourselves and our systems for the transition.

Another key aspect of our work as a regulator is to focus on practical implementation and support for tax practitioners, especially considering our changing and complex environment. We will focus on providing timely guidance, resources, and advice that are relevant and useful for the profession. We will respond to the queries and concerns of tax practitioners and continue to offer assistance and advice where needed.

Finally, in collaboration with the ATO, we renew our shared focus on investigations and compliance. We will investigate and take action against unregistered preparers and those who are non-compliant with the TASA. Led by the expectations of the community, together we will

continue to rebuild public trust and confidence in the integrity of the tax profession and tax system.

Peter de Cure AM
Chair
Tax Practitioners Board

QC 102836

Key activity

Published 13 August 2024

The purpose of the Tax Practitioners Board is to support public trust and confidence in the integrity of the tax profession and the tax system and to ensure tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct. We will achieve this through the following key activity and measurement of our performance.

Key activity 1

Provide support to tax practitioners, strengthen the regulation of tax practitioners to increase confidence in the integrity of the tax profession and tax system and address tax practitioner risk and compliance behaviour.

Performance measures

1.1 Satisfaction
Tax practitioner satisfaction.

1.2 Risk assessment
Number of completed risk assessments (subjective quantitative measure).

1.3 Sanctions
Sanctions are appropriate (subjective qualitative measure).

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Operating context

Published 13 August 2024

Organisational capability

Environment

Cooperation

Regulator performance

Risk management

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Organisational capability

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Workforce

Our staff are critical to our regulatory effectiveness and our ability to support the tax profession to provide professional and ethical services.

The TPB's success depends on our people. We are committed to their wellbeing and engagement, supporting personal and professional growth. The role of the TPB as a small independent regulator, is critical to upholding the integrity of the tax profession and tax system. To meet this purpose, we are focused on attracting and retaining the right highly engaged and skilled staff, into the right roles, and to build our organisational capability. More specifically we are adding to our compliance capabilities to meet the needs of law reform and position the TPB as an effective regulator.

Further, the TPB has invested in an internal people and culture function which has been charged with providing strategic people and culture direction to realise these goals. A renewal of the TPB's strategic people and culture direction is underway to identify, support, develop and enhance organisational key enablers. This will build on our existing actions and initiatives including the TPB excellence awards, recognition of service milestones and the Innovation Incubator program.

We will also continue to build our organisational capability though targeted and specialised learning, training and development by:

- using the ATO and APS Academy's catalogue of training and development courses and offerings
- sourcing specific training courses directly to meet identified needs.

Technology

We create contemporary technology solutions and processes to continue to improve our regulation activities and support tax practitioners.

A fundamental priority is significantly investing in technology so that we can be a digitally-enabled and data-informed regulator. We continue to improve our data analytics and science capability to develop data driven solutions for informed decision-making, subject to human verification, including the utility of our risk and measurement tools.

We have developed data-driven risk engines designed to identify systemic risk, and higher-risk tax practitioners who are engaged in misconduct and those providing tax practitioner services while unregistered. We consistently enhance these tools with regular feedback to ensure their relevance, efficiency and effectiveness.

We are streamlining our services and interactions with tax practitioners through our enhancements program and legislative changes. This will ensure they are efficient and easy to use. We are building new technology solutions to manage reporting and processing of tax practitioners employing disqualified entities. We are making changes to the public register that improve practitioner data presentation and search capabilities to support the tax practitioners and public.

We continue to implement a range of improvements to provide a reliable and secure computing environment for the TPB, staff and community, recognising ongoing and increasing cybersecurity issues.

Our focus remains on using our technology to hone our compliance action so we can focus on dealing with the highest risks to the community and tax system, supporting the public, the tax profession, and our economy.

The profession

We support public trust and confidence in the tax profession by ensuring tax practitioner standards.

Tax practitioners are facing multiple challenges in their work environment, such as:

- the high cost of living
- rising operating costs
- increasing reliance on technology
- the changing methods to engage with clients.

We recognise these challenges, and we are committed to making it easier for tax practitioners to register and meet their new or ongoing obligations and practice, giving them more time to focus on supporting their clients.

As the law reform program continues to progress, the scope and nature of tax practitioner services naturally change. Therefore, it is vital that tax practitioners keep their knowledge and skills up to date. Continuing professional education (CPE) plays a crucial role in assisting tax practitioners to stay on top of such changes. Our CPE policy is designed to encourage all registered tax practitioners to engage in ongoing education.

We help to improve tax practitioner standards and integrity through our guidance products. We also provide information via webinars, newsletters, press releases, social media, and messages sent to tax practitioners directly and through their professional associations. Our website is updated regularly with useful information, including resources such as policy and guidance material.

Community expectations

The tax profession, government, and registered professional associations are facing increased scrutiny from various stakeholders, including within government itself, the public, and other regulators.

This is due to several factors, such as:

- increased community awareness of unacceptable behaviours, and in turn a rise in expectations of professional and ethical services
- new obligations from the law reform program, introducing scrutiny from within the profession
- a gap between the perceived and actual quality and integrity of tax services, which creates tension and distrust among stakeholders.

It falls on the TPB, ATO, professional associations, and tax practitioners themselves to bridge this gap and to enhance the reputation and performance of the tax profession. Some of the measures that are being taken to achieve this include the following:

The TPB's compliance program has increased investigations into high-risk tax practitioners and unregistered practitioners.

The TPB continues to encourage firms to improve their professional standards, transparency, governance, quality assurance, supervision, and control.

The TPB provides guidance, education, and support to tax practitioners to help them comply with their obligations.

The ATO continues to monitor and enforce tax laws and regulations, and to collaborate with the TPB to address issues and risks in the tax system.

Professional associations continue to represent and advocate for the interests and needs of their members, providing them with resources,

training and networking opportunities. The professional associations also work with the TPB and the ATO to promote ethical and professional conduct among tax practitioners, taking appropriate investigative and disciplinary action.

Tax practitioners continue to uphold their duty of care to their clients, and to act with honesty, competence, and independence. The TPB continues to encourage practitioners to update their knowledge and skills, and to adopt best practices and standards in their work.

Increased expectations of the tax profession in Australia creates an opportunity for the profession to demonstrate its value and contribution. By working together, we can ensure the tax profession is respected, trusted, and effective. Recognising the opportunity, the TPB is committed to working with government, partner agencies, professional associations, tax practitioners and the community.

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Environment

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Government stewardship

The TPB is committed to fulfilling its role as a steward and a trusted regulator of the tax profession. By upholding the principles of stewardship and trust, the TPB enhances the public's confidence in the tax profession and system.

The TPB acts as a steward of the tax profession by:

- registering qualified and competent tax practitioners who meet the education, experience and fit and proper requirements.
- setting and enforcing the Code of Professional Conduct, which outlines the obligations and expectations of tax practitioners in relation to their personal and professional conduct, service quality, confidentiality, independence, and conflict of interest.

