



ATO corporate plan 2022–23

The ATO corporate plan 2022–23, covering the period 2022–23 to 2025–26.

Last updated 17 August 2022

Commissioner’s foreword



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Commissioner's foreword

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'We are at the cutting edge of government service delivery, and we are continuing to undertake significant programs of work.'

Over the last few years, the ATO has played an integral role in supporting the community through a challenging period. We delivered vital stimulus to millions during the pandemic and proved we are much more than a revenue collection agency. We are at the cutting edge of government service delivery, and we are continuing to undertake significant programs of work. We are acknowledged as a world-leading taxation authority.

The ATO corporate plan 2022–23 highlights 7 key focus areas that are strategically important for us this year, and another 19 core priorities that are essential to our vision of being a leading tax, superannuation and registry administration.

One of our most exciting and important areas of work is in our use of data and digital. Data underpins our client service, our early intervention activities and our goal of prevention rather than correction. We're simplifying interactions and embedding what we can into natural systems so people can get things right up front with minimal intervention from us.

In 2022–23, this will see us further expand the use of Single Touch Payroll data to simplify employer reporting obligations and address superannuation guarantee non-compliance. We are focusing on improving small business tax performance by collaborating with partners to enable seamless tax reporting from business source systems. We continue to roll out innovations in the Australian Business Registry Services, making it simpler for businesses to interact with government.

Having one of the largest data stores in Australia, keeping our data safe and secure is a significant responsibility and is the driver for our focus on cybersecurity and the transition to the new data centre. Our data stores are growing every year, so keeping our systems safe and protecting the personal information entrusted to us by taxpayers is paramount.

With the substantive return to business-as-usual across the country, we are undertaking targeted strategies to address collectable debt, re-

engaging with clients to tailor solutions to their circumstances, and doing so with empathy and understanding.

Of course, we can't deliver any of this without our staff. It is more important than ever that we provide our workforce with the right tools and support to help our people grow and thrive into the future. With the inclusion of our core priorities in the corporate plan this year, we aim to strengthen the connection our staff have with the plan and give everyone visibility of how they contribute.

I am so proud of the effort and achievements of the ATO over the past few years. We have proven that we can achieve incredible things when we work together, united by our desire to achieve great outcomes for the Australian community.

Chris Jordan

Commissioner of Taxation and
Registrar of the Australian Business Register
and the Australian Business Registry Services

This *ATO corporate plan 2022–23* has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*. It covers the period 2022–23 to 2025–26 and includes the plan of the [Australian Business Registry Services](#) (ABRS). Due to their operational independence, the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) have produced their own corporate plans.

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01. Overview

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Purpose

The ATO's purpose is to contribute to the economic and social wellbeing of Australians by fostering willing participation in the tax, superannuation and registry systems.

Vision

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

Strategic objectives

We have 8 strategic objectives, which are grouped into 5 perspectives. Our **key focus areas** and **core priorities** enable us to achieve these objectives.

Government

- G1: We build community confidence by sustainably reducing the tax gap and providing assurance across the tax, superannuation and registry systems.
- G2: We design for better tax, superannuation and registry systems to make it easy to comply and hard not to.

Client

- C1: Our client experience and interactions are well designed, tailored, fair and transparent
- C2: We work with and through others to deliver efficient and effective tax, superannuation and registry systems.

Workforce

- 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.

Operational

- O1: We use data, information and insights to deliver value for our clients and inform decision-making across everything we do.
- O2: Our technology and digital services deliver a reliable and contemporary client experience.

Financial

- F1: We strive for operational excellence to achieve efficiency and quality outcomes.

How the elements of our plan interrelate

 Still to come

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02. Key focus areas

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Our key focus areas for 2022–23 are strategically important programs of work that deliver our critical priorities for the year. These focus

areas are underpinned by and continue to drive our digital transformation, and contribute to achieving our strategic objectives.

Improve small business tax performance

Improve small business tax performance and participation by collaborating with partners to build a digital first tax ecosystem, enabling seamless tax reporting from business source systems

Key deliverables

- Develop a roadmap for the enhanced integration of tax and superannuation into the digital ecosystem for small business
- Prototype concepts to streamline the tax experience, in consultation and co-design with external stakeholders

Deliver innovative business registry services

Deliver modernised business registry services to make it simpler for businesses to interact with government and strengthen the integrity of registry data

Key deliverables

- Deliver modern business registry services through the consolidation of multiple business registers in a single place to simplify how companies interact with government
- Strengthen the integrity of the registry system by improving the quality and availability of registry and director identification number (director ID) data

Implement targeted strategies to address collectable debt

Activate targeted strategies to address the growth in collectable debt which arose through adjustments to support clients during COVID-19

Key deliverables

- Use data-driven insights to apply approaches to address greatest areas of collectable debt growth, in particular small business, with regard to taxpayer circumstances and capacity to pay
- Resume firmer and stronger lodge and pay activities to pre-pandemic levels

Expand the use of Single Touch Payroll data

Expand the use of Single Touch Payroll (STP) data to simplify employer reporting obligations and proactively address superannuation guarantee non-compliance

Key deliverables

- Introduce new services enabling employers to validate and adjust pay as you go (PAYG) withholding amounts reported through STP, from within their software
- Make use of STP data to pre-fill withholding fields in activity statements and support employers to meet their PAYG withholding obligations
- Create a transparent view of employees' superannuation guarantee for all funds and all employers in one place to allow the ATO to follow up employer non-compliance more proactively

Transition to new data centre

Continue our work to transition to a new data centre, to both safeguard ATO-held data and deliver contemporary infrastructure platforms to support business systems

Key deliverables

- Deliver modern, secure IT infrastructure by relocating to a new data centre
- Continue to upgrade and migrate applications to the new data centre

