



Australian Government

Australian Taxation Office

ATO
corporate
plan

2023 24



The Australian Taxation Office (ATO) is the Australian Government's principal revenue collection agency, administering legislation governing tax, superannuation and business registry systems, and supporting the delivery of government benefits to the community.

This *ATO corporate plan 2023–24* has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. It covers the period 2023–24 to 2026–27 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.



The ATO acknowledges the Traditional Custodians of the lands upon which we live and work, and we pay our respects to Elders, past, present and emerging. We recognise the unique relationship Aboriginal and Torres Strait Islander peoples have to Country, culture and community, and the important role this plays in us all walking together as Australians.

We value the contribution Aboriginal and Torres Strait Islander peoples make to our organisation and the broader tax, superannuation and registry systems. The *National Agreement on Closing the Gap* informs our approach to delivering our work. Our [Reconciliation Action Plan 2021–24](#) represents our commitment to cultural diversity and inclusion of Aboriginal and Torres Strait Islander peoples and provides information about initiatives. It supports reconciliation in all areas of our agency, including services to the community.

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July 2023



‘We are keeping pace in a time of change, while maintaining focus on our core business for the benefit of all Australians’

Commissioner’s foreword

In recent years the world has changed significantly, and the ATO has adapted and evolved to support the community. I am proud of the way we have remained agile and delivered high quality service while continuing to collect the revenue that supports the economic and social wellbeing of Australians.

Our 2023–24 corporate plan is the final chapter of our Towards 2024 journey. It highlights 8 key focus areas strategically important for us this year, and another 15 priorities that align to our purpose of administering the tax, superannuation and registry systems.

We continue to expand our use of data to drive digitalisation this year, keeping pace with technology advances. As we continue to innovate, we are updating our data and digital infrastructure to ensure we meet client and community expectations. Our vision is that – where possible – through smart use of data and digitalisation, tax, superannuation and registry interactions just happen.

For small businesses, we will continue our digital-first approach that aims to minimise errors, save time, increase confidence, and promote reporting and payment at the right time.

We continue to take cybersecurity extremely seriously. We will further bolster our already robust systems to ensure we effectively monitor, detect, and respond to cyberthreats to protect our organisation and the significant data we hold.

We also take seriously our role protecting taxpayers from risks such as identity fraud and scams. In response to increasing fraud attempts, we are embedding fraud prevention methods into our systems, and rapidly increasing our detection capabilities. We will continue bringing to account those who do the wrong thing, and continue to educate Australians on being ‘scam safe’.

In line with community expectations, we will ensure multinationals pay the right amount of tax and will take firm action against those seeking to game the system.

In 2023–24, we will also keep up our momentum to engage with taxpayers to ensure they meet their obligations where they have an outstanding debt with us. We will do this by exercising firmer debt collection actions when appropriate. This will also prevent those who don’t pay from gaining an unfair financial advantage.

We will sharpen our focus on superannuation guarantee non-compliance by ensuring employers meet their obligations. This includes monitoring payments to ensure employees receive correct and timely superannuation entitlements and taking firm action with employers who deliberately fail to meet these important obligations.

Central to delivering on our strategic priorities is the expertise, capability, and integrity of our people. We understand that it is critical we position the ATO and our people for the future by providing them with the tools, training, and leadership required to thrive and succeed.

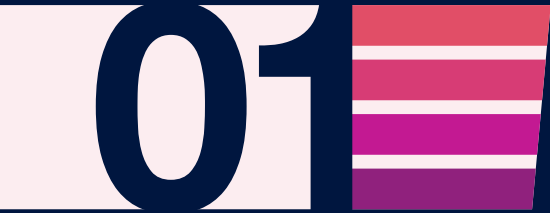
Reflecting on our journey over the past 10 years, I am incredibly proud of everything we have achieved. As we turn our minds to 2024 and beyond, I’m confident our strong foundations and shared goals will ensure we continue to be a world-leading tax, superannuation, and registry administrator.

Chris Jordan AO
Commissioner of Taxation and
Registrar of the Australian Business Register
and the Australian Business Registry Services

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Overview



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

To achieve our aspirations, we have 8 strategic objectives grouped into 5 perspectives.

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.