- providing guidance and education to tax practitioners and the public on the regulatory framework, law reform changes, and best practices for tax services.
- monitoring and investigating the conduct and performance of tax practitioners and taking appropriate disciplinary or remedial actions when necessary.
- collaborating and engaging with stakeholders, including the ATO, professional associations, consumer groups and other regulators, to promote and support the integrity and professionalism of the tax profession and system.

Reforms

Following the government's announcement in August 2023, the profession, associations, TPB and ATO are faced with a multi-year program of law reforms. These reforms aim to introduce legislation to strengthen the integrity of the tax system and profession, support the effectiveness of regulators and ensure the legislative framework is fit-for-purpose. Specifically, providing the right tools to identify and appropriately discipline those who break the law, including (but not limited to):

- enabling the ATO and TPB to refer ethical misconduct by advisers (including but not limited to confidentiality breaches) to professional associations for disciplinary action
- protecting whistleblowers when they provide the TPB with evidence of tax agent misconduct
- giving the TPB more time, up to 24 months, to complete complex investigations
- improving the TPBs public register of practitioners, so that people have more transparency over agent and firm misconduct.

Recently the *Tax Agent Services Act 2009* was updated by *Treasury Laws Amendment (2023 Measures No.1) Act 2023*, to introduce a number of new measures. This included:

- providing the Minister with the power to expand the Code of Professional Conduct

- new requirements relating to breach reporting and disqualified entities
- moving the registration period for registered tax practitioners from 3 years to one year.

Additional reforms have been introduced to Parliament by the Tax Laws Amendment (Tax Accountability and Fairness) Bill 2023, which if passed, could introduce measures to enhance tax whistle-blower protections and increase transparency of compliance outcomes.

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Cooperation

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The profession

We are committed to listening to and understanding the needs of the profession.

A key aspect of our work as a regulator is to focus on practical implementation and support for tax practitioners, especially considering our changing and complex environment. We frequently engage with the profession through public consultation, webinars, and publications such as the TPB eNews newsletter.

We are focused on building partnerships with professional associations by collaborating on the development of policy and guidance. We support practitioners who seek to comply, and we have renewed our efforts to reduce red tape for the profession. We use stakeholder feedback to continually improve our regulatory practice and help us respond to changes in our operating environment. Working together we can better support practitioners and collectively enhance the integrity of the profession.

Each year, we receive approximately 2,000 complaints and referrals from members of the public, registered tax practitioners and other

interested parties. We welcome and value these insights into what is happening on the ground, and use the information to make our regulation of the industry effective.

We continue to explore new approaches to develop productive relationships that contribute to the effective operation of the tax profession and system. We are enhancing our program to support the clients of tax practitioners whose registrations have been suspended or terminated. We will notify the clients, guide them to the TPB Register to source a new registered tax practitioner, and describe any risks we have identified in relation to the suspended or terminated practitioner, so that they can review their own tax affairs and take any action required.

Other government partners

We build relationships with other government agencies and bodies to improve our compliance programs and achieve our vision.

Our relationships with other regulators are an essential part of our ability to serve the community and tax practitioners. We lawfully acquire and share data and information to deliver improved services and target behaviours of concern. To facilitate this collaboration and sharing of information, we have established relationships, processes, and systems with various government agencies, including the:

- ATO
- ASIC
- Australian Transaction Reports and Analysis Centre (AUSTRAC).

Collaborating with other relevant agencies is integral to our success. It is imperative we take collective, well-coordinated action to work collaboratively on risks and achieve our mutual aims. We also work closely with Treasury, and provide insights to support the design of the legislative and policy framework that impacts tax practitioners.

Consultation mechanisms

Our consultations with stakeholders, including tax practitioners, professional associations and government bodies are fundamental to our ability to deliver our strategic plans.

The TPB's relationship with professional associations remains strong and will be enhanced through the government's reform agenda. In particular, the government has highlighted the important role professional associations have in maintaining high standards within the tax profession. Measures to enhance appropriate information sharing between the TPB and certain professional bodies will ensure tax practitioners are encouraged and supported to conduct themselves in accordance with the standards expected by the community and government.

The Tax Practitioner Governance and Standards Forum was established to ensure any significant proposals affecting tax practitioners are made with appropriate consultation. The forum is co-chaired by the TPB and a representative from a professional association. Through it, our engagement with tax practitioners continues to grow and thrive.

Our Consultative Forum provides the TPB with input and advice in relation to operational matters associated with the TPB carrying out its duties under the TASA. In particular, the Consultative Forum provides the TPB with:

- initial input and feedback in relation to draft policy and legislative matters
- insights and advice on matters relating to the tax profession.

The multi-year law reform program includes several key topics for consultation. The profession, associations, and other regulators' engagement through this process is critical to ensure law reforms are implementable and meet the objectives and purposes of the reforms. This has also increased engagement more broadly to manage the changes faced in the law reform program.

We welcome insights and feedback from all stakeholders, including members of the public who share intelligence and concerns with us.

Consultation with all our stakeholders occurs within an environment of trust and integrity, balancing transparency with confidentiality, always acting in the public interest.

Regulator performance

Published 13 August 2024

Regulator reporting

We are focussed on lifting our regulatory performance, capability, and culture. To achieve these improvements and comply with best practice, we have developed tailored performance monitoring and reporting processes.

Our key activities and performance measures directly support the accomplishment of the three principles of regulator best practice.

Principle 1 – Continuous improvement and building trust

Regulators adopt a whole-of-system perspective, continuously improving their performance, capability, and culture to build trust and confidence in Australia's regulatory settings.

Performance measures

- Tax practitioner satisfaction
- The number of completed risk assessments
- Sanctions are appropriate

Principle 2 – Risk based and data driven

Regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and digital technology to support those they regulate to comply and grow.

Performance measures

- Tax practitioner satisfaction
- Sanctions are appropriate

Principle 3 – Collaboration and engagement

Regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

Performance measures

- The number of completed risk assessments

Our Ministerial Statement of Expectations provides clarity about government policies and objectives relevant to the TPB, including the policies and priorities we are expected to observe in conducting operations.

Our Regulator Statement of Intent outlines our response to the Ministerial Statement of Expectations and demonstrates how we will continue to meet expectations. A Ministerial Statement of Expectations and Regulator Statement of Intent is publicly available at tpb.gov.au.

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Risk management

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Our approach to risk management aligns with the requirements of the PGPA Act and the Commonwealth Risk Management Policy.

Our risk management policies and processes align with the ATO as the Commissioner of Taxation is the Accountable Authority for the TPB under the PGPA Act. This is enhanced by our practices ensuring TPB-specific risks are actively managed and visible to senior leaders and the Board.

Our risk management practices are overseen by both the ATO and TPB Audit and Risk Committees. Review of business performance and risk management is an ongoing leadership task, especially through weekly executive meetings, monthly board meetings, and quarterly performance reporting.

Our risk management processes help us to:

- clarify our goals and strategic objectives
- determine what must go right (our strategies)
- consider what may go wrong (potential risks)
- look to prioritise, mitigate and manage key risks.

Working collaboratively on risks

There are key risks the TPB works collaboratively on with relevant stakeholders, especially in relation to supporting the integrity of the profession and the system. Recognising the increasingly interdependent nature of risk, the accountability and responsibility for some risks require us to adopt a collaborative approach to managing risk that stretches across a portfolio or jurisdiction.