Manage cybersecurity

Protect our organisation, clients and other ecosystem partners from cyberthreats and data breaches

Key deliverables

- Identify and mitigate threats to the ATO ICT ecosystem and educate our staff on cybersafety practices
- Apply a defence-in-depth approach with multiple layers of security to fortify our organisation against cyberthreats and to safeguard our systems

Enable data and digital investment through sustained efficiencies

Continue to evolve our services through data, analytics and digital investment, enabled by the identification of efficiencies and recalibrating some areas of our work

Key deliverables

- Finalise the refreshed Digital Strategy to provide the digital vision and objectives that will inform investment in our highest priority digital programs and improvements
- Continuously review our investments so that they are directed towards delivering a risk-based, data-driven future

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03. Core priorities, performance measures and priority risks

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The following pages set out our strategic objectives with aligned core priorities, [performance measures](#) and [priority risks](#). Our key activities and management of risks ensure we achieve our strategic objectives, and our performance measures help us to know whether we are on-track and to refine our approach when needed.

Government

Strategic objectives

- G1 We build community confidence by sustainably reducing the tax gap and providing assurance across the tax, superannuation and registry systems.
- G2 We design for better tax, superannuation and registry systems to make it easy to comply and hard not to.

Core priorities

1.1 Tax assurance

Implement integrated prevention, detection and treatment strategies to assure and improve tax performance

1.2 Commitments to government

Deliver on government priorities, including through our funded taskforces, and our contribution to and implementation of new measures

1.3 Superannuation integrity

Provide integrity and assurance of the superannuation system, including through provision of services that support effective and secure transactions

1.4 Payment and debt recovery

Make payment easy, while implementing targeted approaches to improve the management and recovery of debts

1.5 Advocacy

Build strong relationships with key stakeholders to advocate for more effective and simple tax, superannuation and registries policy and administration

1.6 Effective public advice and guidance

Deliver effective public advice and guidance, including timely publication of ATO views on priority matters

1.7 Effective registry services

Deliver modernised business registry services and strengthen the integrity of registry data

1.8 Address fraud

Identify and treat fraud in the tax, superannuation and registry systems

Performance measures

Trust

Community trust in the ATO and the system

Registration

Proportion of companies and individuals registered in the system

Lodgment

Proportion of activity statements and income tax returns lodged on time

Payment

Proportion of liabilities paid on time by value

Tax gap

As a proportion of revenue

Debt

Ratio of collectable debt to net tax collections

Total revenue effects

Tax revenue from all compliance activities

Influence

Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice

Tax assured

Proportion of the tax base where the ATO has justified trust that tax paid is correct based on the proportion of income, deductions and tax offsets assured [\(1\)](#)

Priority risks

- Tax and superannuation performance in accordance with the law
- Payment and debt performance
- Influencing policy and law design

Client

Strategic objectives

- C1 Our client experience and interactions are well designed, tailored, fair and transparent.
- C2 We work with and through others to deliver efficient and effective tax, superannuation and registry systems.

Core priorities

2.1 Fairness and integrity

Enable trust and compliance through policy, sound law design and interpretation, as well as resolving disputes

2.2 Digital communications and self-service interactions

Continue to evolve digital interactions and where appropriate, reduce reliance on paper

2.3 Deliver tax time

Ensure continued delivery of tax time commitments

2.4 Partnerships

Nurture partnerships with the tax professional community, digital service providers, whole-of-government and international counterparts in coordinated approaches to support the integrity and streamlining of the tax, superannuation and registry systems

Performance measures

Compliance cost

Adjusted median cost to individual taxpayers of managing their tax affairs

Digital

Proportion of inbound transactions received digitally for key services

Digital

Proportion of outbound interactions issued digitally for key services

Service satisfaction

Client satisfaction with their recent interaction with us

Working together

Partner perceptions of how we are working together with them to administer the tax, superannuation and registry systems

Priority risks

- Managing a complex superannuation ecosystem
- End-to-end client service and case management

Workforce

Strategic objective

- 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.

Core priorities

3.1 Shape our workforce

Create a diverse and dynamic workforce with the right leadership, culture, capability and staff experience to position us for the future

3.2 Integrity

Identify, prevent and respond to integrity threats in our workplace, through our integrity framework

Performance measures

Culture

Level of employee engagement

Staff experience

Employee perceptions around whether they have access to the tools and resources needed to perform well

Priority risks

- Agile and sustainable resourcing
- Standards and ethical conduct

Operational

Strategic objectives

- O1 We use data, information and insights to deliver value for our clients and inform decision-making across everything we do.
- O2 Our technology and digital services deliver a reliable and contemporary client experience.

Core priorities

4.1 Unlock data potential

Improve the way we collect, manage, share and use data, to build confidence and inform more effective and simpler tax policy and administration

4.2 Strengthen cybersecurity

Continue to strengthen our ability to monitor, detect and respond to cyberthreats

4.3 ATO systems resilience and improvements

Drive modernisation of our key systems and focus on resilience where it improves reliability and client experience

Performance measures

Tax returns

Proportion of pre-filled items accepted without change

Identity matching

Proportion of data items matched to client identifiers

Availability

Key digital systems availability

Priority risks

- Managing cyberthreats
- Contemporary technology
- Maximising the value of data

Financial

Strategic objective

- F1 We strive for operational excellence to achieve efficiency and quality outcomes.