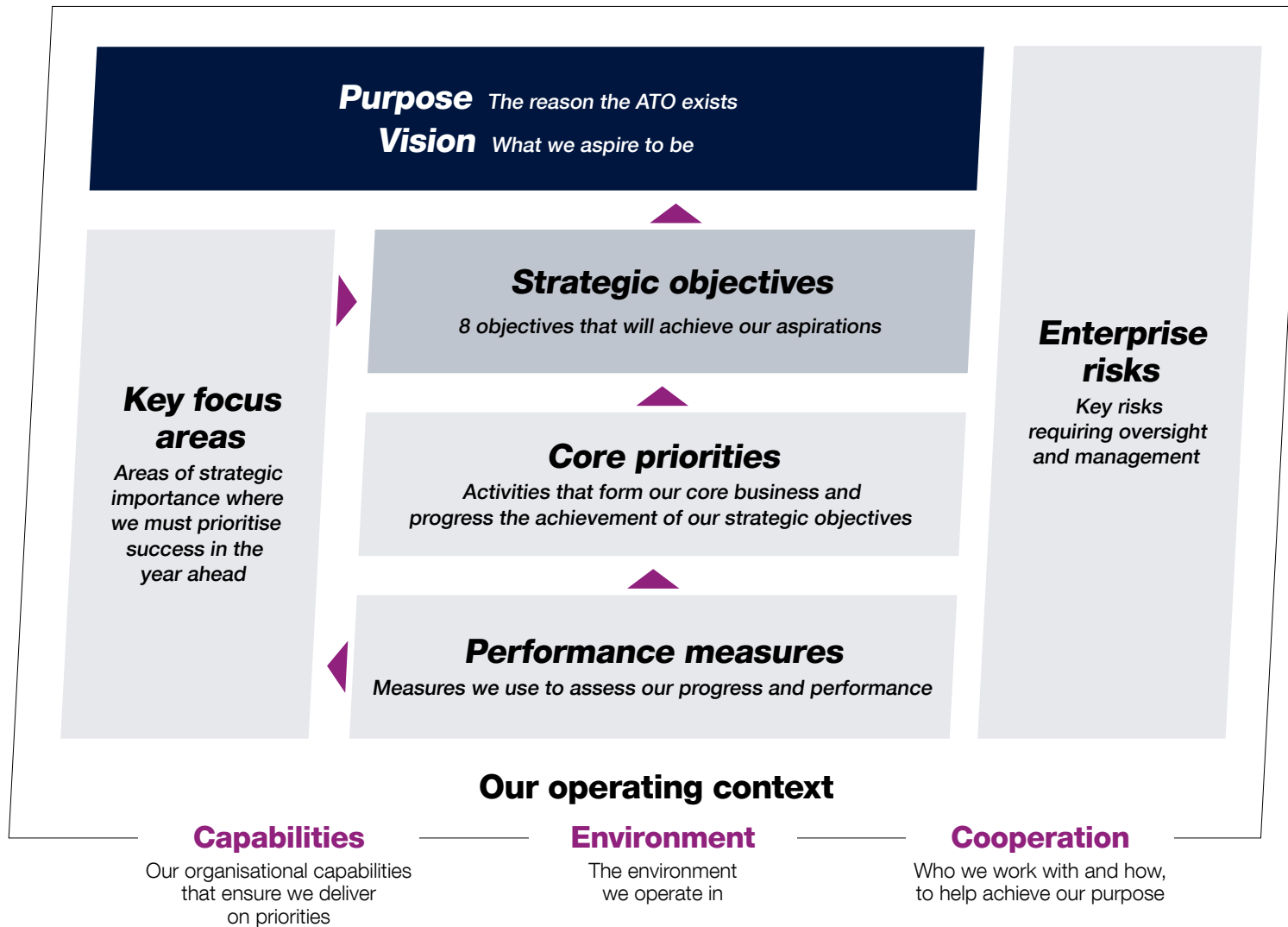
Operational

- 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



Key focus areas



Our key focus areas for 2023–24 are the strategically important areas where we must succeed in the year ahead. They focus on delivering committed priorities, driving tax performance and strengthening the integrity of the tax, superannuation and registry systems. Underpinning these focus areas are our continued advancements harnessing data and digitalisation to transform our business and to achieve our strategic objectives.

Improve small business tax performance

Improve small business tax performance with a digital-first approach. Encourage enhanced integration that supports high-quality, system generated tax guidance to minimise errors, increase confidence and promote right-time reporting and payment.

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

Manage cybersecurity

Continue to strengthen our ability to govern, protect, detect and respond to cyberthreats to safeguard our organisation and our client data.

Key deliverables

- Identify and mitigate threats to our information and communications technology (ICT) ecosystem and educate our staff and clients 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

Address collectable debt

Take decisive and swift action with those who are choosing not to engage and clients who purposefully avoid payment obligations. Recover high-value and aged debts and require timely payment of employer obligations that include or could lead to unpaid superannuation.

Key deliverables

- Apply differentiated strategies and targeted interventions to address collectable debt
- Optimise allocation of effort to strengthen debt prevention and recovery, including expedited stronger actions for clients with capacity to pay
- Improve client segmentation to better reflect predicted payment behaviours, with differentiated treatments designed to accelerate payment outcomes
- Set clear expectations and promote transparency of debt recovery approaches to clients and intermediaries, including potential firmer action consequences where clients do not engage

Protecting the system and clients against fraud

Strengthen system integrity by preventing, detecting and responding to evasion and fraud in the tax, superannuation and registry systems.

Key deliverables

- Take firm action on areas of suspected tax fraud, including intentional overclaiming of deductions and incorrect reporting of income
- Use data-driven insights and sophisticated risk modelling with new technology and approaches to identify and take action to prevent a loss of information and a loss to the revenue
- Address the risk of digitally enabled fraud at scale

Key focus areas

02

Multinational tax performance

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

Key deliverables

- Address key risks to the corporate tax base and close tax loopholes so that the community has confidence that public and multinational businesses are paying the right amount of tax in Australia
- Support the integrity of the tax system by boosting tax transparency through better public reporting of large business tax information
- Positively influence the behaviours of advisors in the provision of tax advice and their interactions with the ATO
- Support large business through the timely provision of tailored advice and guidance, and other contemporary services

Modernising business registry services

Implement the Government's response to the Independent review of the Modernising Business Registers Program.

Key deliverable

- Implementation of the Government supported recommendations from the Independent review of the Modernising Business Registers Program

Superannuation guarantee integrity

Continue to expand our use of data to improve superannuation guarantee (SG) compliance by assisting employers to meet their obligations, monitoring that employees receive correct and timely superannuation entitlements and taking firm action with employers who fail to meet their obligations.