The TPB and the Commissioner of Taxation jointly administer the conduct of tax practitioners under their respective Acts. The administrative effectiveness of the TPB's regulatory regime requires that the TPB and the Commissioner have a close and collaborative working relationship. The legal and policy framework between the TPB and Commissioner enables co-operation between the TPB and ATO to facilitate the:

- liaison, collaboration, assistance and the exchange of information between the two statutory authorities
- measures taken around data validity and protection of confidential or official information.

Enterprise risks

Enterprise risk	Risk description	Risk management strategy
Limited collaboration with co-regulators	Co-regulator collaboration limited by differing priorities, reducing the effectiveness of our compliance outcomes and the efficiency of our service delivery.	We manage this by proactive engagement with co-regulators, improving relationships,

		systems, processes and policy.
Systems enhancement delays and/or unsuitability for the TPB	System enhancements that are delayed or unsuitable for our use, adversely impacting service delivery and consumer confidence.	This is managed by ensuring that system enhancements are fit-for-purpose, paying attention to how projects are prioritised for delivery, improving staff capability to ensure the quality of builds, and ensuring adequate operations engagement and involvement.
Inadequate resourcing including funding	Resources (including funding), capability, tools and systems are inadequate to carry out functions under the TASA or deliver TPB strategic outcomes.	Inadequate resourcing is managed having regard to prioritisation, improving services and strategies targeting highest risks and opportunities.
Cyber or technology breach or failure	Cybersecurity/technology breach or failure resulting in systems and data being accessed by unauthorised parties and/or loss of data.	We are mitigating this risk by using industry best-practice cyber-monitoring suites, performing

		ongoing cyber-risk reviews, and implementing the Australian Cyber Security Centre Essential Eight mitigation strategies.
Inadequate data management	Not delivering data analytic tools on time or tools performing poorly.	Our data strategy addresses our data needs, use, analysis, security, and capability.
Disrupted implementation of legislative reforms	Failing to implement legislative measures efficiently and effectively.	We ensure ongoing stakeholder engagement, consultation, and collaboration to manage implementation risks. We also provide advice and input into government proposals for relevant legislative reform and this, in turn reduces our implementation risk.

We will continue to monitor, evolve and adjust our understanding and management of these risks, while also scanning for new risks and opportunities.

3 Australian Charities and Not-for-profits Commission

Published 13 August 2024

Commissioner's foreword

Key activity

Operating context

QC 102836

Commissioner's foreword

Published 13 August 2024

As the Commissioner of the Australian Charities and Not-for-profits Commission (ACNC), I am pleased to present this section of the corporate plan.

The ACNC will no longer produce a standalone corporate plan as we are not a Commonwealth entity under the PGPA Act. However, we remain committed to promoting public trust and confidence in Australia's charities. Our annual report will continue to include information on our broader performance.

As a regulator, we understand our operating environment is always changing, influenced by local and global trends as well as charity-specific issues. Our recently published tenth edition of the Australian Charities Report shows that increased operating costs are having a significant impact on charities, especially smaller charities. Donations

and revenue have increased, but expenses have increased at significantly greater rates.

We demonstrate our commitment to the public and charities by:

- helping charities to stay on track with their reporting and governance obligations, which supports public trust and confidence in the sector
- collecting and sharing charity data to support a 'report-once, use-often' model that reduces red tape for the sector.

The ACNC is an independent body with our own Act and regulations. We benefit from a strong relationship with the ATO for back-office functions, with my staff enjoying the support and benefits of being under the ATO enterprise agreement.

I remain committed to working closely with the Commissioner of Taxation as the Accountable Authority for the ACNC and ACNC Advisory Board.

Sue Woodward AM
ACNC Commissioner

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Key activity

Published 13 August 2024

The ACNC is established under the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) as the national regulator of charities.

The ACNC has been established to:

- maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector
- support and sustain a robust, vibrant, independent and innovative not-for-profit sector
- promote the reduction of unnecessary regulatory obligations on the sector.

The statutory functions and regulatory powers of the ACNC Commissioner are set out in the ACNC Act, the *Charities Act 2013* and accompanying regulations.

The purpose of the Australian Charities and Not-for-profits Commission is to promote public trust and confidence in Australian charities. We will achieve this through the following key activity and measurement of our performance.

Key activity 1

Maintaining a free and accurate register of Australian charities (the Charity Register).

Performance measures

1.1 Percentage of time that the Charity Register is available (excluding scheduled maintenance).

1. 2 Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision.

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Operating context

Published 13 August 2024

Organisational capability ›

Environment ›

Cooperation

Regulator performance

Risk management

Advisory board

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Organisational capability

Published 13 August 2024

We cannot achieve our purpose without our staff.

Our employee value proposition, culture and commitment to continuous improvement help us to deliver 3 key areas of capability.

Workforce

The ACNC uses back-office services from the ATO, but we maintain our own corporate governance, finance, people and culture functions.

This balance helps provide financial efficiency while maintaining our independence. Our ACNC culture is one where people belong, are supported and connected, and aspire to continuously evolve.

Technology and digital innovation

The ACNC was established as a 'digital by default' agency with systems that enable charities to manage their interactions online via the Charity Portal.

The Charity Register is only available online, and we share charity data with government agencies via secure processes, principally through

the Charity Passport.

We are committed to ensuring that our digital capability is innovative and fit-for-purpose. This supports strategic decision-making and ensures we use our resources effectively.

We are also committed to providing modern and tailored IT services to make it easier for charities to comply with their obligations.

We will continue to strengthen our IT capability through the execution of a multi-year technology plan to identify and take advantage of opportunities and overcome challenges and gaps.

Data analysis and analytics

We hold a large amount of Australian charity data. We are committed to sharing our data and insights as widely as possible to help inform stakeholders about the charity sector.

We use our data to identify risks, insights, and trends. Our data helps us develop targeted guidance for the sector and ensures we use a risk-based approach to protect the public, and maintain trust and confidence in Australia's charities.

Our data helps to shape our policy submissions, helping to ensure that all levels of government understand the impact of the proposed reforms on Australia's charities.

We share our data with government agencies and the broader public, reducing unnecessary regulatory burden on charities by removing the need for other regulators to ask for duplicated information. Where appropriate, we also share our data with other government agencies where there is a risk to public trust and confidence.

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Environment

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Our operating environment shapes our ability to promote public trust and confidence in charities.

Local and global issues faced by charities can affect their ability to meet their legislative obligations to the ACNC. A range of government policies and reforms (including Australian Public Sector reforms) may also affect our ability to achieve our purpose.

Self-assessing income tax exempt reforms for the not-for-profit sector

From 1 July 2024, around 157,000 not-for-profits (NFPs) will be required to submit an annual return to the ATO to maintain income tax exemption. We expect to receive a significant volume of enquiries from NFPs due to this reform. Some NFPs will require ACNC registration to maintain income tax exemption.

The number of organisations that will require ACNC registration is unknown, but this reform may affect our ability to register new charities in a timely manner. For example, if only 5% of these NFPs apply for ACNC registration, this will represent 2 to 3 years worth of registration work for the ACNC.