Core priorities

5.1 Effective management of ATO resources

Ensure effective resource allocation, monitoring and reporting, demonstrating quality financial management aligned to organisational priorities

5.2 Value for money

Leverage our expertise to deliver value for money in our internal and external processes and relationships

Performance measure

Cost of collection

Cost to collect \$100

Priority risk

- Capacity and prioritisation

1 Additional indicator to the performance measures.

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04. Operating principles

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[Principle 1: Continuous improvement and building trust](#)

[Principle 2: Risk-based and data-driven](#)

[Principle 3: Collaboration and engagement](#)

Our ongoing transformation has been centred around the client, understanding that they have a variety of interactions with the tax, superannuation and registry systems, and with broader government services.

A critical dependency for supporting improvements to the client experience has been a parallel focus on improving the experience our staff have at work when serving the community and the culture we have as an organisation.

These aspirations are reflected in our operating model, including investment proposals, decision-making, risk-based approaches, consultations and systems-led design solutions.

In achieving our aspirations, we are guided by the following 3 principles that demonstrate our commitment to reducing unnecessary or inefficient regulation. These principles are reflected in our strategic objectives

Principle 1: Continuous improvement and building trust

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

Principle 2: Risk-based and data-driven

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

Principle 3: Collaboration and engagement

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

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05. Environment

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The tax, superannuation and registry environment is complex, globally connected and disrupted by geopolitical shifts, emerging technologies and unpredictable events.

Complexity, volatility and uncertainty across the environment present both opportunities and risks to our administration and the capabilities we require into the future.

Our changing environment requires us to anticipate and respond to emerging issues to deliver on our commitments to the Australian community and government over the period of this plan.

Through a clear and shared understanding of our operating context, we harness opportunities and build our capability to deliver on our purpose.

Environmental themes and our approach

Policy and performance

The impacts of the pandemic are reflected in both government policy and ATO performance in the past year, and as we transition from the pandemic, we are shifting focus towards recovery and managing longer-term consequences of the virus. We are responsive to changing economic conditions, adjusting our strategies accordingly. Balancing debt recovery with small business support is one of the first steps towards revitalising our tax function.

Client perceptions

As we shift towards economic recovery and business as usual, we continue to work with taxpayers to ensure we understand their individual situation while balancing support, assistance, engagement and debt recovery. We plan to communicate with taxpayers who have fallen outside the system and support them towards compliance.

Data and technology

Growth and evolution in data capabilities and newer technologies has prompted a growing focus towards digitalisation. We are working towards establishing digital client identities and digitalising services whilst maintaining security and client privacy. Our focus has been to streamline and revitalise our digital presence without compromising security. We are making better use of our data so we can engage earlier with our clients to help them get things right, as well as to identify and take action on those who are not complying. We also recognise the value to the community of sharing data to support and inform government initiatives and have strong safeguards through data ethics principles and legislative provisions to ensure data is only shared when appropriate to do so.

Service evolution and adoption

The pandemic saw a boost in the uptake of digital and phone services. By building, improving, and leveraging our new digital platforms, we

can provide greater tax education and in turn reduce the risk of scams and information fraud. The acceleration in digital services presents new opportunities for how taxpayers can engage with the tax, superannuation and registry systems, creating more streamlined and contemporary client experiences that make it easy to get tax right.

Future of work

What began as a health and safety response to the pandemic has become an important factor in how we work. Working from home has evolved over the last 2 years to become a common occurrence in a growing number of workplaces. Hybrid work arrangements are a new normal, and we have responded by providing staff the opportunity to partially work from home. This is in line with current trends in industry and will help us attract and retain the right skills and capabilities, particularly in the tighter labour market now being seen.

Cybersecurity

Developing technologies, growth in data and the current unpredictable geopolitical environment pose risks to cybersecurity. Cyberattacks have become increasingly prevalent in the past 12 months, and further digitalisation of the economy means this trend will continue. A wider-angle approach raised concerns about the new ways attackers are using an organisation's external providers and supply chains to penetrate security measures. We are working with stakeholders to develop secure digital solutions to ensure safety and security of data.

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06. Cooperation

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We work with a broad range of external stakeholders to effectively manage and shape the tax, superannuation and registry systems that support and fund services for Australians. Our stakeholders provide input and feedback to improve these systems and help us respond to changes in our operating environment.

Our relationships are built and maintained through consultation forums, established partnerships and memorandums of understanding.

The ATO does not have any subsidiaries.

Our stakeholder relationships

Government

We work across government to ensure our administration is effective and to facilitate best practice APS approaches. We do this through multiple forums, with a focus on building a more agile and effective public service. We work productively with Treasury, providing insights to support the design of tax legislative measures and explanatory materials. We exchange data with other agencies to deliver improved services, and work with state and territory revenue offices to collect and administer particular taxes. We also collaborate with other regulatory and law enforcement agencies to build our capability, identify fraudulent behaviour and protect the community from criminal activity. We have a role in the Chief Operating Officers Committee, which reports to the Secretaries Board, supporting consistent delivery of government policies.

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 Australian Commission for Law Enforcement Integrity continuously improve our administration.

Industry and community

Our relationships with industry and the public we serve are paramount to achieving our purpose. We work with representatives across the community, business, tax, superannuation and financial sectors to harness their specialist knowledge and experience through our stewardship, stakeholder relationship and special purpose working groups, social media interactions, surveys and other research activities. 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 liaise 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. As a member of the Organisation for Economic Cooperation and Development Forum on Tax Administration (FTA), Australia collaborates internationally with member countries to build effective tax administrations, including sharing our recognised expertise and best practice, to increase the fairness, efficiency and effectiveness of tax administration globally. 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. Through our participation in FTA forums, including the Taskforce on Tax Crime and our leadership of the Joint International Taskforce on Shared Intelligence and Collaboration, we help identify, discuss and influence relevant trends and to develop new ideas to enhance tax administrations around the world. We are also a member of the Joint Chiefs of Global Tax Enforcement, sharing intelligence and conducting joint operations to combat cybercrime, cryptocurrency fraud, and facilitators of offshore tax crime.