Key deliverables

- Continue work to create a transparent view of employees' SG for all funds and all employers in one place, to support the ATO to follow up employer non-compliance more proactively
- Improve nudges to support employers to self-correct SG issues and keep track with their obligations
- Continue to focus on employer and superannuation fund reporting timeliness, completeness and accuracy
- Include new measurements of superannuation guarantee charge raised, collected and distributed in the annual report

Continue to invest in data and digital

Continue to drive digitalisation and improve client and staff experiences to deliver more effective and efficient services.

Key deliverables

- Continue to implement the [ATO Digital Strategy](#) key initiatives to deliver trusted and effective digital services and ecosystems
- Continue to modernise our data and digital infrastructure to ensure we keep pace with changing client expectations and advancing technology
- Continue to mature our data governance and stewardship to ensure we maintain community trust in how we manage our data assets
- Uplift data and digital literacy across the ATO to enable staff to deliver contemporary services

Core priorities and performance measures



The following pages set out our strategic objectives aligned to **core priorities** and **performance measures**. The activities we undertake within our core priorities ensure that we achieve our strategic objectives. Our performance measures help us to understand whether we are on-track and allow us to refine our approach when needed.

Strategic 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.

Core priorities

1.1 Tax and superannuation performance

Maintain high levels of compliance across the tax and superannuation systems and avoid any deterioration in 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 Advocacy

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

1.4 Effective public advice and guidance

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

1.5 Effective registry services

Provide business registry services and strengthen the integrity of registrations

Core priorities and performance measures

03

Strategic objectives – Government

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

Tax gap

As a proportion of revenue

Total revenue effects

Revenue from all compliance activities

Payment

Proportion of liabilities paid on time by value

Debt

Ratio of collectable debt to net tax collections

Influence

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

Core priorities and performance measures

03

Strategic objectives – 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.

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 profession in coordinated approaches to support the integrity and streamlining of the tax and superannuation 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 and superannuation systems

Core priorities and performance measures

03

Strategic objective – 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.

Core priorities

3.1 Shape our workforce

Attract, develop, and retain a diverse workforce with the capability to deliver on our priorities

3.2 Workforce 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

Core priorities and performance measures

03

Strategic objectives – Operational

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

Core priorities

4.1 Strengthen our data and analytics foundations and capabilities

Improve how we manage, use and share data and analytics, to deliver better services, improve tax performance and reduce administration costs

4.2 ATO systems resilience and improvements

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

Core priorities and performance measures

03

Strategic objective – Financial

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

Core priorities

5.1 Effective management of ATO financial resources

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

5.2 Value for money

Leverage our expertise to deliver efficient, economical and ethical use of public funds, including at all stages of procurement, consistent with the policies of the Commonwealth

Performance measure

Cost of collection

Cost to collect \$100

Australian Business Registry Services



Australian Business Registry Services (ABRS) aims to provide effective and efficient business registration services that ensure integrity and accuracy of information to maximise the value of our registry data for government, intermediaries, business and the community.

The Commissioner of Taxation has also 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 was 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 identification numbers (director IDs) and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains the Registrar of the Australian Business Register (ABR) under the *A New Tax System (Australian Business Number) Act 1999*.

Purpose

We provide business registry services such as Australian business number (ABN), director ID, company and business name registration (with company and business name registrations currently being delivered on behalf of ASIC). We provide access to business data via online look-up services (available to the public) as well as access to additional information for eligible and authenticated third parties.

The purpose of ABRS is to provide:

- effective and efficient business registry services that reduce the regulatory burden for business
- robust identity verification and over-time relationship traceability for directors of companies through director ID – a critical tool for improving the integrity of director appointments and revealing potential involvement in unlawful activity, including illegal phoenix activity
- a unified and trusted source of business data that supports the activities of businesses, 3 tiers of Australian Government and the broader Australian community
- support to the ATO and ASIC in their early identification and disruption of the attempted misuse of corporate vehicles through the implementation of director ID.

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 (PGPA Act)*.

The Registrar of ABRS has entered into an operational memorandum of understanding with ASIC regarding the management of ASIC's registry functions, including working together to ensure appropriate oversight and collaboration on registry-related risks.

Further details about our enterprise registration risk and risk management strategy can be found on page 22.

Performance measure

The ABRS performance measure is:

Increased use of the ABR – Increased use of the ABR as the national business dataset.

The Registrar of ABRS is also 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.

Organisational capability

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

Having a strong organisational capability directly contributes to delivering on our strategic objectives and purpose, ensuring we are well-positioned to support the Australian community.

Workforce

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

The expertise and capability of our people is key to delivering our outcomes. We are committed to our role in managing tax, superannuation and registry services for the community, and also our role as part of the broader public service, supporting the plan for *APS reform*.

Within a challenging workforce environment, we have adapted our people strategies and refreshed our employment offer so we can continue to attract specialist skills and invest in the capability of our workforce. Our people are our foundation and we are committed to investing in the development of the core technical skills they require now and into the future. We know it is important that they have leaders who inspire, empower and encourage them to take action and be their best selves. Our *SES leadership strategy* sets the expectations of how we lead the organisation today and nurture the leaders of tomorrow.

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

We continue to embed [diversity and inclusion strategies](#) and build an inclusive workplace that improves the experience of staff and enhances our interactions with clients. We are continuously striving to achieve higher representation across diversity groups to ensure our workforce reflects the Australian community we serve.

As we continue to deliver on the *2024 Workforce Strategy*, we are positioning the ATO and our people for the future and ensuring we are ready to adapt and respond to changes in our working environment. Over the coming year, we will sharpen the focus of this strategy on uplifting the capability of our workforce with identified priorities across the focus areas of Attract & recruit, Develop and Retain.