We are committed to working with the ATO to assist NFPs affected by this measure. We will promote our self-assessment tool, helping NFPs to identify whether they are charitable. We are also working with NFP peak bodies to ensure new applications are 'grouped' to help streamline their assessment and, with support from the ATO, have engaged some additional staff.

Potential reforms that the ACNC may need to implement

The ACNC may need to implement reforms associated with:

- the Productivity Commission's inquiry into Philanthropy
- the Department of Social Services' Blueprint Expert Reference Group.

We are committed to sharing our data and insights to ensure that the impacts of potential reforms are clearly understood. We will work with government (including Treasury) to implement any reforms. We will

support affected charities by providing guidance and sharing information, including with our consultation and advisory forums.

Australian Public Service (APS) reforms and the Data and Digital Government Strategy

APS reforms and the Australian Government's Data and Digital Government Strategy are likely to affect our staff and the delivery of our services.

We will maintain a fit-for-purpose workforce plan that ensures we recruit people with the right skills. We will leverage new technology while ensuring that appropriate guardrails are adhered to. This will allow us to deliver better outcomes to the charity sector and public.

Continued cost-of-living pressures affecting charities

Charities continue to be affected by higher costs of goods and services, which can place strains on charity income and expenses. Donations and volunteering may also decrease as a result of personal financial pressures.

Charities will continue to be affected by:

- increasing demand among people experiencing vulnerability, who turn to charities for help when impacted by cost-of-living pressures
- increasing operating costs, including insurance premium increases and higher employee expenses associated with a tight labour market and the need to retain existing employees
- recruiting, supporting, and retaining volunteers when the number of volunteers remains below pre-COVID levels.

Charities need to manage these pressures alongside their obligations to funders (including government), members and beneficiaries.

We help the public and charities by continuing to promote the Charity Register, ensuring there is an easy method to find a registered charity in Australia. Charities can use the Charity Register to find like-minded organisations to work with. We also support charities by minimising

any unnecessary regulatory burden, allowing them to focus on helping those in need.

Cybersecurity and privacy risks facing the charity sector

As well as the cost of protecting data and information, cybersecurity and privacy risks can present challenges, particularly for the small volunteer-run organisations that make up around half of Australia's registered charities.

Charities, including those that are small, often hold personal information on beneficiaries and donors, and it is important for charities to protect themselves from cyber-risks and manage cybersecurity incidents.

We will update our guidance based on our cybersecurity compliance reviews to help charities to improve their governance.

We will continue to support charities by encouraging them to be cyber-aware and share useful guidance.

The cumulative impact and pace of regulatory reform and initiatives on charities

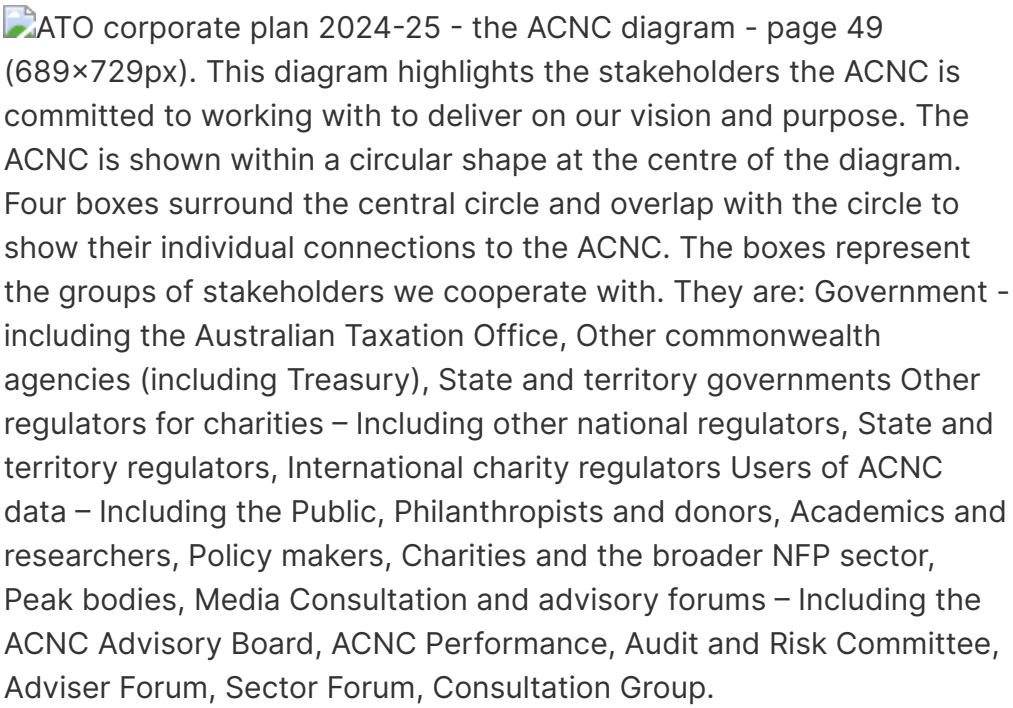
The concurrent regulatory reforms occurring across all levels of government impact the charity sector. The number and pace of these reforms have a significant impact on charities, half of which are volunteer run.

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Cooperation

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We are committed to working with stakeholders to deliver on our vision and purpose.


ATO corporate plan 2024-25 - the ACNC diagram - page 49 (689×729px). This diagram highlights the stakeholders the ACNC is committed to working with to deliver on our vision and purpose. The ACNC is shown within a circular shape at the centre of the diagram. Four boxes surround the central circle and overlap with the circle to show their individual connections to the ACNC. The boxes represent the groups of stakeholders we cooperate with. They are: Government - including the Australian Taxation Office, Other commonwealth agencies (including Treasury), State and territory governments Other regulators for charities – Including other national regulators, State and territory regulators, International charity regulators Users of ACNC data – Including the Public, Philanthropists and donors, Academics and researchers, Policy makers, Charities and the broader NFP sector, Peak bodies, Media Consultation and advisory forums – Including the ACNC Advisory Board, ACNC Performance, Audit and Risk Committee, Adviser Forum, Sector Forum, Consultation Group.

Cooperation with these organisations helps us ensure we are a better practice regulator in line with the government's 3 best practice principles.

Key stakeholders and how we work together

Government

We collaborate with all levels of government to reduce unnecessary burden, share data and discuss regulatory issues and trends across the charity sector. The ACNC is an independent body, but we enjoy a strong working relationship with the ATO and the Commissioner of Taxation, noting the ACNC forms part of the ATO for the purposes of the PGPA Act.

Users of ACNC data

The Charity Register is a key means of promoting public trust and confidence in the charity sector. We publish guidance and charity sector data to help users to understand the diversity and contribution of the charity sector.

Consultation and advisory forums

We collaborate with various forums (the ACNC Advisory Board, Adviser and Sector Forums and Consultation Group) in accordance with our Stakeholder Engagement Framework to support continuous improvement. As part of this commitment, we have our own Performance, Audit and Risk Committee and attend the ATO Audit and Risk Committee.

