



Australian Government  
Australian Taxation Office

# Our Charter

## Our commitment to you



### This Charter:

- explains what you can expect when you interact with us
- applies to everyone who works with us
- is based on laws, codes and principles we both must follow.

There are also steps you can take if you disagree with a decision we make or believe we have not followed the Charter.

We administer Australia's tax, super and business registry services. We also support the delivery of government benefits to the community.

Our services are essential to supporting the way of life we enjoy in Australia, such as health care, education and community infrastructure.

You have a role to help make this happen. Your obligations will sometimes require you to work with us.

We want to ensure that every time you work with us your experience is easy and professional.

### Our commitment to you

#### ✓ Fair and reasonable treatment

Our relationship with you is based on mutual trust and respect. We are committed to being fair, ethical and accountable in everything we do.

We will:

- treat you with courtesy, consideration and respect
- act with honesty and [integrity](#)
- be impartial and act in good faith
- treat you as being honest unless we have reason to think otherwise and give you an opportunity to explain
- work with people you have chosen to represent you, such as a professional adviser.

#### ✓ Professional service

We know your rights and obligations under the law can be complex. We aim to provide you with reliable, accessible and useful information and service to help you understand your rights and meet your obligations.

### How to contact us

If you have questions or concerns about any of our commitments to you or what we ask of you, [contact us](#) or a professional adviser.

We will:

- be responsive and provide timely, accurate and easy-to-understand information
- work with the community to design our products and services to be easy-to-use and inclusive
- provide our services digitally except where an alternative approach is more appropriate.

### ✔ **Support and assistance**

We understand people may need help in different ways, at different times. We know it may be harder for you to meet your obligations if you are experiencing vulnerability, difficult times or are impacted by crisis events. While we can't remove your obligations in most cases, there may be ways we can assist you to meet them.

We will:

- listen to your circumstances and take them into account where we can
- provide support during crisis events and difficult times
- provide assistance if you need help understanding or accessing our services.

### ✔ **Security of your data and privacy**

We take the responsibility to protect your information and data very seriously. We know how important the privacy and security of your personal information is in the modern digital world.

We will:

- respect [your privacy](#) and only disclose your information where permitted by law
- use multiple layers of [cyber security and identity protection](#) to keep your data and online transactions protected and safe
- [use, acquire and share data](#) ethically and lawfully to provide our services.

### ✔ **Keep you informed**

We are committed to being transparent and accountable in our interactions with you and the community.

We will:

- explain our decisions
- keep you informed of our progress
- communicate and explain your rights, obligations and review options
- give you [access to your information](#), and information that helps us make decisions, where appropriate.

## **What we ask of you**

You will have a range of obligations under the law depending on your circumstances.

To help us to provide you with the best possible service and help you meet your obligations, there are some things we ask of you:

- Treat us with courtesy, consideration and respect.
- Be truthful and act within the law.
- Respond to our queries on time and provide us with all relevant information. We may ask you questions or [gather more information](#) to ensure what we understand is correct and current.
- Let us know if someone is representing you. You are still responsible for ensuring the information given to us is accurate.
- Meet your [obligations](#) including lodging and paying on time. If you can't, let us know as early as possible before the due date so we can support you.
- Keep good records and provide them to us when needed.
- Take care to keep your identity information safe and let us know if your details change.

## **How to contact us**

If you have questions or concerns about any of our commitments to you or what we ask of you, [contact us](#) or a professional adviser.

## Steps to take if you would like a decision reviewed

If you believe we have made a mistake in our decisions, we will work with you to address your concerns as quickly and simply as possible.

We won't be able to change the law. However, we can help you understand how it applies to your circumstances.

We will also outline your options including [legal review rights](#) and how to make a complaint.

As a first step, discuss your concerns with us to see if we can address them. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).

You can also request to have many of our decisions reviewed by an independent officer who was not involved in the original decision.

If you disagree with our internal review, you can ask for an [external review](#). In most cases, you need to have requested an internal review with us and be dissatisfied with the outcome before seeking an external review.

Depending on the type of decision you are objecting to, you may have a variety of options for external review such as the courts or tribunals.

## Steps to take if you are not satisfied with our service

It is important to us to know when you are not satisfied so we can continue to improve our service.

There are several steps you can take if we have not met your expectations, or you think we have not followed our Charter:

1. As a first step, discuss your concerns with an ATO officer who will try to resolve your issue. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).
2. If you're not satisfied, you may ask to talk to a manager.
3. If this still does not address your concerns, you can [provide feedback](#) to improve our processes or [lodge a formal complaint](#).

We treat all complaints seriously and aim to resolve them quickly and fairly.

Making a complaint will not affect your relationship with us.

If you're not satisfied after making a complaint with us, you can contact the [Tax Ombudsman](#) for an independent investigation.

You can also [apply for compensation](#) from us if you:

- believe our actions gave rise to a legal liability
- have financial losses caused by our defective administration.

## How to contact us

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### Supporting legislation guide

This [guidance](#) supports our Charter by providing an overview of key legislation relevant to our commitments.