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07. 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 *Public Governance, Performance and Accountability Act 2013*. Our Enterprise Risk Management Framework promotes a consistent approach to the management of risk, embedded into day-to-day business practices.

Understanding and managing risk is inherent to 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 and 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 Enterprise Risk Management Committee has primary responsibility for maintaining a view of the system 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.

Priority risks

The following risks have been identified as priorities for the ATO to manage. They align to our key objectives and guide decision-making across the organisation.

Tax and superannuation administration

Priority risk	Risk description	Management strategy

<p>Tax and superannuation performance in accordance with the law</p>	<p>Maintaining overall tax and superannuation performance in accordance with the law may be impacted by our ability to ensure the performance of client segments remains within acceptable tolerances. We do this by fostering willing participation and dealing with those who do the wrong thing.</p>	<p>We are managing this risk by ensuring that we are providing information and tools that make it easy for taxpayers to comply. Our compliance efforts focus on addressing breaches and, more importantly, on changing future behaviour.</p>
<p>Payment and debt performance</p>	<p>Maintaining overall payment and debt performance may be impacted by volatility in economic conditions and government and community expectations, requiring ongoing calibration of client engagement and enforcement strategies, along with related performance targets.</p>	<p>We are managing this risk through the resumption of firmer and stronger actions, including awareness and warning campaigns. Through greater use of data analytics, we are able to align treatments with particular client populations and their circumstances. Where clients have outstanding obligations, they can expect timely and transparent engagements with full disclosure of their obligations, the actions we require of them, support and assistance available, and the next steps we will</p>

		take if they fail to comply.
Influencing policy and law design	The quality and administrability of the system may be impacted by shifting policy settings and our ability to influence policy and law design.	We are managing this risk by applying expertise to shape the new measure agenda and contribute to new measure design, helping to achieve the policy intent while ensuring integrity in the system and making it easy for taxpayers to meet their obligations or claim their entitlements.
Managing a complex superannuation ecosystem	Superannuation outcomes and future revenue may be at risk if we are unable to sustain effective regulation, administration and stewardship, given cumulative changes to an already complex system, increased stakeholder expectations and competing organisational priorities.	We are managing this risk through our ongoing administration and regulation roles in the superannuation system and continuous investment to strengthen this capability. Building strong relationships with key participants enables us to identify and address issues proactively, improving our ability to meet core responsibilities, deliver change and influence improvements over time. We continue to improve our ability to leverage data to support and inform services and

		compliance outcomes.
End-to-end client service and case management	Our ability to achieve end-to-end service and case management outcomes for the ATO and clients may be impacted by the complexity of our internal operating arrangements and consistency of decision-making across functional and structural boundaries.	We are managing this risk by understanding the series of interactions a client has with us that forms their end-to-end experience, from when they join, to when they exit the system (and all of the interactions in-between). Understanding the downstream impacts of the activities we do, allows us to provide actionable insights that will improve the client and staff experience.

Organisational

Priority risk	Risk description	Management strategy
Managing cyberthreats	Our ability to protect our organisation, clients and other partners from cyberthreats may be impacted by our ability to keep pace with the rapidly evolving digital ecosystem.	We are managing this risk by uplifting our cybersecurity capabilities that will lead to the increase of compliance against whole-of-government requirements.
Contemporary technology	Our ability to keep pace with expectations may be impacted by the	We are managing this risk by making targeted and strategic

	<p>rapid changes in the IT environment, inherent capacity constraints and the need to continually balance future needs with short-term priorities and investment.</p>	<p>investments across our technology environment to continue to improve the client and staff experience and enhance the performance and resilience of our key systems.</p> <p>This work focuses on implementing the underpinning technology transformations needed to support our 2024 vision.</p>
Maximising the value of data	<p>Maximising the value of data may be impacted by our ability to uplift data and analytics maturity, capability and associated infrastructure across the ATO.</p>	<p>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, and building and sustaining our data literacy and capability to ensure we unlock our full data potential.</p>
Agile and sustainable resourcing	<p>Delivering agile and sustainable resourcing may be impacted by our ability to build and retain skills and capability, existing business processes</p>	<p>We are managing this risk by applying expertise to capitalise on resource opportunities, underpinned by a positive culture and</p>

	and constraints in moving to a more flexible work environment.	responsiveness to the changing environment.
Standards and ethical conduct	Our ability to maintain organisational integrity may be impacted if our conduct, actions or decision-making do not conform with the law or align with staff or community expectations.	We are managing this risk through a program of work to educate staff and prevent, detect and respond to actions of our officers which do not reflect expected community standards. We treat these behaviours seriously and have zero tolerance for fraudulent and corrupt behaviour.
Capacity and prioritisation	Our ability to meet our government and organisational commitments and achieve our aspirations may be impacted by challenges in prioritisation and corresponding pressures on capacity, core capability and budget.	We are managing this risk by regularly revisiting our priorities, performance and capacity, and reallocating resources to focus on the right areas to meet our commitments.

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08. Organisational capability

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Our organisational capability is the combination of our people, culture, governance principles, processes, systems and knowledge.

Having a strong organisational capability ensures we can deliver on priorities for the government and the community, and quickly respond to opportunities and challenges in our environment.

Our organisational capability will be enhanced to deliver on our strategic objectives for the period 2022–23 to 2025–26, ensuring we are well-positioned to support the Australian community.

Capability

Capability factors and our approach

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.

We will achieve this through deliberate investment in our workforce, ensuring our people have the skills, knowledge and attributes to respond quickly to current and emerging priorities, both within the ATO and the broader APS. Our culture and capability support resilience, client-focused thinking, leadership values and professional growth.