Other regulators for charities

We share data with other regulators to reduce the regulatory burden on charities. We also meet frequently with those regulators, which helps us to better understand the environment in which charities operate. We work with other regulators where there is a risk to public trust and confidence. We share our insights and learn from our counterparts to continually improve our performance.

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Regulator performance

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Regulator reporting

As the independent Commonwealth regulator of charities, the ACNC is responsible for registering new charities, as well as administering the national regulatory framework for around 60,000 existing charities.

The ACNC does not regulate the broader not-for-profit sector. Charities are a subset of the not-for-profit sector.

Our key activity is to maintain a free and accurate register of Australian charities (the Charity Register), which includes registering new charities in a timely manner.

We are committed to:

- maintaining the integrity of the Charity Register through our reviews of charity entitlement of DGR endorsed charities, monitoring and enforcement activities and data integrity work (such as removing

those who persistently fail to meet their reporting obligations via our double defaulter process)

- helping charities to understand and meet their obligations through information, guidance, advice and other support
- informing public policy makers, researchers, and the media about the work of the charity sector through submissions, reports, advice and other support
- working with all levels of government to share our data to reduce regulatory burden and highlight the impact that reforms will have on charities.

Our Regulatory Approach Statement outlines the ACNC's approach to regulating charities. Most of our effort is focused on education. This reflects the fact that over half of charities are operated by volunteers and that 31% of charities operate with revenue under $50,000. Most people involved in charities are honest, act in good faith and try to do the right thing. We will not hesitate to act where there is a risk of harm to the public or serious wrongdoing.

We have embedded the Australian Government's 3 best practice principles into everything we do.

Key activity

Description	Continuous improvement and building trust	Risk-based and data-driven	Collaboration and engagement
Maintaining a free and accurate register of Australian Charities	✓	✓	✓

Stakeholders

Description	Continuous improvement	Risk-based and	Collaboration and engagement

	and building trust	data-driven	
Government	✓	✓	✓
Users of ACNC data	✓	✓	✓
Consultation, sector and professional advisory forums	✓	✓	✓
International regulators	✓	✓	✓

Performance measures

Description	Continuous improvement and building trust	Risk-based and data-driven	Collaboration and engagement
Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	✓	✓	✓
Percentage of time that the Charity Register is available (excluding scheduled maintenance)	✓	✓	–

Statement of intent

Description	Continuous improvement and building trust	Risk-based and data-driven	Collaboration and engagement
Regulator statement of intent	✓	✓	✓

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Risk management

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The ACNC adopts the ATO's Enterprise Risk Management Framework and risk tolerance.

We are:

- willing to accept higher levels of risk where there is a clear opportunity to realise benefits and where risks can be controlled to acceptable levels
- less willing to accept risk where it is not clear that benefits will be realised or where risks are unable to be controlled to acceptable levels.

Enterprise risks that affect our ability to achieve our vision and purpose are listed below, along with our strategies to contain these risks within acceptable levels.

Risks and management strategies

Enterprise risk	Risk description	Risk management strategy

Maintaining the accuracy of the Charity Register	To promote public trust and confidence, we must ensure the Charity Register only contains eligible charities.	We conduct risk assessments of all registration applications and review a sample of our decisions. We use a risk-based approach to review charities currently on the Charity Register. We support charities to ensure that the Charity Register is up to date. We use data analytics, risk profiling and public information to identify charities at highest risk of non-compliance.
Managing cybersecurity risks	To protect our IT systems from emerging cybersecurity threats that can result in data held by the ACNC being deleted, manipulated, or stolen, we must maintain appropriate safeguards.	We continue to enhance cybersecurity capabilities on ACNC systems, including prioritising security patches and updates, to ensure we better meet whole-of-government requirements. We actively manage the security settings of our website (including the Charity Register and Charity Portal) to ensure it is safe to use.
Organisational capability	As a small agency, we must ensure that we attract and retain people with the right skills and qualities.	We must provide our staff with the tools they need to complete their job efficiently. We use contemporary recruitment strategies to ensure we find the people with the right skills. We continue to implement initiatives

		such as our Culture Vision and Census Action Plan. We constantly monitor our external environment to identify tools that can help our staff to complete their job more efficiently.
Meeting whole-of-government requirements	As a Commonwealth body, we must uphold our roles and obligations within whole-of-government legal and policy frameworks.	We are committed to working with the ATO to maximise efficiency and meet whole-of-government requirements, such as the development of a corporate plan. We monitor the environment and use our relationships with our advisory and consultation forums, the ATO, Treasury and other government agencies to ensure we understand whole-of-government requirements

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Advisory board

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The ACNC Advisory Board is established under section 135-15 of the ACNC Act.

The board meets quarterly to support and advise the ACNC Commissioner.

Board members are appointed by the Assistant Minister responsible for the ACNC.

The board:

- includes up to 8 ‘general members’ with expertise in the not-for-profit sector, law, taxation or accounting
- can include ‘ex officio’ members appointed to the board because they hold a specified office.

The Chair of the Advisory Board provides an update after each meeting.

Details of current board members and meeting summary updates are available at acnc.gov.au.

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4 Performance

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Performance measures

This section outlines how we will demonstrate whether we achieve our purposes to:

- contribute to the economic and social wellbeing of Australians by fostering willing participation in the tax, superannuation and registry systems.
- support public trust and confidence in the integrity of the tax profession and the tax system and to ensure tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.
- promote public trust and confidence in Australian charities.

We measure the extent to which we are achieving our purpose through a range of performance measures which align with our key activities.

Our performance information provides transparency and accountability to the Australian Parliament and the Australian community on how we are delivering on our purpose. We will continue to mature the quality of

our performance reporting over the period of this plan and over future plans.

The measures set out for 2024–25 will be reported against in the annual performance statement, due to be published in late 2025 as part of the Commissioner of Taxation's

Program 1.1 Australian Taxation Office

Latest performance results and performance targets for 2(

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	P ta 2
1	**1.1 Registration** Proportion of companies and individuals registered in the system	66.5% companies [1] 107.8% individuals [2]	See note [3]	S
1	**1.2 Lodgment** Proportion of activity statements and income tax returns lodged on time	72.6% activity statements 83.3% income tax returns (2021–22 returns)	72.6% activity statements 83.3% income tax returns (2022–23 returns)	7 st 8 ta (re
1	**1.3 Tax gap** As a proportion of revenue	7% (2020–21)	See note [4]	S
1	**1.4 Total revenue effects** Revenue from all compliance activities	$20.3 billion	$15.7 billion	$

1	**1.5 Payment** Proportion of liabilities paid on time by value	89.9%	88%	8
1	**1.6 Debt** Ratio of collectable debt to net tax collections	8.6%	Between 7.5% and 8%	B a
1	**1.7 Cost of collection** Cost to collect $100	$0.54 (incl GST) $0.50 (excl GST)	Consistent with pre.pandemic trend	+ p y
3	**3.1 Compliance cost** Adjusted median cost to individual taxpayers of managing their tax affairs	5.5% increase (2021–22 returns)	See note [8]	S
3	**3.2 Digital** Proportion of inbound transactions received digitally for key services	95%	95%	9
3	**3.3 Digital** Proportion of written outbound interactions issued digitally [9]	78%	76%	7
3	**3.4 Service satisfaction** Client satisfaction with their recent	74%	80%	8

	interaction with us			
4	**4.1 Working together** Partner perceptions of how we are working together with them to administer the tax and superannuation systems	69/100 [12]	Equal to or better than the 2018–19 result (64/100)	6
5	**5.1 Tax returns** Proportion of pre-filled items accepted without change	95.6% (2021–22 tax returns)	90%	9
5	**5.2 Identity matching** Proportion of data items matched to client identifiers	95.7%	95%	9
6	**6.1 Availability** Key digital systems availability	100%	99.5% (excluding scheduled outages)	9 (e s o

1 The result compares the number of companies registered by the ATO to the number of companies registered by the Australian Securities and Investments Commission (ASIC). Not all companies that are registered with ASIC have taxation and reporting requirements. Therefore, the proportion is always expected to be well below 100%.

