



# Tax information: requests by law enforcement and other government agencies

Application form to request Taxation Information for Law Enforcement and other Government Agency purposes.

**Last updated** 5 June 2024

## About this form

This is the application form to request taxation information for law enforcement and other government agency purposes, from the Australian Taxation Office (ATO) pursuant to section 355-65 and section 355-70 of Schedule 1 to the *Taxation Administration Act 1953*.

## Instructions

You can use this application form to request taxation information if you are a law enforcement or other government agency.

It is important to follow the instructions outlined in the Portable Document Format (PDF) application form.

**Failure to do so could result in your request being rejected by ATO systems.**

For further information, you can email [355requests@ato.gov.au](mailto:355requests@ato.gov.au)

You need to:

1. Download the below form – you can only do this on a desktop or laptop device.
2. Right-click on the link and select 'Save (link) target as' (wording may vary depending on your internet browser).

3. Open the form using Adobe Acrobat Reader/Pro and enable JavaScript if prompted.
4. Complete the form on your computer.
5. Lodge your form.

You can download the [Information Disclosure Request forms \(PDF, 2.2MB\)](#) 

## Help card

A help card has been developed to assist Law Enforcement Agencies (LEAs) submit a Request for Information form.

### Help card for Law Enforcement Agencies

Help card to assist Law Enforcement Agencies submit a Request for Information form to the Information Disclosure Team.

QC 44930

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## Requesting a date range

### What date range to use in the Request for Information form

The requested date range should cover the date of offences and if applicable, proceeds of crime analysis period.

For example, suspected offending occurred from 1 January 2015 to 26 October 2015. As the offending dates fall into 2 different financial years (2015 and 2016), information for the period 1 July 2014 to 30 June 2016 would be requested.

## **Requesting information for periods beyond the financial years of the offence**

You can request information for periods beyond the financial years of the offence provided there is a clear explanation of the relevance of the additional information requested.

For example, financial analysis of a person of interest (POI) requires information relating to their financial position prior to, and following, the suspected offending, to determine legitimate earnings and asset ownership.

## **Relevance of protected information**

### **What to include in the ‘relevance of protected information’ field**

Ensure you address the who, what, when, and how of the information requested.

- Who are the persons or entities of interest (POI/EOI)?
- What did these POI or EOI do?
- When did the offences occur?
- How is the requested information relevant to your investigation and how will it assist?

### **How much detail to include about the POI or EOI**

When explaining who the POI or EOI are and what they did It must be clear who all the listed POI or EOI are, any relationships or connections between them and how each of them is linked to the offences.

For example, POI John Smith is suspected of drug trafficking commencing in June 2020. John Smith is the director of ABC Company and is suspected of using ABC Company to launder proceeds of crime. The POI and EOI are linked to each other and the offence.

If the link between all POI, EOI and the offence is not clear, further clarification may be sought from you. This may cause delays in actioning the request for disclosure.

Our online forms allow for up to 8 POI. If you have more than 8 POI you will need to submit multiple requests. If you have a bulk request, email [355requests@ato.gov.au](mailto:355requests@ato.gov.au) for advice.

## **Including a POI or EOI if they have not engaged in an offence**

You can include a POI or EOI if they have not engaged in an offence, for example, a victim, provided there is a clear and relevant connection to the investigation or offending and this is fully explained in the request.

For example, a victim reported that their identity has been stolen and false income tax returns for 2022 and 2023 years have been lodged. Information from the victim's income tax returns may be disclosed as this has a clear connection to the alleged offence.

## **How much detail to include in relation to when the offence occurred**

Provide clear dates of when key events occurred to justify the period of information requested.

In circumstances where specific dates cannot be provided, a month or particular period of time is acceptable.

## **Explaining how the requested information will assist**

Provide as much detail as possible as to how the requesting information will assist with the investigation.

For example, income tax returns are sought to identify the POI's legitimate income and bank accounts are required for cross-referencing payment transactions related to proceeds of crime.

## **Urgent requests**

If the requested information is required within 6 business days or less, email [355requests@ato.gov.au](mailto:355requests@ato.gov.au) advising an urgent request has been submitted and provide a detailed explanation for the urgency. Your request can then be prioritised accordingly.

For example, POI is a flight-risk and ATO information is required to undertake immediate warrant action.

Note: Information Disclosure Team's (IDT) service standard is 28 days. For urgent approval to be given, the IDT must be satisfied that the reason for urgency is sufficient to justify priority over other information requests.

## **Requesting a witness statement**

### **When to request a witness statement**

When you know the specific evidence required for your warrant or court action, a witness statement can be requested. The witness statement will refer to previously disclosed documents or information and any additional evidence you may require.

### **What to include in the witness statement request**

Provide the following information:

- original Information Disclosure reference number
- court date
- any additional information that may be useful in actioning the request, for example, jurisdiction of the court hearing.

## **How we disclose information**

Depending on the requesting agency, information will be disclosed via the Data Transfer Facility (DTF), SIGBOX or a Gov Link email. The disclosure will be made to an authorised law enforcement agency officer, as per statutory requirements. The authorised officer will disseminate the information to the relevant case officer.

## **Enquiries that don't require a formal request**

### **General enquiries**

For example, you may not want to submit a request for information as you just need to check something.

Any information that the ATO holds about entities is subject to strict disclosure requirements. If your enquiry is general in nature a formal request may not be required. If it is about a specific entity, then a request will most likely be required.