This is underpinned by a strong data and analytics capability that drives insights and actions. We will continue to shape a flexible and dynamic workforce that works purposefully to deliver client services through collaborative and innovative work practices and workspaces. Our people exhibit high levels of integrity and accountability in their work, acting fairly and impartially to provide trust and confidence in the tax, superannuation and registry systems.

We will continue to embed diversity and inclusion strategies to build an inclusive workplace that promotes improved productivity, greater creativity and innovation, and reflects the Australian community. This includes aiming to achieve gender equality, Indigenous and disability representation targets.

ICT: 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 across the revenue ecosystem. We will continue to invest in our key technology services, while building the foundation for future capabilities.

Our technology supports our data and analytics capability. It is designed to deliver optimal, reliable, intuitive and contemporary business solutions – fostering trust and confidence in the tax, superannuation and registry systems, providing exceptional client and staff experiences, and enabling a highly effective and efficient organisation.

Investment: We strive for operational excellence to achieve efficiency and quality outcomes, and ensure our resources are aligned to our organisational priorities.

Our investments are managed strategically and systematically, with a focus on delivering measurable benefits to ensure we deliver on our objectives and that value for the ATO and community is realised.

Our investment decisions reflect our contribution to government, ensuring effective investment in key priorities by:

- enabling agility in our workforce
- practising good governance and ethics
- building organisational capability aligned to our future aspirations and regulatory role
- embedding robust, risk-appropriate practices
- strategically managing our vendor engagement and their service delivery to the ATO
- focusing on quality improvement and identifying opportunities to streamline processes.

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09. Australian Business Registry Services

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Australian Business Registry Services (ABRS) is streamlining how businesses interact with government and manage their registry obligations, providing one unified source of trusted business information. Modernising Business Registers (MBR) is a key reform supporting deregulation and digital transformation.

The Commissioner of Taxation has been appointed as the Registrar under the:

- *Business Names Registration Act 2011*
- *Commonwealth Registers Act 2020*
- *Corporations Act 2001*
- *National Consumer Credit Protection Act 2009.*

ABRS has been established to assist the Registrar to carry out their functions. The Registrar has separate and distinct responsibilities from the Commissioner of Taxation, including administering director IDs and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains Registrar of the Australian Business Register (ABR) under the *A New Tax System (Australian Business Number) Act 1999*.

The ABRS is the custodian of trusted business information and will become a world-class provider of associated services used by businesses, governments and communities to unlock economic and social value for Australia.

The MBR program will bring together more than 30 ASIC registers and the ABR on the modern ABRS registry system, with high levels of reliability, accessibility and security. ABRS will offer streamlined business registry services, along with high-quality and easily accessible registry data. Director ID is a critical tool for regulators and external administrators, providing transparency of director activity and revealing potential involvement in unlawful activity, including illegal phoenix activity.

Purpose

ABRS provides critical support for businesses, government and communities through existing ABR and ASIC registry services and data. Following the launch of director ID in 2021, the MBR program is transforming registry services and progressively delivering further ABRS functions over the coming years.

The purpose of ABRS is to provide:

- effective, efficient and accessible business registry services that reduce the regulatory burden for business
- a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community
- robust identity verification and relationship traceability for directors through director ID, which will foster trust and confidence by creating a fairer business environment.

Risk focus


Our risk focus is on ensuring the integrity of our registers. We have well-established systems of risk oversight and management that align with the *Commonwealth Risk Management Policy* and section 16 of the *Public Governance, Performance and Accountability Act 2013*.

The Registrar of ABRS has entered into an operational memorandum of understanding (MOU) with ASIC regarding the management of ASIC's registry functions. Under this MOU, the ATO and ASIC will work together to ensure appropriate oversight and collaboration on registry-related risks.

Our risk focus is also on the successful delivery of the MBR program. In addition to internal risk management systems, the program undergoes regular independent reviews to provide assurance and advice to support implementation.

Performance measures

Forming part of ABRS, the ABR program works with government, digital service providers, the business community and other key stakeholders to support a fairer business environment that fosters greater economic

growth and job creation. This will be achieved through increased use of a trusted national business dataset and consistent information exchange standards through Standard Business Reporting (sbr.gov.au )

The ABRS performance measures are:

- **Increased use of the ABR** – Increased use of the ABR as the national business dataset
- **Reduced administrative costs** – Reduction in the administrative cost to businesses and government in dealing with each other.

The Registrar of ABRS is now responsible for assisting ASIC to perform its registry functions (under a delegation from ASIC). This includes reporting against the associated performance measures through the delegation model. As ASIC registers are migrated to the new registry system, the Registrar will assume primary responsibility for registry functions and associated reporting.

Environment

ABRS will continue to deliver existing ABR and ASIC registry services as we progressively implement the MBR program and deliver modernised services. Throughout this process, our priority is to ensure a smooth and seamless transition for our clients and our staff.

Capability

ABRS program capability requirements are included in Organisational capability.

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10. Tax Practitioners Board

Last updated 17 August 2022

The Tax Practitioners Board (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 (BAS) agents (collectively referred to as 'tax practitioners').

The TPB consists of a Chair and Board members appointed by the relevant Minister and staff made available by the Commissioner of Taxation.


The purpose of the TPB is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

The TPB protects consumers of taxation services by regulating tax practitioners, thereby strengthening the integrity of the tax profession.

The TPB is responsible for ensuring that tax practitioners comply with the TASA, including the Code of Professional Conduct.

This is achieved by:

- administering a system of registration
- addressing conduct that may breach the TASA
- imposing sanctions for breaches of the TASA
- issuing guidance to support tax practitioners
- supporting the Australian Government's areas of focus and reform
- building organisational capability and culture.