2 The trends in registration of individuals are closely aligned to population growth. This result is always expected to remain above 100% because the ATO's definition of 'resident' captures a greater number of people than the Australian Bureau of Statistics (ABS) estimated resident population. This is particularly true for individuals who have recently migrated to Australia or are seasonal workers.

3 The ATO aims to ensure that all entities that are required to participate in the tax and

superannuation systems are registered on the ATO's client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease).
4 Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.
5 For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap
6 Total revenue effects targets for the 2025–28 forward estimates have been increased as part of the 2024–25 Portfolio Budget Statements process.
7 Cost to collect targets for the forward estimates have been updated as part of the 2024–25 Portfolio Budget Statements process to provide a consistent guide to measuring the cost of collecting every $100 of tax. This measure has been realigned to Key activity 1.
8 A decrease, or no more than 2% increase over the prior year figure.
9 Digital-Inbound target has changed since the 2024–25 Portfolio Budget Statements process.
10 Digital measure name has been updated as part of the 2024–25 Portfolio Budget Statements process.
11 Digital-Outbound target has changed since the 2024–25 Portfolio Budget Statements process.
12 Working together result is calculated using survey responses from 3 partner groups – tax professionals, digital service providers and APRA-regulated superannuation funds. A weighting of 50% is applied for tax professionals, reflecting their role as the ATO's primary partner group, while the remaining 2 groups are each given a 25% weighting.
13 Working together targets for the 2025–28 forward estimates have been changed as part of the 2024–25 Portfolio Budget Statements process.

Program 1.2 Tax Practitioners Board [14]

Latest performance results and performance targets for 2(

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	P ta 2
1	**1.1 Tax practitioner satisfaction**	Not applicable – This measure commenced from the 2022–23 year	71%	7

		(baseline year) [15]		
1	**1.2 Number of risk assessments completed**	Not applicable – This measure commenced from the 2023–24 year [16]	>2,700 completed complaints and case leads	9(m ri
1	**1.3 Sanctions are appropriate**	Not applicable – This measure commenced from the 2022–23 year (baseline year) [17]	The TPB is committed to pursuing positive Court and Tribunal outcomes.	T(c(p(p(a(o(

14 2024–25 is the first year performance measures for the Tax Practitioners Board will be included in the Australian Taxation Office corporate plan. The number of measures has been reduced to better reflect the functions of the Accountable Authority (the Commissioner of Taxation) under the PGPA Act as part of the 2024–25 Portfolio Budget Statements process.

15 Tax practitioner satisfaction measure was new for the 2022–23 year and the wording was later adjusted from 'tax practitioner satisfaction with reduction in red tape' to the current format.

16 Number of risk assessments completed performance measure latest results are not available as this was a new measure for the 2023–24 year.

17 Sanctions are appropriate performance measure latest results are not available as this was a new measure for the 2022–23 year.

Program 1.3 Australian Business Registry Services [18]

Latest performance results and performance targets for 2(

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	P(ta 2(

2 [19]	**2.1 Increased use of the ABR as the national business dataset**	Government agencies – 543 using ABR Explorer, 23 using ABR identifier Community – Total of 3.0 billion ABN Lookup searches, a 31% increase	Government agencies – 535 using ABR Explorer, 22 using ABR identifier Community – Total of 2.3 billion ABN Lookup searches	G ag 5 C 2. A

18 Material change to Program 1.3: As announced in the Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24, responsibility for business registers transferred from the ATO to ASIC, and funding redirected from the ATO to ASIC and the Treasury following the decision to cease the Modernising Business Registers program.

19 Increased use of the ABR as the national business dataset targets for the 2025–28 forward estimates have changed as part of the 2024–25 Portfolio Budget Statements process.

20 For 2024–25, ABRS aligns to Key activity 2 of the Australian Taxation Office.

Program 1.4 Australian Charities and Not-for-profits Commission [21]

Performance measure 1.1: Latest performance results and

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	P ta 2
1	**1.1 Percentage of time that the Charity Register is available (excluding scheduled maintenance)**	Not applicable – This measure commenced from the 2023–24 year	95%	9

Rationale for measure: The Charity Register is used by a range of stakeholders including the public, volunteers, donors, charities, government agencies, the media, and researchers. This measure looks at our effectiveness in ensuring the Charity Register is available with as little interruption as possible. It excludes scheduled maintenance (for example, where we may need to apply security updates).

Rationale for target: Due to the provision of back-office services by the ATO, the availability of the Charity Register can be affected by ACNC or ATO-specific issues. This has informed the development of our target.

Comparison to 2023–24: In 2023–24, this measure included 'uptime' for the Charity Portal. While the Charity Portal is important, it is not available to the public. Access is limited to charities and their authorised representatives who use the Charity Portal to update the Charity Register. From 2024–25, we will simplify this measure to focus on the Charity Register (which is publicly available).

Methodology: The number of minutes that the Charity Register is available divided by the total number of minutes in the financial year, less time scheduled for maintenance.

21 2024–25 is the first year performance measures for the Australian Charities and Not-for-profits Commission will be included in the Australian Taxation Office corporate plan. The number of measures has been reduced to better reflect the functions of the Accountable Authority (the Commissioner of Taxation) under the PGPA Act as part of the 2024–25 Portfolio Budget Statements process.

Performance measure 1.2: Latest performance results and

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	F t 2
1	**1.2 Percentage of new eligible charities registered within 15 business days of ACNC**	Not applicable – methodology slightly changed from the 2023–24 year	90%	A p y

	receiving all information necessary to make a decision			

Rationale for measure: The Charity Register only contains details of registered Australian Charities. This measure looks at our efficiency in registering new charities, ensuring that the Charity Register is updated and accurate.

Rationale for target: The target has been informed by historical performance.

Comparison to 2023–24: No changes.

Methodology: The number of new eligible charities registered within 15 business days of the ACNC receiving all information necessary to make a decision divided by the total number of eligible charities registered.