Email [355Requests@ato.gov.au](mailto:355Requests@ato.gov.au) if you require further advice. This mailbox is monitored by the IDT National Co-ordination team.

## **Sharing intel with the ATO**

For example, you may not want to submit a request for information as you want to share intel with the ATO.

Refer any intel to be shared to [TaxCrimeIntelligence@ato.gov.au](mailto:TaxCrimeIntelligence@ato.gov.au). The information will be triaged and sent to the relevant area.

## **Information to assist the processing of requests**

- Include an ABN, if known, rather than an ACN as this expedites the search process in ATO systems.
- Include the operation name or taskforce name for your investigation, if this exists.
- If the offence or investigation is of a sexual nature, be aware that the ATO firewall may block overly explicit language which will delay receipt of your request.
- If the offence or investigation relates to GST or business activity statement refund fraud, and it has occurred in the past few years, your investigation may fall under our Joint Agency Agreement. Don't complete the online request for information form. Instead, email your enquiry to the Operation Protego mailbox [protego.disclosures@ato.gov.au](mailto:protego.disclosures@ato.gov.au)
- Provide a direct contact number (mobile number where possible) as sometimes we need to contact you for clarification or further information regarding the request. If we are unable to contact you, it will delay processing of the disclosure.

## **Contact us**

Email [355Requests@ato.gov.au](mailto:355Requests@ato.gov.au) for assistance.

# **Appendix A - Reports available from the ATO**

## **Basic summary information**

This report provides the requested entity's summary information and profile details as known by the Australian Taxation Office (ATO). If details are held it will include any:

- spouse details (the name and the date of birth)
- date the entity registered for a Tax File Number (TFN)
- date the entity registered for an Australian Business Number (ABN) including the type of business
- income tax lodgment status
- name history
- current and historical addresses
- relationships with other entities recorded with the ATO.

## **Income tax return details**

This report provides, for the period requested, an entity's income tax return details. It shows details of income and deductions claimed for the relevant financial years.

## **Activity statement details**

This report provides, for the period requested, details and a yearly summary of the entity's business transactions with the ATO:

- Goods and Services Tax (GST)
- Pay As You Go (PAYG)
- Wine Equalisation Tax (WET)
- Luxury Car Tax (LCT)
- Fringe Benefits Tax (FBT)
- Fuel Tax Credits (FTC)

## **Employer salary and wage details**

This report provides, for the requested period, details of any salary and wages income and employer details. This information is drawn from PAYG and employer databases and may not necessarily match what has been self-reported in the entity's income tax return for the same period.

## **Centrelink and Government payments details**

This report provides, for the period requested, details of any Commonwealth benefits received by the taxpayer. This information has been provided to the ATO by Services Australia, as part of the PAYG reporting obligations.

## **Tax agent details**

This report provides, for the period requested, the tax agent authorised to act on behalf of the entity. An entity can have different tax agents for their income tax and client activity centre (CAC) ATO accounts.

## **Interest income details**

This report provides, for the period requested, a detailed breakdown of any investments which generated interest income, held by the entity and identifies the percentage of that generated income attributed to the entity.

## **Dividend income details**

This report provides, for the period requested, a detailed breakdown of any investments which generated dividend income including name of the investment institution, type of investment, franked and unfranked amounts and imputation credit amounts.

## **Bank account details**

This report provides details of the bank accounts the entity has registered with the ATO and may include historical bank account information.

## **Compliance activity**

This report identifies if an entity has been subject to compliance activity by the ATO. Compliance activity could include a review, audit or prosecution action.



## **Running balance accounts for income tax**

This report provides the entity's current (at that particular point in time) running balance for the CAC account with the ATO. The 'transaction description' identifies whether a 'payment' (credit) was made by the entity or if a 'refund' (debit) was received by the entity.

## **Activity statement (AS) analyser report**

This report provides, for the period requested, details of the latest assessment of all AS lodged by the entity. It also shows amendments made to AS if applicable.

## **Group Wealth System (not available for court)**

The Group Wealth System (GWS) is available for individuals only and captures data from the following sources:

- tax returns and business activity statements
- property revenue and land title departments
- motor vehicle departments
- Australian Securities and Investment Commission
- share registries.

The GWS links associated entities within a wealth group and then calculates an estimate of net Australian assets of an individual and any linked entities. This report is for intel purposes only and cannot be used as evidence in court.

## **Notice of assessment**

A copy of the original and amended (if issued), notice of assessment issued to the entity for the requested financial years.<sup>[1](#)</sup>

## **Income tax return**

A copy of the income tax return (ITR) lodged with the ATO in the name of the entity for the requested financial years.<sup>[1](#)</sup>

## **Activity statements**

A copy of the activity statement (AS or commonly referred to as BAS) lodged with the ATO for the requested periods. This would include a

monthly, quarterly or yearly lodgment of the AS depending on the AS cycle the entity is reporting under.<sup>1</sup>

## Other information

The following additional information may be available to support the investigation:

- Cryptocurrency information - the ATO receives some third-party data related to cryptocurrency transactions.
- Single Touch Payroll information - each time an employer pays their employee, they will send the salary and wage information, PAYG withholding and super information to the ATO electronically.
- Call recordings of interactions between POI and ATO.
- IP addresses for lodgments of AS or ITR.

**Note:** <sup>1</sup>These will usually only be provided if a witness statement and documentary exhibits or affidavits are required for court purposes.

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## Our commitment to you

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

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

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

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

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