Further details about the TPB, including its activities and its 2022–23 corporate plan, are available from tpb.gov.au/corporate-plan .

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11. Australian Charities and Not-for-profits Commission

Last updated 17 August 2022

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

While the Commissioner of Taxation is the Accountable Authority for the ACNC, the ACNC has operational independence and its own


corporate plan.

The ACNC Act sets out the ACNC's objects 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 Australian not-for-profit sector
- promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector.

These objects, or purposes, are achieved through the following activities:

- maintaining a public register of Australian charities
- registering new charities and subtypes of charity
- revoking the registration of charities that are no longer entitled to registration
- collecting information about charities annually
- providing advice and guidance to charities and the public
- disseminating resources for better governance practices
- enhancing transparency and good governance in the sector
- monitoring charities for compliance with legal requirements, and acting on identified concerns
- working across governments to reduce unnecessary regulation.

Further details about the ACNC, including its activities and its 2022–23 corporate plan, are available from acnc.gov.au/about/corporate-information/our-vision-mission-and-values/our-corporate-plan .

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Appendixes

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- [Appendix B – ABR performance](#)
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Appendix A – ATO performance



Appendix B – ABR performance



Appendix C – Administered programs



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Appendix A – ATO performance

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[Strategic objective F1](#)

We measure the extent to which we are achieving our purpose as an organisation, through a range of performance measures that align with

our strategic objectives.

Strategic objective G1

Table 1A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Trust – Community trust in the ATO and the system	Not reported yet New measure for 2022–23	Not applicable	Under development
Registration – Proportion of companies and individuals registered in the system	Companies registered in the system: 66.3% (2)	See note (4)	See note (4)
	Individuals registered in the system: 106.5% (3)		
Lodgment – Proportion of activity statements and income tax returns lodged on time	Activity statements lodged on time: 71.0%	Activity statements lodged on time: 78%	Activity statements lodged on time: 78%
	Income tax returns (2019–20 returns) lodged on time: 83.3%	Income tax returns lodged on time: 83%	Income tax returns lodged on time: 83%
Payment – Proportion of liabilities paid on time by value	88.0%	88%	88%
Tax gap – As a proportion of revenue	Refer to the Commissioner	See note (5)	See note (5)

	of Taxation annual report 2020–21 (page 60) for detailed information and trends		
Debt – Ratio of collectable debt to net tax collections ⁽⁶⁾	8.3%	Below 8.0%	Between 8.0 and 8.5%
Total revenue effects – Tax revenue from all compliance activities	\$11.5 billion	\$15 billion	\$15 billion

2 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%.

3 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.

4 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).

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

6 Debt performance targets have increased due to the broader economic environment, which has been impacted by factors including the COVID-19 pandemic.

Table 1B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Trust – Community trust in the ATO and the system	Under development	Under development	Under development
Registration – Proportion of companies and individuals registered in the system	See note (7)	See note (7)	See note (7)
Lodgment – Proportion of activity statements and income tax returns lodged on time	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%
Payment – Proportion of liabilities paid on time by value	88%	88%	88%
Tax gap – As a proportion of revenue	See note (8)	See note (8)	See note (8)
Debt – Ratio of collectable debt to net tax collections (10)	Between 7.5% and 8.0%	Between 6.5% and 7.0%	Below 6.0%

Total revenue effects – tax revenue from all compliance activities

\$15 billion

\$15 billion

\$15 billion

7 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).

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

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

10 Debt performance targets have increased due to the broader economic environment, which has been impacted by factors including the COVID-19 pandemic.

Strategic objective G2

Table 2A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Influence – Influence tax and superannuation system design through a mutually positive relationship with Treasury and the	Very Good	Good	See note (11)

provision of
quality advice

11 Demonstrated effort in supporting Treasury to design and deliver effective tax and superannuation policy.

Table 2B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Influence – Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice	See note (12)	See note (12)	See note (12)

12 Demonstrated effort in supporting Treasury to design and deliver effective tax and superannuation policy.

Strategic objective C1

Table 3A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Compliance cost – Adjusted median cost to individual taxpayers of managing	2.5% decrease (2018–19 tax returns)	Remain steady	Remain steady

their tax affairs			
Digital – Proportion of inbound transactions received digitally for key services	94%	92%	95%
Digital – Proportion of outbound interactions issued digitally for key services	Not reported yet New measure for 2022–23	Not applicable	Under development
Service satisfaction – Client satisfaction with their recent interaction with us	Not reported yet New measure for 2022–23	Not applicable	80%

Table 3B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Compliance cost – Adjusted median cost to individual taxpayers of managing their tax affairs	Remain steady	Remain steady	Remain steady
Digital – Proportion of inbound	95%	95%	95%

transactions
received
digitally for
key services

Digital – Proportion of outbound interactions issued digitally for key services	Under development	Under development	Under developmen
Service satisfaction – Client satisfaction with their recent interaction with us	80%	80%	80%

Strategic objective C2

Table 4A: Latest performance results and performance targets for 2021-22 to 2022-23

Performance measure	Latest result (2020– 21)	Performance target 2021–22	Performance target 2022–23
Working together – Partner perceptions of how we are working together with them to administer the tax, superannuation and registry systems ⁽¹³⁾	71/100	Equal to or better than the 2018–19 result (64/100)	Equal to or better than the 2018–19 result (64/100)

13 The 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.

Table 4B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Working together – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems	Equal to or better than the 2018–19 result (64/100)	Equal to or better than the 2018–19 result (64/100)	Equal to or better than the 2018–19 result (64/100)