Program 1.5–1.21 ATO administered programs

Latest performance results and performance targets for 2(

Key activity	Performance measure	Latest result (2022–23)	Performance target 2023–24	Pe ta 25
2	**1.5 Australian Screen and Digital Game Production Incentive** Refundable film and digital games tax offset claims are subject to ATO risk detection processes [22]	New measure for 2024–25	New measure for 2024–25	Se
2	**1.6 Junior Minerals Exploration Incentive**	Target met	All applicants notified within 28 calendar days of the	All no 28 da

	All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the		application period closing	ap pe
2	**1.6 Junior Minerals Exploration Incentive** Public reporting data uploaded on data.gov.au (and linked to ato.gov.au) after determination letters are issued	Target met	Published within 56 calendar days of the application period closing	Pu wi ca of ap pe
2	**1.7 Fuel Tax Credits Scheme** Fuel Tax Credits Scheme gap	2.6% (2021–22)	See note [24]	Se
2	**1.8 National Rental Affordability Scheme** Value of tax offsets processed	$146.9 million	Not reasonably practicable [26]	No rea pra [26]
2	**1.9 Product Stewardship for Oil** Product Stewardship for Oil gap	0.6% (2021–22)	See note [24]	Se
2	**1.10 Research and Development** Tax Incentive	New measure for 2023–24	100%	RD ref cla su

	Research and Development Tax Incentives (RDTI) refundable claims are subject to RDTI-specific risk detection processes			de pr
2	**1.10 Research and Development** RDTI offset claims are amended when Industry Innovation and Science Australia advises the ATO that RDTI registration has been revoked	New measure for 2023–24	100%	10
2	**1.11 Low Income Superannuation Tax Offset** Proportion of original contributions paid within 60 days	97.29% [28]	97%	97
2	**1.12 Private Health Insurance Rebate** [29] Private health insurance rebates are subject to risk preventative and corrective processes	New measure for 2024–25	Private health insurance rebates are subject to risk preventative and corrective processes	Pri ins reb su pre an co pr
2	**1.13 Super Co-contribution Scheme**	98.84%	97%	97

	Proportion of original co-contributions paid within 60 days			
2	**1.14 Superannuation Guarantee Scheme** Superannuation guarantee gap as a proportion of superannuation guarantee contributions	5.1% (2020–21)	See note [30]	Se
2	**1.14 Superannuation Guarantee Scheme** Value of superannuation guarantee charge: • raised (including penalties and interest) • collected	$1,244 million raised $778.5 million collected	$1,017 million raised $594 million collected	$1, rai $6 co
2	**1.14 Superannuation Guarantee Scheme** Value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds [31]	$683.9 million	$536 million	$5
2	**1.14 Superannuation Guarantee**	$3,300 million	$3,700 million $177 million	$4 $1

	Scheme Value of superannuation guarantee charge debt on hand and the amount of superannuation guarantee charge debt irrecoverable at law or uneconomical to pursue [31]	$214.5 million not pursued		
2	**1.14 Superannuation Guarantee Scheme** Superannuation guarantee charge distributed as a proportion of superannuation guarantee charge raised [31]	New measure for 2023–24	Under development	Un de
2	**1.14 Superannuation Guarantee Scheme** Superannuation guarantee charge raised and distributed within 12 months	New measure for 2023–24	Under development	Un de
2	**1.15 Interest on Unclaimed Superannuation Accounts Paid** Value of interest payments processed (unclaimed	$24.6 million	Not applicable	Nc rea pra [34]

	superannuation money) [33]			
2	**1.16 Interest on Overpayment and Early Payments of Tax** Value of credit interest applied to client accounts	$176.8 million	The ATO aims to administer the program in accordance with the law.	No rea pra [35]
2	**1.17 Bad and Doubtful Debts and Remissions** Ratio of debt uneconomical to pursue to net tax collections	0.2%	Below 1%	Be
2	**1.18 Seafarer Tax Offset** Eligible taxpayers are aware of how to claim the offset	100%	100%	10
2	**1.20 Hydrogen Production Tax Incentive** [37]	New program	Under development	Un de
2	**1.21 Critical Minerals Production Tax Incentive** [38]	New program	Under development	Un de

22 Program 1.5 (Australian Screen and Digital Game Production Incentive) measure has changed to better reflect the ATO's performance as part of the 2024–25 Portfolio Budget Statements process.

23 Refundable film and digital games tax offset claims are subject to ATO risk detection processes.

24 Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.

25 For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap

26 Program 1.8 National Rental Affordability Scheme target has changed as part of the

2024–25 Portfolio Budget Statements process. It is not practicable to have a target for these measures as the amount of tax offsets processed is driven by factors outside of the ATO's control. Previous target was 'Administer the program in accordance with the law'.
27 Program 1.10 Research and Development Tax Incentive target has changes for the forward estimates as part of the 2024–25 Portfolio Budget Statements.
28 Program 1.11 Low income superannuation tax offset result has been updated from the result published in the Commissioner of Taxation 2022–23 annual report.
29 Program 1.12 Private Health Insurance Rebate includes a new measure to better reflect the ATO's performance. This has been updated since the publication of the 2024–25 Portfolio Budget Statements.
30 Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.
31 For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap
32 Program 1.14 Superannuation Guarantee Scheme measure name has been changed as part of the 2024–25 Portfolio Budget Statements process to include the word 'charge'.
33 Program 1.15 Interest on unclaimed superannuation accounts paid measure has changed as part of the 2024–25 Portfolio Budget Statements process.
34 It is not practicable to have a target for this measure as the value of superannuation payments processed is driven by factors outside of the ATO's control.
35 Program 1.16 Interest on Overpayment and Early Payments of Tax targets for the forward estimates has changed as part of the 2024–25 Portfolio Budget Statements process. It is not practicable to have a target for these measures as the value of interest is driven by factors outside of the ATO's control.
36 Program 1.19 Economic Response to the Coronavirus has ceased and is no longer reported.
37 Program 1.20 Hydrogen Production Tax Incentive administered program was introduced as part of the Federal budget 2024–25 and performance measures are under development.
38 Program 1.21 Critical Minerals Production Tax Incentive administered program was introduced as part of the Federal budget 2024–25 and performance measures are under development.

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Appendices

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Acronyms and initialisms

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Acronyms and initialisms

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AAT	Administrative Appeals Tribunal
ABN	Australian business number
ABR	Australian Business Register
ABRS	Australian Business Registry Services
ABS	Australian Bureau of Statistics
ACNC	Australian Charities and Not-for-profits Commission
ACNC Act	*Australian Charities and Not-for-profits Commission Act 2012*
AI	Artificial intelligence

APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
AUSTRAC	Australian Transaction Reports and Analysis Centre
CPE	Continuing professional education
D&A	data and analytics
director ID	director identification number
FTA	Forum on Tax Administration
GST	goods and services tax
NFP	Not-for-profit
OECD	Organisation for Economic Cooperation and Development
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	*Public Governance, Performance and Accountability Rule 2014*
RDTI	Research and Development Tax Incentives
RMG	Resource Management Guide
TASA	*Tax Agent Services Act 2009*
TPB	Tax Practitioners Board

Version changes

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Since the publication of the ATO corporate plan 2023–24, the ATO has refined its key activities, performance measures and targets. These changes have been designed to better define our priorities and demonstrate how the Australian Taxation Office listed entity effectively uses its resources to deliver on its purposes.

