



Commissioner's address to IPAA Secretaries Series

Commissioner of Taxation, Rob Heferen's address to the Institute of Public Administration Australia (IPAA) Secretaries Series event.

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Leadership in the APS: A reflection and a call to action

Introduction

Thanks Justine, for the very kind introduction.

I'd like to also acknowledge the Traditional Owners of the lands we meet on today. I pay my respects to Elders past and present and extend that respect to any First Nations people joining us.

It's a pleasure to be here with fellow and former public servants as well as some of IPAA's sponsors.

For those current and ex-public servants, whether you've been in the APS for decades like me, or just a few months, you no doubt want to be part of something bigger than yourself and make a difference for the better. To do this requires leadership.

And leadership is what I want to talk to you about today. Not just the kind that comes with a title, but the kind that builds trust, shapes culture, and makes a difference.

And possibly a little self-indulgently, I want to talk a bit about why I have spent a career in the APS, and the leadership lessons that have made my career such a fulfilling one so far – and hopefully for quite a few more years.

Why leadership matters

At its heart, leadership matters because that's how we help effect change.

In the APS, we don't sell products or chase profits. We serve the government of the day, with an eye to the governments of tomorrow. We help them solve problems.

We then build systems that underpin the lives of Australians. And in doing all this, we hope to leave Australia in better shape than it was when we started.

To do this requires us to envision a future and help build the path to it, which requires change. In this context, good leadership isn't optional – it's essential.

Good leadership helps us navigate complexity and uncertainty. It turns strategy into action and can transform a budding idea into a great outcome.

In an institution as large as the APS, with complex systems across our many agencies, leadership needs to show in every conversation, every decision, and every action.

A public service career

People sometimes ask me why I've stayed in the public service for over 36 years.

There are many answers to this ... interesting jobs. Airconditioned buildings. Good super. The occasional morning tea (with a chocolate brownie if you're lucky!).

But of course, the main thing is being part of a larger purpose.

I started in the APS back in 1989 as a graduate of Arts and Law out of Tas Uni and joined Customs. I was a bit lost and was looking for something without really knowing what it was. I was more interested in philosophy than law, and over time I found myself drawn to the work that shapes society – work that matters.

I didn't know it then, but law would help pave the path to where I am today, and philosophy would provide me with the direction.

Public service is a vocation that I fell into by chance, but I stayed through choice. And I think to answer Bono's question – I think I have found what I'm looking for.

And so, from Customs to Tax to Treasury to Indigenous Affairs to Energy to Education, and even health and welfare data – over the last 36 years I've seen firsthand how good policy and good administration can change lives, for the better.

I've also seen how poor policy, implemented well, is unambiguously bad for a country.

Key leadership tenets

I consider one of the privileges of university study is to get properly submerged in the writings and thoughts of the genuine intellects in your field.

And once you're in the workplace, you can apply at least some of those things you've learned in your job. Depending on your role, your job can deepen your own expertise in a subject.

But often as you progress in the workplace, your expertise moves from specific subject areas to management of work and people. And of course, management is its own academic discipline. As is leadership.

And there are huge amounts of academic literature for both. But many of us either under value it, or simply don't make the time to read it, think about it, and apply it.


We'd never dream of undervaluing Samuelson, Rawls, Dworkin or Keynes (or at least how John Hicks interpreted him), if we were considering or applying their disciplines, but many of us would think little of ignoring, or not even attempting to discover the insights from Senge, Drucker or Goleman in our day-to-day leadership.

Thankfully, I was advised not to do this early in my SES career.

What I was advised by one of my early mentors was to read the leadership literature (and there's a heap out there) to find the author that fits your style and think deeply about how to apply it to your leadership, and how to do that authentically. And then practice it.

So, for me I tried Senge and Drucker, but found them too dense and difficult.

Luckily, I found that Goleman and Stephen Covey resonated with me.

Goleman and his [6 leadership styles](#)  are at the top of my list. They have been used as a benchmark for leadership for well over 20 years, for me personally and no doubt many of you.

Goleman's proposition is that there are 6 broad leadership styles:

- Authoritative (or visionary) – where you set the vision and inspire people to get there,
- Affiliative – where you build bonds of loyalty with staff and they will do what they can to help you succeed,
- Democratic – where you let people have their say and build joint ownership,
- Coaching – where you're the key teacher,
- Coercive – where sometimes you just have to tell people what to do, and lastly,
- Pacesetting – where you're the frontrunner and demand your staff match your performance.

His research suggests that the first 4 are usually associated with positive outcomes for a business, and the last 2 negative. But importantly, all have their place.

Goleman's great insight, at least for me, is that our task as leaders is to figure out our preferred styles, but then recognise when we might have to use the others.

And then, Covey's 7 habits are still a great distillation of complex ideas into simple heuristics.

His 5th habit – 'to seek first to understand, then to be understood' – is one that we should all do, but many of us fail to practice consistently.

And speaking of practice, always key for us to remember we only get good at things we consciously practice. Watching ourselves lead, evaluating our behaviours, and thinking and practicing what we need to do to improve. It's practice that yields results.