Attract & recruit

We are engaging with professionals across a range of sectors in the external labour market to create connection with our values and purpose and promote the unique and diverse career opportunities available in the ATO.

Develop

We are taking a contemporary approach to developing our people to take on more varied and complex roles across a range of disciplines. We have a specific focus on uplifting our digital and data capabilities.

Retain

We are continuing to shape a staff experience and culture where people feel engaged, productive, connected, safe and valued.

05

Organisational capability

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 tax, superannuation and registry systems. Our *Technology Strategy* will continue to guide investment in our key technology services, while building the foundation for future capabilities and supporting our data and analytics capability. Our goal is to deliver the following outcomes.

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

We will achieve this by focusing on the following strategic technology priorities:

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

The [ATO Digital Strategy](#) continues the shift to digitalisation with a strong focus on keeping our existing suite of digital services and foundations

strong while making the right incremental improvements and additions to our digital services. We will focus on increasing built-in upfront integrity with secure services, while reimagining how our digital systems support the future needs of clients. We've made significant advances to improve experiences for clients and will leverage these foundations to continue digitalising our operations, providing quality end-to-end digital services. The framework to deliver our digital strategy is underpinned by 4 pillars which enable us to deliver on our 2025 vision to be a leading digital business, shaping trusted and effective digital services and ecosystems.

Evolve our digital maturity	Continue to deliver and leverage the right digital platforms	Deliver personalised optimal experiences for our clients and our people	Collaborate with partners to build connected and trusted ecosystems
<p>Evolve our operating model and processes to enable innovation and cost-effectiveness.</p> <p>Develop our workforce to have the digital knowledge and skills to drive 'digital first' thinking to enhance our staff and client experiences.</p>	<p>Deliberate investment in our missing digital capabilities to enable experiences that reflect the contemporary digital world.</p> <p>Maximise the benefits and use of our current digital capabilities to meet the needs of our users.</p>	<p>Tax and superannuation 'just happen' through simple digital interactions, authenticated identity and verifiable and trusted data.</p> <p>Know and understand our clients and offer digital services and support to meet their needs anywhere, anytime on any device.</p> <p>Digitalisation of our staff experiences, services and processes and empowering our staff with intelligent workflows and client data.</p>	<p>Take a whole-of-ecosystem view and actively participate in the digital ecosystem with our partners.</p> <p>Strengthen digital services to uphold privacy, security and improve fraud prevention and responses.</p>

Organisational capability

05

Financial investment

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

The ATO is committed to ensuring all spending arrangements support the proper use of ATO resources and reflect efficient, effective, economical, and ethical use of funds consistent with the policies of the Commonwealth.

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

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

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

We achieve this by:

- ensuring decisions and actions support the financial integrity of the ATO
- developing and maintaining a robust financial integrity framework to ensure the ATO's financial transactions are complete, accurate, transparent and in accordance with legislative requirements
- maintaining controls to ensure financial duties performed on behalf of the ATO are carried out with the proper authority and where necessary the relevant delegation
- providing support and ongoing education to help staff make informed decisions that are efficient, effective, economical, and ethical.

Environment

The tax, superannuation and registry environment is globally connected and can be affected or disrupted by geopolitical shifts, emerging technologies and unpredictable events.

The tax, superannuation and registry environment continues to be complex, presenting both opportunities and challenges to the delivery of our purpose and vision.

We will continually evolve to meet these challenges and the changing needs of our clients, workforce, and the government. Our operating context requires agility and flexibility as we respond to emerging demands, while continuing to deliver on our commitments to the Australian community and the government.

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

Megatrends and our approach

Trust and client perception

Trust is our greatest asset. Our ability to drive willing participation in the tax, superannuation and registry systems is currently being tested as global economic optimism and trust in government institutions declines.

Community sentiment, perceptions of fairness and integrity in the administration of the tax, superannuation and registry systems and trust in government can all have implications on people's willingness to engage and comply. With recent large-scale data breaches involving private and other government entities eroding client and community confidence, the ATO must remain a trusted organisation of high integrity. Our focus on system integrity and fairness, coupled with our tailored engagement approaches aim to maintain and grow community confidence in the ATO.

Service evolution and adoption

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

The ATO has a critical role in the Australian economy, and it is important that the experiences and digital services we provide

make it easy for clients to engage with us – that we enable streamlined tax, superannuation and registry services that 'just happen'. The ATO should ensure that all segments of the community are engaged, even those who have limited or no access to digital services.

Data, analytics and technology

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

Australia's ongoing economic success depends on its ability to harness technological advances to drive innovation, improve business efficiencies, create new products and markets, and enhance daily life. Amid a surge in technological advancement, including artificial intelligence and high-volume data breaches, safeguarding data holdings is becoming increasingly difficult.

In using data and analytics to enhance services that meet community and government expectations, the ATO remains focused on ensuring data security and strong data stewardship. As a large data-driven agency, we are a key participant in the whole-of-government approach to data, analytics and digitalisation, and we are playing a leading role in data sharing across government. We are committed to our [Data ethics principles](#) in the use of data and analytics across all activities.

Environment

06

Cybersecurity

With an increasing dependence on technology and a shift towards digital interactions, the significance of cybersecurity and the protection of our systems and information remains critical.

