



Australian Government  
Australian Taxation Office

# Australian Taxation Office corporate plan

2025–26





## Statement of preparation

As the accountable authority of the Australian Taxation Office listed entity, the Commissioner of Taxation is pleased to present the *Australian Taxation Office corporate plan 2025–26*, which covers the periods of 2025–26 to 2028–29. This plan has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).



## Acknowledgment of Country

We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present. 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. Our [Reconciliation Action Plan \(RAP\) 2024–27](#) provides information about our initiatives and supports reconciliation in all areas across our organisation.

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## From country to coast

We are working hard for all Australians whether they are located in rural and regional settings, along our beautiful coastline or in our busiest cities. The images that feature on the cover of our corporate plans encompass the many and diverse facets of Australian life that our work supports.

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# Introduction

The Australian Taxation Office corporate plan covers the functions of the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC). It outlines our key activities, capabilities, partners and enterprise risks that underpin our work to achieve our purposes. It describes our operating environment and details the measures against which we will assess and report on our performance.

The Commissioner of Taxation is responsible for administering Australia's tax system and significant aspects of Australia's superannuation system. In addition to these responsibilities, the Commissioner is the Registrar responsible for the Australian Business Register (ABR), director IDs and the Register of Foreign Ownership of Australian Assets. For the purposes of the PGPA Act, the Commissioner of Taxation is the accountable authority for the Australian Taxation Office listed entity, which includes the Commissioner of Taxation (supported by the ATO), the TPB, the ACNC and the ACNC Advisory Board. Operationally, the ATO is the largest body within the listed entity with broad responsibilities across the tax and superannuation systems, while both the TPB and the ACNC focus on discrete regulatory functions.

While the Commissioner of Taxation is the Accountable Authority for the Australian Taxation Office listed entity, and staff of the TPB and ACNC are made available by the Commissioner of Taxation, the TPB, ACNC and ACNC Advisory Board maintain independence in the delivery of their statutory functions. The TPB consists of a Chair and Board members appointed by the Assistant Treasurer. The ACNC is led by the ACNC Commissioner, who is supported by the ACNC Advisory Board. The ACNC Commissioner is appointed by the relevant Minister. Both bodies have specific requirements of their enabling legislation, such as the requirement to prepare an annual report.

Our corporate plan includes separate sections for the ATO, the TPB and the ACNC. This is consistent with the ATO, the TPB and the ACNC being separate programs in the Portfolio Budget Statements (PBS). The 3 bodies do, however, share various services and processes, and comply with common policies and instructions, including Chief Executive Instructions and the Commonwealth Risk Management Policy. In addition, the ATO's work to implement the government's Australian Public Service (APS) Reform agenda covers APS employees across the ATO, TPB and ACNC. All staff of the listed entity are ATO employees and are made available to support the operations of the TPB and the ACNC.

*'Our corporate plan outlines how we will meet our commitments to the government and the community.'*

## Australian Taxation Office

The ATO is the Australian Government's principal revenue collection agency, administering legislation governing the tax system, along with aspects of the superannuation and business registry systems, and supporting the delivery of government services to the Australian community.

The ATO has a vital role in collecting tax and ensuring that unpaid and under-reported tax is effectively and efficiently pursued. Addressing risks in the tax system maintains community confidence, which in turn supports voluntary participation and compliance. In delivering on its responsibilities, a core focus for the ATO is to collect the right amount of tax in the most efficient way for government and the taxpayer.

The ATO plays an important role in administering aspects of the superannuation system, working closely with the Australian Securities and Investments Commission and the Australian Prudential Regulation Authority (APRA) as co-regulators to support the retirement savings of the community. The ATO ensures employers meet superannuation guarantee obligations, assists with lost and unclaimed superannuation and regulates self-managed superannuation funds.

The Commissioner is the Registrar responsible for the ABR, director IDs and Register of Foreign Ownership of Australian Assets.