Listen to learn

Effective leaders that I have observed in my career make it a priority to continuously learn from others and when I came into the ATO as Commissioner I gave myself just one initial objective.

To 'listen to learn'. A neat label.

I first came across it from Carolyn Coughlin, a leadership development expert who describes in her work the 3 ways we tend to listen – listening to win, listening to fix, and listening to learn.

In my experience, when we do the former (listening to win) it is to our detriment as individuals and our organisation. When we learn to do the latter (listening to learn), we can start to excel. And I guess, listening to learn is part of Covey's urging – 'seek first to understand, and then be understood'.

Coming into the role of agency head to an organisation with an over 100-year history and a respected, extremely skilled, and dedicated workforce, I could not – nor would I have ever – arrived with the belief that I knew enough to step in the door and start making serious changes.

To do so would be arrogant, and frankly just a bad move for the success of the organisation.

There were people in the ATO I needed to learn from, so that was my task – to listen to learn.

I did have a sense of people wanting me to 'get moving' with making changes. But one thing I have learned over the last 36 years is that patience is a genuine virtue.

It can feel uncomfortable but it's important to wait until the time is right – and to focus first on listening to learn.

Turning reflections into action

So, when the time was right, what did we do?

Well, I'm a big believer in the importance of instilling clarity of purpose in organisations. And to align that purpose to a vision.

A purpose and vision are even more important in an action-oriented place like the ATO. They should resonate internally. Be clear on our 'why'. And make sense to externals who deal with us.

Purpose

Our newly articulated **purpose** is very clear: we collect tax so that government can deliver services for the Australian community.

Simple. Clear. Meaningful.

Another concept I revisit regularly is Covey's idea that 'the main thing is to keep the main thing, the main thing'. And I think it's particularly relevant when we think about our purpose as Australia's principal revenue collection agency.

We collect the tax that funds hospitals, schools, infrastructure, and social services. Without that revenue, government doesn't function, or at least it's prevented from functioning well.

As a leader I see a lot of people getting sidetracked. In busy areas, when a problem arises, we tend to shift all our focus to that problem, and it becomes our 'main thing' for the day (or even longer).

But that can mean we lose sight of the real 'main thing' – our ultimate objective or purpose.

Now, keeping the main thing, the main thing – redirecting yourself and your team to your ultimate goal – takes constant effort, but it's effort well spent.

Vision

Our newly defined **vision** is an Australia where every taxpayer meets their obligations because:

- Complying is easy
- Help is tailored
- And deliberate non-compliance has consequences.

These aren't just words. They're a call to action. They ask us to design systems that work, to support people with empathy, and to uphold fairness with integrity. And then make sure people who choose not to comply are held to account.

And in doing this, we need to remember our fundamental purpose – to collect tax so that government can deliver services to the Australian community.

Performance evolution

These things are embedded in 'Our Performance Evolution' – a framework that helps us spell out what matters, improve what's needed, and align our efforts with our goals.

Last year, the ATO had our **Capability Review** [🔗](#).

Thanks to our diligent and dedicated people, the review confirmed we're a high-performing agency. But it also highlighted areas for improvement.

Given our high performance, we could have been satisfied with no step change. But I didn't want that, and neither did my executive team. Feedback is a gift - and a true test of leadership lies in how one responds when it's delivered.

That's why we launched 'Our Performance Evolution' – a plan to build on our strengths, sharpen our focus, and lift capability even further.

We'll aim to work together across the ATO, and the APS to meet today's priorities and prepare for tomorrow's challenges.

More broadly, the plan sets out what we need to do at both the organisational and individual level.

It's ambitious and will take commitment and collaboration to:

- think bigger,
- act bolder, and
- deliver together.

Thinking bigger means broadening our view of how we contribute to the ATO's success, how we deepen our engagement across the APS, and how we challenge assumptions about what's needed to achieve our vision.

Acting bolder means having the courage to step outside our comfort zones, engage with risk responsibly, and make confident, innovative decisions that support action.

Delivering together means living the idea of 'one ATO' – recognising that our individual impact goes beyond our teams, extending to taking ownership of our shared priorities.

You'll also see 'Our Performance Evolution' reflected in our most recent **Corporate plan**, released in August. It outlines how we'll meet

government commitments and community expectations in the year ahead, including:

- improving payment performance and debt collection,
- strengthening fraud prevention and response,
- rolling out Payday Super, and
- making tax simpler and more digital for small businesses.

These are major programs with real impact – not just for the tax system, but for the Australian community.

And, the key to successfully delivering them lies in the strength and capability of our leaders.

Closing

Leadership in the APS isn't about being perfect. It's about being purposeful.

It's about showing up with integrity, listening with humility, and acting with courage.

It's about remembering that every decision we make – big or small – has the potential to shape someone's experience of government, and maybe shape their future.

So, I leave you with this challenge: lead where you are. Whether you manage a team, run a project, or support a colleague – lead with intention. Lead with heart. And lead with the knowledge that what you do matters.

Thank you.

Images

Rob Heferen, Commissioner of Taxation (JPG, 1.8MB)

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