



ATO seeks feedback on selected taxpayer relief provisions

The ATO is seeking feedback on its approach to taxpayer relief provisions.

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The Australian Taxation Office (ATO) is seeking feedback on its approach to remission of interest and failure to lodge penalties, lodgment and payment deferrals, and payment plans.

ATO Assistant Commissioner Sonia Corsini said that the ATO is looking to refresh its approach so that its settings are clear, consistent, and aligned to the legislative intent.

‘As the first step, we have developed 5 draft principles to clarify our position and support taxpayers and their representatives to understand how the ATO will make decisions into the future,’ Ms Corsini said.

The proposed 5 principles of the ATO’s refreshed approach are:

- Fairness
- Conditionality
- Context
- Engagement
- Exclusions

‘We aim to make decisions fairly and consistently, to help keep the tax system strong and trustworthy.’

‘These principles will help shape our practice statements and guidance materials, which we will consult on as our next step later in the year.’

They are not a checklist or a replacement for our policies. Instead, they guide how we make decisions and what you can expect us to consider.'

'The review aims to achieve a framework that is fair, and supports those genuinely in need, but at the same time respecting the contribution of those who pay their tax on time,' Ms Corsini said.

Taxpayers are required to meet their lodgment and payment obligations on time. Interest and penalties are applied to compensate the Government and the community for late payments of tax. In some circumstances, the ATO may exercise discretion to remit penalties and interest, defer lodgment or payment, or agree to payment arrangements.

The ATO receives hundreds of thousands of requests for relief from penalties and interest every year. In the 2024–25 financial year, the ATO received over 125,000 requests from taxpayers and registered tax agents to remit general interest charge (GIC). Of those, over 95,000 or 76% were granted.


The ATO is focused on the following as part of the consultation:

- lodgment and payment deferrals
- interest and failure to lodge penalties
- payment plans

'We know there is room for improvement in our processes, workflows and how we explain decisions, which is why we're seeking feedback to help us identify opportunities to improve our policies, as well as the way we operate,' Ms Corsini said.

The consultation is open from 4 September to 2 October. Feedback can be provided by emailing RedefiningConcessionsProject@ato.gov.au.

Notes to journalists

- A high-resolution headshot of [Assistant Commissioner Sonia Corsini \(JPG, 114KB\)](#)  is available for download from our media centre.
- ATO stock footage and images are available for use in news bulletins from our media centre.

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