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

Future of work

New ways of working have emerged driven by the pandemic, technology and employee preferences. Providing a flexible working environment is a key focus within the Australian Public Service (APS) and forms part of a broader reform agenda. In a competitive labour market, our workforce strategies aim to ensure we have the right workforce into the future. A modern staff experience aligned with operational requirements and staff expectations will help to attract and retain the right talent, skills and capabilities to meet current community and government priorities and future challenges.

Geopolitics and geoeconomics

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

The globalisation of the economy, climate change and geopolitical considerations will impact the tax, superannuation and registry systems into the future as the external environment shifts, both nationally and internationally.

The ATO remains responsive to the impacts on the community of a slowing global economy, political and economic confrontations, and impacts of climate change and natural disasters.

Cooperation



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

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. We collaborate and engage with our stakeholders to provide input and feedback to improve these systems. This helps us respond to changes in our operating environment and to implement regulations in a collaborative way.

Our stakeholder relationships

Government

We work with the whole of government to ensure our administration of tax, superannuation and registry legislation is fair, efficient and transparent. We do this through multiple forums, with a focus on building a more agile and effective public service. For example, we:

- maintain a close relationship with Treasury, including advising on the implications of policy initiatives and on changes that would improve the administration of laws or minimise compliance costs for the community
- exchange data with other agencies in accordance with our [Data ethics principles](#) to deliver improved services
- work with state and territory revenue offices to collect and administer particular taxes on their behalf
- collaborate with regulatory and law enforcement agencies in Australia and overseas jurisdictions to build our capability, identify fraudulent behaviour and protect the community from criminal activity
- have a role in the Chief Operating Officers Committee, which reports to the Secretaries Board, supporting consistent delivery of government policies.

Our *Ministerial Statement of Expectations* provides clarity about government policies and objectives relevant to the ATO, including the policies and priorities we are expected to observe in conducting operations. Our *Regulator Statement of Intent* outlines our response to the *Ministerial Statement of Expectations* and outlines how we will continue to meet expectations. A *Ministerial Statement of Expectations* and *Regulator Statement of Intent* will be developed and made publicly available on our website.

Cooperation

07

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 Inspector-General of Taxation and Taxation Ombudsman, the Office of the Australian Information Commissioner, Parliamentary Committees and the National Anti-Corruption Commission continuously improve our administration.

Industry and community

Our relationships with industry and the public we serve are paramount to achieving our purpose. The [ATO Charter](#) outlines the commitments we make to everyone we work with, our expectations of them and steps they can take if they are not satisfied. We work with representatives across the community, business, tax, superannuation and financial sectors to harness their specialist knowledge and experience through our stewardship, stakeholder relationships and special purpose working groups. We also use social media interactions, surveys and other research activities to understand perceptions about the way the tax, superannuation and registry systems are administered.

Our partnerships with digital service providers deliver fit-for-purpose services that enable intermediaries, businesses, superannuation funds and individuals to easily interact with us. We also 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.

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

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, effectiveness and digitalisation of tax administration globally.

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

Australia is an active participant in the Global Forum on Transparency and Exchange of Information for Tax Purposes and has also recently joined the Automatic Exchange of Information Peer Review Group. Through these forums we are working to achieve global tax transparency and higher exchange of information standards 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.

The ATO does not have any subsidiaries.

Tax Practitioners Board



08

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 agents (collectively referred to as ‘tax practitioners’).

The TPB consists of a Chair and Board members appointed by the relevant Minister. Staff are provided 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*.

To achieve this, the TPB:

- collaborates with our stakeholders to support and shape government reforms
- streamlines registration to support new and existing tax practitioners
- improves tax practitioner standards and integrity with support and guidance
- protects consumers through a risk-based compliance program
- supports our people to build organisational capability, culture and leadership
- supports and safeguards our performance through a technology work program
- enhances TPB performance through data science and systems.

Further details about the TPB, including its activities and its 2023–24 corporate plan, are available from tpb.gov.au/corporate-plan

Australian Charities and Not-for-profits Commission



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 objectives 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 objectives, or purposes, are achieved through the following activities:

- maintaining a public register of Australian charities (the Charity Register)
- registering new charities
- revoking the registration of charities that are no longer entitled to registration
- collecting and publishing information about charities annually
- providing advice and guidance to charities and the public
- disseminating resources to build capacity and good governance in the sector
- sharing our data with the public, charities and government
- 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 2023–24 corporate plan, are available from

acnc.gov.au/about/our-corporate-plan

Risk management



Identifying, understanding and managing risk is critical to achieving our purpose and objectives as an organisation.

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

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 ATO's Risk Committee has primary responsibility for maintaining a view of the systems of risk oversight and management in operation. In conjunction with our Audit and Risk Committee, assurance is provided to the ATO Executive that risk is being effectively identified and appropriately managed throughout the organisation, with a strong focus on setting clear accountabilities and tolerances, and monitoring performance to ensure it remains within acceptable levels.

Enterprise risks

The following risks have been identified as the key risks for the ATO to manage in 2023–24.