## Tax Practitioners Board

The 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 is located within the Treasury portfolio and the Chair and Board members are appointed by the Assistant Treasurer. The TPB is supported by staff, including the Chief Executive Officer/Secretary, provided by the Commissioner of Taxation.

The TPB supports public trust and confidence in the integrity of the tax profession and tax system by ensuring that tax practitioners comply with appropriate standards of professional and ethical conduct as per the TASA, including the Code of Professional Conduct.

## Australian Charities and Not-for-profits Commission

The ACNC is established under the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) as the independent regulator of charities at the Commonwealth level. The statutory functions and regulatory powers of the ACNC Commissioner are set out in the ACNC Act, the *Charities Act 2013* and accompanying regulations.

The ACNC Commissioner is appointed by the Assistant Minister for Productivity, Competition, Charities and Treasury. The ACNC is supported by staff provided by the Commissioner of Taxation.

The ACNC is responsible for maintaining a public register of Australian charities (the Charity Register).

The ACNC is committed to:

- promoting confidence in charities
- helping charities to understand their obligations
- working across governments to reduce red tape.

Members of the ACNC Advisory Board are appointed by the relevant minister. The role of the Board is to support and advise the ACNC Commissioner.

# Overview

	ATO	TPB <sup>1</sup>	ACNC
<b>Purpose</b>	We collect tax so that government can deliver services for the Australian community.	Support public trust and confidence in the integrity of the tax profession and the tax system.	Promote public trust and confidence in Australian charities.
<b>Vision</b>	<p>An Australia where every taxpayer meets their obligations because:</p> <ul style="list-style-type: none"> <li>• complying is easy</li> <li>• help is tailored</li> <li>• deliberate non-compliance has consequences.</li> </ul>	A strong tax profession and tax system for the benefit of all Australians.	Charities that inspire confidence and respect.
<b>Our shared Portfolio Budget Statements (PBS) outcome</b>	Confidence in the administration of aspects of Australia's taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law and in delivering effective and efficient business registry services.		

<sup>1</sup> The TPB has updated its purpose and vision since the 2025–26 Portfolio Budget Statements were published.

## Our PBS programs<sup>2</sup>

### ATO

#### Program 1.1: Australian Taxation Office

To administer aspects of Australia's tax and superannuation systems providing confidence that the right amount of payments are being made and collected.

#### Program 1.5–1.21: Administered Programs

The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the tax and superannuation systems.

### TPB

#### Program 1.2: Tax Practitioners Board

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

### ACNC

#### Program 1.4: Australian Charities and Not-for-profits Commission

Independent national regulator of charities.

## Our key activities

1. Collect the right amount of tax in the most efficient way for government and the taxpayer.
2. Deliver fair, secure and transparent taxpayer interactions to make it easy to comply and hard not to.
3. Manage our responsibilities in the superannuation system to support the future retirement savings of the community.
4. Administer a range of payments and transfers on behalf of government.
5. Increase trust and confidence in the tax and regulatory system by supporting the profession and taking proportionate action to address those practitioners who do the wrong thing.
6. Maintain a free and accurate register of Australian charities (the Charity Register).

<sup>2</sup> As foreshadowed in the 2025–26 Portfolio Budget Statements for the Treasury Portfolio, Program 1.3 – *Australian Business Registry Services Program* has been retired, with the responsibilities of the Registrar of the ABR included in Program 1.1 from 2025–26.







# 1 Australian Taxation Office

## ATO | Commissioner's foreword



*'Our work is broad and complex,  
but at its heart, our purpose is clear.'*

We have recently refreshed the ATO's purpose and vision to ensure that we continue to focus on what matters most. Our purpose is to collect tax so that government can deliver services for the Australian community. While we have a range of functions, our purpose is our most fundamental. We need to deliver on our purpose so government has the means to deliver for the community.

In delivering on our purpose every day, we strive to achieve our vision of an Australia where every taxpayer meets their obligations because:

- complying is easy
- help is tailored
- deliberate non-compliance has consequences.