Strategic objective W1

Table 5A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result 2020–21)	Performance target 2021–22	Performance target 2022–23
Culture – Level of employee engagement	76%	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies
Staff experience – Employee	72%	Equal to or better than the average result	Equal to or better than the average result

perceptions
around
whether they
have access to
the tools and
resources
needed to
perform well

for large
agencies

for large
agencies

Table 5B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Culture – Level of employee engagement	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies
Staff experience – Employee perceptions around whether they have access to the tools and resources needed to perform well	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies

Strategic objective O1

Table 6A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
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Tax returns – Proportion of pre-filled items accepted without change	87.1%	90%	90%
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Table 6B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Tax returns – Proportion of pre-filled items accepted without change	90%	90%	90%

Strategic objective O2

Table 7A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020– 21)	Performance target 2021–22	Performance target 2022–23
Identity matching – Proportion of data items matched to client identifiers	Not reported yet New measure for 2022–23	Not applicable	Under development
Availability – Key digital systems availability	99.9%	99.5% (excluding planned outages)	99.5% (excluding planned outages)

Table 7B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Identity matching – Proportion of data items matched to client identifiers	Under development	Under development	Under development
Availability – Key digital systems availability	99.5% (excluding planned outages)	99.5% (excluding planned outages)	99.5% (excluding planned outages)

Strategic objective F1

Table 8A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2022–23	Performance target 2022–23
Cost of collection – Cost to collect \$100 (9) (14)	\$0.57 (including GST) \$0.54 (excluding GST)	Consistent with trend	Consistent with pre-pandemic trend

14 In 2020–21, the cost to collect \$100 experienced an unusually large reduction on the prior year (when it was \$0.66 including GST and \$0.62 excluding GST). This was partly due to the ATO's continued response to the global COVID-19 pandemic, with a decrease in collection costs as staff were diverted away from business as usual activities. Additionally, revenue collections in 2020–21 increased in comparison with the previous financial year due to the recovery in economic conditions and strong commodity prices. This magnitude of decline is

not expected to continue, and hence the target is 'consistent with pre-pandemic trend' for the next couple of years.

Table 8B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Cost of collection – cost to collect \$100	Consistent with pre-pandemic trend	Consistent with trend	Consistent with trend

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Appendix B – ABR performance

Last updated 17 August 2022

Table 9A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Increased use of the ABR as the national business dataset	407 government agencies using <i>ABR Explorer</i>	<i>ABR Explorer</i> – 420	<i>ABR Explorer</i> – 500
	29 agencies using <i>ABR Connect</i>	<i>ABR Connect</i> – 18	<i>ABR Connect</i> – 20
	Total of 1.821 billion <i>ABN Lookup</i> searches	<i>ABN Lookup</i> – 1.8 billion	<i>ABN Lookup</i> – 2.0 billion

	(20% increase)		
Reduction in the administrative cost to businesses and government in dealing with each other ⁽¹⁵⁾	\$2.11 billion reduction	\$2.00 billion reduction	\$2.25 billion reduction

15 Includes administrative cost reductions due to the introduction of Standard Business Reporting (SBR) and the Australian Business Register (ABR).

Table 9B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Increased use of the ABR as the national business dataset	<i>ABR Explorer</i> – 525	<i>ABR Explorer</i> – 550	<i>ABR Explorer</i> – 550
	<i>ABR Connect</i> – 22	<i>ABR Connect</i> – 24	<i>ABR Connect</i> – 24
	<i>ABN Lookup</i> – 2.3 billion	<i>ABN Lookup</i> – 2.5 billion	<i>ABN Lookup</i> – 2.5 billion
Reduction in the administrative cost to businesses and government in dealing with each other	\$2.34 billion reduction	\$2.45 billion reduction	\$2.45 billion reduction

Appendix C – Administered programs

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[1.6 Junior Minerals Exploration Incentive](#)

[1.7 Fuel Tax Credits Scheme](#)

[1.9 Product Stewardship for Oil](#)

[1.11 Low Income Superannuation Tax Offset](#)

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[1.14 Superannuation Guarantee Scheme](#)

[1.17 Bad and Doubtful Debts](#)

[1.18 Seafarer Tax Offset](#)

[Other administered programs](#)

The ATO contributes to the economic and social wellbeing of Australians, through governing a range of programs that result in transfers and benefits back to the community.

We administer a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the tax and superannuation systems. Administered programs may be managed by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the tax and superannuation systems.

In many instances, annual fluctuations in the number and value of benefits are beyond our span of control and, therefore, not an accurate measure of our performance.

Accordingly, performance measures for our administered programs have been divided into 2 groups:

- those with specific performance targets

- those where our performance target is to administer the program in accordance with the law.


1.6 Junior Minerals Exploration Incentive

Table 10A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing	Target met	100% notifications issued within 28 calendar days of the application period closing	100% notifications issued within 28 calendar days of the application period closing
Public reporting data uploaded on data.gov.au  (and linked to the ato.gov.au website) after determination letters are issued	Target met	Published within 56 calendar days of the application period closing	Published within 56 calendar days of the application period closing

Table 10: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
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All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing	100% notifications issued within 28 calendar days of the application period closing	100% notifications issued within 28 calendar days of the application period closing	100% notifications issued within 28 calendar days of the application period closing
Public reporting data uploaded on data.gov.au  (and linked to the ato.gov.au website) after determination letters are issued	Published within 56 calendar days of the application period closing	Published within 56 calendar days of the application period closing	Published within 56 calendar days of the application period closing

1.7 Fuel Tax Credits Scheme

Table 11A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Fuel Tax Credits Scheme gap	-0.1% or -\$7 million (2018–19)	Not applicable – new measure for 2022–23	See note (17)

Table 11B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Fuel Tax Credits Scheme gap	See note (16)	See note (16)	See note (16)