Risk management

Tax and superannuation administration

Enterprise risk	Risk description	Risk management strategy
Compliance and policy		
Tax and superannuation performance in accordance with the law	There is a risk that performance of the tax and superannuation systems move out of tolerance due to our inability to identify and address in a timely manner lodgment and correct reporting issues resulting in reduced community confidence and willing participation and further reduced revenue performance.	Our strategies are focused on sustained improvement in tax and superannuation compliance and, in turn, long-term system health. Strategies can be designed to improve correct participation in the system and to address non-compliance thereby improving both gross and net system performance.
Payment and debt performance	There is a risk that payment and debt performance declines to unacceptable levels, caused by volatility in economic conditions and / or ineffective ATO strategies. This may result in an intolerable growth in debt and reduction in voluntary payment compliance, impacting the availability of funding for government programs, perceptions of fairness and government and community confidence in the tax and superannuation systems.	We are managing this risk through our core strategies, prevention, enhanced engagement through early intervention and firmer and stronger actions. Our core strategies will be enhanced by our Lodge and Pay reset program, six initiatives focused to drive rapid progress in delivering on time payment and addressing collectable debt.
Influencing policy and law design	There is a risk that the ATO's ability to influence policy and law design may be materially impacted by shifting policy settings, an inability to establish and maintain effective relationships, or build and sustain suitable capability, resulting in poor outcomes for the sustainability and administrability of the systems.	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.
Registration	There is a risk that our registers lack integrity, caused by entities that are registered that should not be or entities that are not registered when they should be, resulting in opportunities for fraud and reduced trust in registry data (including limited ability to use that data to support government services to the community).	We are managing this risk by bringing together a comprehensive view of all risks and controls across our registers and by implementing appropriate controls that support correct registration outcomes for our clients.
External fraud	There is a risk that we are not taking all reasonable measures to prevent, detect and deal with external fraud resulting in out of tolerance revenue and information loss and harm to ATO clients.	We are managing this risk through increased focus on the development of prevention measures designed to reduce the risk of external fraud occurring; detection measures designed to uncover incidences of fraud when they occur; and response measures including assessment, investigation, analysis, referral, prosecution, and recovery.

Risk management

Tax and superannuation administration *continued*

Enterprise risk	Risk description	Risk management strategy
Client service		
End-to-end client service and case management	There is a risk that the ATO does not achieve end-to-end service and case management outcomes for the ATO and clients, caused by the complexity of our internal operating arrangements and inconsistency of decision-making across functional and structural boundaries, resulting in incorrect outcomes and/or unacceptable experiences for clients and a reduction in voluntary compliance due to loss in trust and confidence in the ATO.	We are managing this risk by understanding the 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 intersection points across our structures and the downstream impacts of actions and decisions allows us to provide actionable insights that will improve the client and staff experience.
Misuse of data and analytics	There is a risk that we (or those we share our data or analysis with) do not lawfully or appropriately use our data and/or analysis, caused by a failure in our data and analytics governance, resulting in adverse impacts on individuals, loss of revenue and/or loss of public trust and confidence and reduction in willing participation.	We are managing this risk by strengthening our data and analytics governance and embedding this as part of business as usual, investing in data and analytics architecture and infrastructure to support lawful and appropriate access and use, and uplifting data literacy of all staff.

Organisational

Enterprise risk	Risk description	Risk management strategy
Workforce		
Sustainable workforce	There is a risk the ATO will be unable to attract, develop and retain the capability required to meet current and future demands. This is caused by demand and competition in the labour market and the extent we are able to meet expectations with our employment offer. This could result in an inability to deliver on organisational objectives.	We are changing the way we attract and recruit to ensure we have the right skills in the right place at the right time to meet current and emerging demands. We are investing in our people, their tools and overall experience, building their capability to position them for future work priorities.
Standards and ethical conduct	There is a risk that our people do not act lawfully and with integrity caused by breakdowns in processes, workplace culture, leadership and behavioural practices, and not being aligned to APS values. This can result in harm to individuals and erosion of public trust in the ATO.	We are managing this risk through a comprehensive integrity program that includes regular training, transparent reporting channels, and consequences for breaches of APS values, to promote a culture of lawful and ethical behaviour and maintain public trust in the ATO.
Change capability	There is a risk that the ATO is unable to deliver on government and ATO change priorities over the medium term (1–3 years) caused by insufficient capacity and capability to accomplish objectives, resulting in a re-prioritisation or ceasing of change related activities, redirection of resources and associated reduction of core business activities.	We are managing this risk by regularly assessing the ATO's capacity and capabilities to deliver objectives and re-prioritising where needed.

Risk management

Organisational *continued*

Enterprise risk	Risk description	Risk management strategy
Technology and data		
Contemporary technology	There is a risk that the ATO is unable to develop and maintain a contemporary suite of technologies for the community and staff caused by rapid changes in the broader technology environment, demand pressures, funding constraints and competition for skilled resources, resulting in degradation to the security, reliability and usability of the technology services that support the effective management of trusted tax, superannuation and business registry services.	<p>The ATO is managing this risk by making targeted and strategic investments across our technology environment to continue to improve the client and staff experience and enhance the performance, availability and resilience of our key systems and applications.</p> <p>The ATO is also driving operational improvements to enhance our ability to detect and respond to system performance incidents in an efficient and effective manner.</p> <p>The availability and performance of the ATO's external and internal-facing systems is being monitored 24/7 and detailed performance reports are produced to the ATO Executive each month.</p>
Maximising the value of data and analytics	There is a risk that we do not effectively utilise data and analytics (D&A) capabilities, caused by inappropriate investment in or maintenance of our D&A foundations and/or capabilities, resulting in sub-optimal decision making, organisational inefficiency and uneconomic outcomes.	We are managing this risk by improving the way we collect, manage, share, and use data. We are focusing on strengthening our data foundations, transforming the data and analytics experience for our staff, evolving how we use automation and artificial intelligence, and building and sustaining our data literacy and capability to ensure we unlock our full data potential.
Security		
Managing cyberthreats	There is a risk that the confidentiality, integrity, or availability of ATO information systems is compromised caused by an external threat actor or malicious insider, resulting in direct and indirect financial impacts, the undermining of trust in the ATO and Government and reduced participation and engagement in tax and superannuation systems.	We are managing this risk by uplifting our cybersecurity capabilities to increase our maturity against whole-of-government requirements.