These changes have been made in alignment with the PGPA Act and the PGPA Rule requirements.

The following table lists the changes made in the Australian Taxation Office corporate plan 2024–25:

Version changes

Topic	Changes/inclusions
Introduction	A new introduction page introduces the Australian Taxation Office listed entity and provides information on the ATO, including the Australian Business Registry Services (ABRS), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC).
Purpose	An overview framework of the Australian Taxation Office listed entity has been included to demonstrate the alignment across the Portfolio Budget Statements through to the purposes, visions, related programs and key activities.
Key activities	Perspectives grouping the key activities (previously named strategic objectives) for the Australian Taxation Office have been removed to reduce layers of complexity. Key activity previously named W1 We are a high-performing workforce with a focus on integrity, the right culture, capability, and tools to deliver the best client and staff experience has been removed. The critical role our staff play in delivering on our purpose is outlined in

	our organisational capability section. Related core priorities Shape our workforce and Workforce integrity have subsequently been removed. This has changed since publication of the Portfolio Budget Statements. Key activity previously named F1 We strive for operational excellence to achieve efficiency and quality outcomes has been removed. The critical role our staff play in effectively managing our financial resources is outlined in our capability section. Related core priorities Effective management of ATO financial resources and Value for money have subsequently been removed. This has changed since publication of the Portfolio Budget Statements. Key activity 1 (previously named G1 We build community confidence by sustainably reducing the tax gap and providing assurance across the tax, superannuation, and registry systems) has been updated to We collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer. Key activity 2 (previously named G2 We design for better tax, superannuation, and registry systems to make it easy to comply and hard not to) has been updated to We deliver on government commitments, implement programs and provide assurance to drive improved tax, superannuation, and registry system performance. Key activity 3 (previously named C1 Our client experience and interactions are well designed, tailored, fair and transparent) has been updated to Our client experience and interactions are well designed, tailored, fair and transparent to make it easy to comply and hard not to. Program 1.3 ABRS now aligns to Key activity 2. This has changed since publication of the Portfolio Budget Statements. TPB Key activity 1 Provide support to tax practitioners, strengthen the regulation of tax practitioners to increase confidence in the integrity of the tax profession and tax system and address tax practitioner risk and

	compliance behaviour has been included for the TPB. ACNC Key activity 1 Maintaining a free and accurate register of Australian Charities (the Charity Register) has been included for the ACNC. Core priorities have been reordered to align to the key activity structure. Core priority Tax and superannuation performance has been separated into Tax performance and Superannuation performance. Core priorities Effective registry services, Fairness and integrity and Partnerships have had minor changes to their descriptions.
Operating context	The operating context for TPB and ACNC have been included. Regulator performance details have been included across the ATO, TPB and ACNC.
Performance	Performance measures have been refined to ensure effective measurement of the entity's performance in achieving the entity's purposes in the reporting period. Performance measures have been included for TPB and ACNC. Australian Business Registry Services performance measure Increased use of the ABR has been aligned under Key activity 2 however, the results are recorded under ABRS Program 1.3. New and amended performance measures are footnoted against the relevant measures noting changes since the 2023–24 ATO corporate plan and changes since the publication of the Portfolio Budget Statements. A list of removed measures since publication of the Portfolio Budget Statements are shown below: • **Culture** – Level of employee engagement (ATO) • **Staff experience** – Employee perceptions around whether they have access to the tools and resources needed to perform well (ATO)

	• **Trust** – Community trust in the ATO and the system (ATO) • **Influence** – Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice (ATO) • **Private Health Insurance Rebate** – Value of rebates processed (ATO).

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PGPA requirements

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The Australian Taxation Office corporate plan 2024–25 has been prepared in accordance with the requirements of:

- Subsection 35(1) of the PGPA Act, and
- Section 16E of the PGPA Rule.

The below table represents the requirements met by the Australian Taxation Office corporate plan 2024–25 and the page references for each requirement.

PGPA Requirements

Topic	Requirements	ATO	TPB	ACNC
Introduction Section 16E(1)	• A statement that the plan is prepared for paragraph 35(1)(b) of the PGPA Act. • The reporting periods for which the plan is prepared.	Y	Y	Y

	• The reporting periods covered by the plan. The statement of preparation and reporting periods are included in the introduction.			
Purpose Section 16E(2)	• The purposes of the entity. The purposes of each body are included in the overview.	Y	Y	Y
Key activities Section 16E(3)	• The key activities that the entity will undertake in order to achieve its purposes. Key activities are included in the overview and within the separate sections of the plan.	Y	Y	Y
Operating context Section 16E(4)	• The environment in which the entity will operate. Each body has their own environment section.	Y	Y	Y
Operating context Section 16E(4)	• The strategies and plans the entity will implement to have the capability it needs to undertake its key activities and achieve its purposes.	Y	Y	Y

	Each body has their own capability section.			
Operating context Section 16E(4)	• A summary of the risk oversight and management systems of the entity, and the key risks that the entity will manage and how those risks will be managed. Each body has their own risk management section.	Y	Y	Y
Operating context Section 16E(4)	• Details of any organisation or body that will make a significant contribution towards achieving the entity's purposes through cooperation with the entity, including how the cooperation will help achieve those purposes. Each body has their own cooperation section.	Y	Y	Y
Operating context Section 16E(4)	• How any subsidiary of the entity will contribute to achieving the entity's purposes (not applicable). The Australian Taxation Office listed entity does	N/A	N/A	N/A

	not have subsidiaries.			
Performance Section 16E(5)	• Details of how the entity's performance in achieving the entity's purposes will be measured and assessed through: – Specified performance measures for the entity that meet the requirements of section 16EA of the PGPA Rule. – Specified targets for each of those performance measures to which it is reasonably practicable to set a target. The performance measures have been designed to meet the requirements of section 16EA of the PGPA Rule and specified targets have been included where reasonably practicable.	Y	Y	Y
Additional guidance RMG 132 RMG 128	Reference to the listed entities Portfolio Budget Statement (outcomes and programs). (*Corporate plans for Commonwealth entities Resource*	Y	Y	Y

	Management Guide – RMG 132) The overview page outlines PBS outcomes and programs			
Additional guidance RMG 132 RMG 128	Demonstrated regulatory performance against the principles on how the entity is meeting the Australian Government's expectations. (*Regulator Performance RMG 128*)	Y	Y	Y
Additional guidance RMG 132 RMG 128	Statement of Expectation and Statement of Intent made publicly available on regulator websites or on transparency.gov.au. (*Corporate plans for Commonwealth entities RMG 132*)	Y	Y	Y
Additional guidance RMG 132 RMG 128	Narrative and targets supporting the Strategic Commissioning Framework (SCF) as part of the Government's commitment to reduce inappropriate outsourcing and strengthen the capability of the APS. (*Corporate plans for Commonwealth entities RMG 132*)	Y	Y	Y

	The ATO's response to the APS Strategic Commissioning Framework on page 17 covers APS employees across the ATO, TPB and ACNC.			

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Contact

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