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

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

1.9 Product Stewardship for Oil

Table 12A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Product Stewardship for Oil gap	0.6% or \$0.9 million (2019–20)	Not applicable – new measure for 2022–23	See note (18)

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

Table 12B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
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Product Stewardship for Oil gap	See note (19)	See note (19)	See note (19)
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19 Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available

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

1.11 Low Income Superannuation Tax Offset

Table 13A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Value of entitlements paid	\$661.6 million	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law
Proportion of original contributions paid within 60 days	99.99%	Not applicable New measure for 2022–23	97%

Table 13B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target	Performance target	Performance target
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	2023–24	2024–25	2025–26
Value of entitlements paid	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law
Proportion of original contributions paid within 60 days	97%	97%	97%

1.13 Superannuation Co-contribution Scheme

Table 14A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Value of entitlements paid	\$120.2 million	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law
Proportion of original contributions paid within 60 days	92.6%	Not applicable New measure for 2022–23	97%

Table 14B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
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Value of entitlements paid	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law	The ATO aims to administer the program in accordance with the law
Proportion of original contributions paid within 60 days	97%	97%	97%

1.14 Superannuation Guarantee Scheme

Table 15A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Superannuation guarantee gap as a proportion of superannuation guarantee contributions	3.8% or \$2,450 million (2018–19)	See note (21)	See note (21)
Value of superannuation guarantee charge: <ul style="list-style-type: none"> raised (including penalties and interest) collected 	\$1,683.0 million raised \$1,039.8 million collected	\$812 million raised \$462 million collected	\$946 million raised \$550 million collected
Value of superannuation guarantee	\$944.7 million	\$421 million	\$497 million

entitlements distributed to individuals or superannuation funds			
Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	\$3.0 billion debt on hand \$105.5 million not pursued	\$2.7 billion debt on hand \$195 million not pursued	\$3.5 billion debt on hand \$172 million not pursued

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

Table 15B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Superannuation guarantee gap as a proportion of superannuation guarantee contributions	See note (22)	See note (22)	See note (22)
Value of superannuation guarantee charge:	\$1,017 million raised \$594 million collected	\$1,099 million raised \$642 million collected	\$1,184 million raised \$692 million collected
<ul style="list-style-type: none"> raised (including penalties and interest) collected 			

Value of superannuation guarantee entitlements distributed to individuals or superannuation funds	\$536 million	\$578 million	\$622 million
Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	\$3.7 billion debt on hand \$177 million not pursued	\$4.0 billion debt on hand \$183 million not pursued	\$4.3 billion debt on hand \$189 million not pursued

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

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

1.17 Bad and Doubtful Debts

Table 16A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Ratio of debt uneconomical to pursue to ATO net tax collections	0.1%	Below 1%	Below 1%

Table 16B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2022–23	Performance target 2023–24	Performance target 2024–25
Ratio of debt uneconomical to pursue to ATO net tax collections	Below 1%	Below 1%	Below 1%

1.18 Seafarer Tax Offset

Table 17A: Latest performance results and performance targets for 2021–22 to 2022–23

Performance measure	Latest result (2020–21)	Performance target 2021–22	Performance target 2022–23
Eligible taxpayers are aware of how to claim the offset	100%	100%	100%

Table 17B: Performance targets for 2023–24 to 2025–26

Performance measure	Performance target 2023–24	Performance target 2024–25	Performance target 2025–26
Eligible taxpayers are aware of how to claim the offset	100%	100%	100%

Other administered programs

Table 18: Administered programs with a performance target of administering the program in accordance with the law

Administered program	Performance measure 2021–22 to 2025–26	Latest result (2020–21)	Data sources
1.5 Australian Screen and Digital Game Production Incentive	Value of tax offsets processed	\$329.6 million	ATO systems
1.8 National Rental Affordability Scheme	Value of tax offsets processed	\$162.3 million	ATO financial statements
1.10 Research and Development Tax Incentive	Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	\$2.2 billion tax offset paid	ATO financial statements
1.10 Research and Development Tax Incentive	Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	\$2.7 billion tax offset paid	ATO financial statements
1.10 Research and Development Tax Incentive	Number of claims processed for companies claiming the non-refundable	1,488 claims	ATO systems

	research and development tax offset (38.5% of notional R&D deductions)		
1.10 Research and Development Tax Incentive	Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	11,638 claims	ATO systems
1.10 Research and Development Tax Incentive	Proportion of offsets processed within service standard timeframes	86.2%	ATO systems
1.12 Private Health Insurance Rebate	Value of rebates processed	\$237.3 million	ATO financial statements
1.15 Targeted Assistance through the Taxation System	Value of interest payments processed	\$34.7 million	ATO financial statements
1.16 Interest on Overpayments and Early Payments of Tax	Value of credit interest applied to client accounts	\$61.5 million	ATO systems
1.19 Economic Response to the Coronavirus	Value of Hiring Credit paid	\$6.6 million	ATO financial statements

Acronyms and initialisms

Last updated 17 August 2022

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
APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
BAS	Business activity statement
COVID-19	coronavirus disease 2019
Director ID	Director identification number
FTA	Forum on Tax Administration
GST	goods and services tax
ICT	information and communications technology
IT	information technology
MBR	Modernising Business Registers

MOU	memorandum of understanding
PAYG	Pay as you go
R&D	research and development
SBR	Standard Business Reporting
STP	Single Touch Payroll
TASA	<i>Tax Agent Services Act 2009</i>
TPB	Tax Practitioners Board

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Contact

Last updated 17 August 2022

Phone: (02) 6216 1111

Email: corporatestrategy@ato.gov.au

Mail:

Director, Corporate Strategy
Enterprise Strategy and Design
Australian Taxation Office
PO Box 9977
CIVIC SQUARE ACT 2608

QC 70199

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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