Performance



This section outlines how we will demonstrate whether we achieve our purpose of contributing to the economic and social wellbeing of Australians by fostering willing participation in the tax, superannuation and registry systems. We measure the extent to which we are achieving our purpose through a range of performance measures.

Our performance measures align directly with our strategic objectives and are monitored through a range of regular internal reporting mechanisms. The ATO Executive Committee and the Audit and Risk Committee receive regular updates and analysis of results.

The measures set out for 2023–24 will be reported against in the annual performance statement, due to be published in October 2024 as part of our annual report.

Performance

Program 1.1 ATO

Strategic objective	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
G1	Trust – Community trust in the ATO and the system	New measure for 2022–23	Under development	Under development	Under development	Under development	Under development	ATO client survey
	Registration – Proportion of companies and individuals registered in the system	66.1% companies ¹ 105.9% individuals ²	The ATO aims to ensure that all entities that are required to participate in the taxation and superannuation systems are registered on the ATO's client register, allowing a tolerance of 5% (individuals) and 2% (companies) from the last reporting period (increase or decrease).					ASIC data, ATO systems, ABS data
	Lodgment – Proportion of activity statements and income tax returns lodged on time	70.5% activity statements 82% income tax returns (2020–21 returns).	78% activity statements 83% income tax returns	78% activity statements 83% income tax returns	78% activity statements 83% income tax returns	78% activity statements 83% income tax returns	78% activity statements 83% income tax returns	ATO systems
	Tax gap – As a proportion of revenue	7% or \$33.4 billion (2019–20)	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.					ATO systems, models, economic data ³
	Total revenue effects – Revenue from all compliance activities	\$15.5 billion	\$15 billion	\$15.7 billion	\$15.7 billion	\$15.7 billion	\$15.7 billion	ATO systems, models
	Payment – Proportion of liabilities paid on time by value	87.8%	88%	88%	88%	88%	88%	ATO systems
	Debt – Ratio of collectable debt to net tax collections	8.5%	Between 8% and 8.5%	Between 7.5% and 8%	Between 6.5% and 7%	Below 6%	Below 6%	ATO systems, ATO financial statements

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

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

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

Performance

Program 1.1 ATO *continued*

Strategic objective	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
G2	Influence – Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice	Very good ⁴	Demonstrated effort in supporting the Treasury to design and deliver effective tax and superannuation policy.					Qualitative analysis and Treasury endorsement of result
C1	Compliance cost – Adjusted median cost to individual taxpayers of managing their tax affairs	3.6% decrease (2020–21 tax returns)	Remain steady	A decrease, or no more than 2% increase over the prior year figure.				ATO tax return data, models
	Digital – Proportion of inbound transactions received digitally for key services	95%	95%	95%	95%	95%	95%	ATO systems
	Digital – Proportion of outbound interactions issued digitally for key services	New measure for 2022–23	Under development	76%	76%	76%	76%	ATO systems
	Service satisfaction – Client satisfaction with their recent interaction with us	New measure for 2022–23	80%	80%	80%	80%	80%	ATO client survey
C2	Working together – Partner perceptions of how we are working together with them to administer the tax and superannuation systems ⁵	68/100	Equal to or better than the 2018–19 result (64/100).					ATO partner survey

⁴ Latest result does not align with measure name or target, as these have changed for 2022–23 onwards. For further details, see *Commissioner of Taxation annual report 2021–22* (page 39)

⁵ 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.

Performance

Program 1.1 ATO *continued*

Strategic objective	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
W1	Culture – Level of employee engagement	74%	Equal to or better than the average result for large agencies.					Employee survey (APS census)
	Staff experience – Employee perceptions around whether they have access to the tools and resources needed to perform well	64%	Equal to or better than the average result for large agencies.					Employee survey (APS census)
O1	Tax returns – Proportion of pre-filled items accepted without change	95% (2020–21 returns)	90%	90%	90%	90%	90%	ATO tax return data, models, and third-party data
O2	Identity matching – Proportion of data items matched to client identifiers	New measure for 2022–23	Under development	95%	95%	95%	95%	ATO systems, third-party data
	Availability – Key digital systems availability	99.5%	99.5% (excluding scheduled outages)	99.5% (excluding scheduled outages)	99.5% (excluding scheduled outages)	99.5% (excluding scheduled outages)	99.5% (excluding scheduled outages)	ATO systems, ServiceNow
F1	Cost of collection – Cost to collect \$100	\$0.58 (incl GST) \$0.53 (excl GST)	Consistent with pre-pandemic trend	Consistent with pre-pandemic trend	Consistent with trend	Consistent with trend	Consistent with trend	ATO systems, models

Performance

Program 1.3 ABRS

Program	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
ABRS	Increased use of the ABR as the national business dataset	Government Agencies 500 using ABR Explorer 22 using ABR identifier Community Total of 2.07 billion <i>ABN Lookup</i> searches, a 13% increase	Government Agencies 500 using ABR Explorer 20 using ABR identifier Community 2.0 billion ABN Lookups	Government Agencies 535 using ABR Explorer 22 using ABR Connect Community 2.3 billion ABN Lookups	Government Agencies 550 using ABR Explorer 24 using ABR Connect Community 2.5 billion ABN Lookups	As per 2024–25	As per 2024–25	ATO systems, Department of Industry (ABN Lookup searches)

Performance

Program 1.5–1.18 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.

Program 1.5–1.18 Administered programs

Administered program	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
1.5 Australian Screen and Digital Game Production Incentive	Value of tax offsets processed	\$213 million	The ATO aims to administer the program in accordance with the law.					ATO systems
1.6 Junior Minerals Exploration Incentive	All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing	Target met	All applicants notified within 28 calendar days of the application period closing.					ATO systems
	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.					ATO systems
1.7 Fuel Tax Credits Scheme	Fuel Tax Credits Scheme gap	New measure for 2022–23	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.					ATO systems, models, economic data ⁶

⁶ For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap

Performance

Program 1.5–1.18 Administered programs *continued*

Administered program	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
1.8 National Rental Affordability Scheme	Value of tax offsets processed	\$162.3 million	The ATO aims to administer the program in accordance with the law.					ATO financial statements
1.9 Product Stewardship for Oil	Product Stewardship for Oil gap	New measure for 2022–23	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.					ATO systems, models, economic data ⁷
1.10 Research and Development Tax Incentive	Research and Development Tax Incentives (RDTI) refundable claims are subject to RDTI-specific risk detection processes	New measure for 2023–24	Not applicable	100%	100%	100%	100%	ATO systems
	RDTI offset claims are amended when Industry Innovation and Science Australia advises the ATO that RDTI registration has been revoked	New measure for 2023–24	Not applicable	100%	100%	100%	100%	ATO systems, third-party data
1.11 Low Income Superannuation Tax Offset	Proportion of original contributions paid within 60 days	New measure for 2022–23	97%	97%	97%	97%	97%	ATO systems
1.12 Private Health Insurance Rebate	Value of rebates processed	\$237 million	The ATO aims to administer the program in accordance with the law.					ATO financial statements
1.13 Super Co-contribution Scheme	Proportion of original co-contributions paid within 60 days	New measure for 2022–23	97%	97%	97%	97%	97%	ATO systems

⁷ For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap

Performance

Program 1.5–1.18 Administered programs *continued*

Administered program	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
1.14 Superannuation Guarantee Scheme	Superannuation guarantee gap as a proportion of superannuation guarantee contributions	4.9% or \$3,370 million (2019–20)	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.					ATO systems, models, economic data ⁸
	Value of superannuation guarantee charge: <ul style="list-style-type: none"> raised (including penalties and interest) collected 	\$1,059.9 million raised \$712.7 million collected	\$946 million raised \$550 million collected	\$1,017 million raised \$594 million collected	\$1,099 million raised \$642 million collected	\$1,184 million raised \$692 million collected	\$1,184 million raised \$692 million collected	ATO financial statements
	Value of superannuation guarantee entitlements distributed to individuals or superannuation funds	\$645.4 million	\$497 million	\$536 million	\$578 million	\$622 million	\$622 million	ATO financial statements
	Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	\$3.1 billion \$104.9 million not pursued	\$3,500 million \$172 million	\$3,700 million \$177 million	\$4,000 million \$183 million	\$4,300 million \$189 million	\$4,300 million \$189 million	ATO financial statements
	Superannuation guarantee distributed as a proportion of superannuation guarantee raised	New measure for 2023–24	Not applicable	Under development				ATO financial statements
	Superannuation guarantee charge raised and distributed within 12 months	New measure for 2023–24	Not applicable	Under development				ATO financial statements
1.15 Interest on unclaimed superannuation accounts paid	Proportion of unclaimed superannuation accounts where interest is paid compared to total accounts transferred	New measure for 2023–24	Not applicable	100%	100%	100%	100%	ATO financial statements

⁸ For further details, see *Principles and approaches to measuring gaps*, available at ato.gov.au/taxgap

Performance

Program 1.5–1.18 Administered programs *continued*

Administered program	Performance measures	Latest result (2021–22)	Performance target					Data sources
			2022–23	2023–24	2024–25	2025–26	2026–27	
1.16 Interest on overpayment and early payments of tax	Value of credit interest applied to client accounts	\$61.9 million	The ATO aims to administer the program in accordance with the law.					ATO systems
1.17 Bad and doubtful debts and remissions	Ratio of debt uneconomical to pursue to net tax collections	0.2%	Below 1%	Below 1%	Below 1%	Below 1%	Below 1%	ATO systems, ATO financial statements
1.18 Seafarer Tax Offset	Eligible taxpayers are aware of how to claim the offset	100%	100%	100%	100%	100%	100%	ATO client survey

Acronyms and initialisms

ABN	Australian business number
ABR	Australian Business Register
ABRS	Australian Business Registry Services
ABS	Australian Bureau of Statistics
ACNC	Australian Charities and Not-for-profits Commission
ACNC Act	Australian Charities and Not-for-profits Commission Act
APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
D&A	Data and Analytics
director ID	director identification number
FTA	Forum on Tax Administration
GST	Goods and Services Tax
ICT	Information and Communications Technology
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
RDTI	Research and Development Tax Incentives
SG	Superannuation Guarantee
SGC	Superannuation Guarantee Charge
TASA	<i>Tax Agent Services Act 2009</i>
TPB	Tax Practitioners Board

Contact

Phone (02) 6216 1111

Email corporatestrategy@ato.gov.au

Website ato.gov.au

Mail

Director, Corporate Strategy
Enterprise Strategy and Design
Australian Taxation Office
PO Box 9977
Civic Square ACT 2608

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