Our corporate plan for 2025–26 presents a roadmap for delivering on our responsibilities to government and to all Australians, supporting the achievement of our vision for the future. These broad responsibilities as the nation's principal tax collector are primarily focused on ensuring that all taxpayers – both large and small – meet their obligations.

Our plan also sets out the following 5 enterprise priorities which, through implementation, will further build on our reputation for managing Australia's tax and superannuation systems in a modern and reliable way:

1. Strengthen payment performance and debt collection, delivering tailored support mechanisms that foster on-time payment behaviour, improve compliance and help prevent future debt
2. Enhance counter fraud measures, focusing on support and prevention first, with direct consequences for repeated or deliberate non-compliance
3. Establish Payday Super, making the system fairer and more efficient for businesses and individuals
4. Progress implementation of a digitalised future tax experience for small business, streamlining and simplifying tax operations
5. Implement our response to the Australian Public Service Commission's (APSC's) Capability Review, strengthening our ability to respond to the environment and meet future challenges.

We will also maintain our focus on properly differentiating those taxpayers who may be experiencing vulnerability, from those who are deliberately non-compliant. We are committed to providing support for those who need help with their obligations or when unexpected events make it hard to lodge or pay on time. To this end, we have established a new vulnerability capability to strengthen the way we support people experiencing vulnerability through targeted support options.

This corporate plan outlines the important functions of the Australian Taxation Office listed entity, comprising the work of the ATO, the TPB and the ACNC, including the ACNC Advisory Board. As the Accountable Authority for each of these bodies, I have valued the constructive and collaborative relationship with the Chair of the TPB and the ACNC Commissioner over the last 12 months and look forward to our ongoing commitment to deliver on behalf of the government and the community.

I feel honoured to lead an organisation that not only makes a significant contribution to the community, but also one that has employees who are highly engaged with their agency, supports the inclusivity and diversity of our workforce, and believes strongly in a culture of integrity.

I look forward to another big year.



**Rob Heferen**

Commissioner of Taxation  
Registrar of the Australian Business Register,  
Australian Business Registry Services, and  
Register of Foreign Ownership of Australian Assets

## The key elements of our plan

The following diagram represents the key elements required in a corporate plan under subsection 16E(2) of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule). In addition to these requirements, we have also included our vision and enterprise priorities.



# Key activities

Our purpose is to collect tax so that government can deliver services for the Australian community.

We will achieve this through the following key activities and measures of our performance.

## 1 Collect the right amount of tax in the most efficient way for government and the taxpayer.

We will enhance compliance by ensuring correct registration, on-time lodgment, accurate reporting and timely payment, to improve tax and payment performance.

We are committed to delivering on government priorities, including our funded taskforces and new measures, and to advocate for a more effective and efficient tax system.

We will help taxpayers comply through effective and timely public advice and guidance on priority matters.

We will identify and respond to fraud in the tax system by applying consequences to those that participate or facilitate deliberate non-compliance.

### Performance measures

#### Registration

- Proportion of companies registered in the system
- Proportion of 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.

#### Cost of collection

- Cost to collect \$100.

#### Program 1.17 – Bad and Doubtful Debts and Remissions

- Ratio of debt uneconomical to pursue to net tax collections.

## 2 Deliver fair, secure and transparent taxpayer interactions to make it easy to comply and hard not to.

We will engage with taxpayers (including their representatives) to make it easy for them to meet their obligations and resolve disputes in a fair way.

We will provide effective and efficient service to taxpayers by:

- supporting taxpayers to work with us where they experience difficulties in meeting their obligations
- using data and insights to make more informed decisions and tailor our engagement with taxpayers
- accelerating the appropriate digitalisation of the tax ecosystem to keep pace with community expectations and secure access.

### Performance measures

#### Compliance cost

- Adjusted median cost to individual taxpayers of managing their tax affairs.

#### Service satisfaction

- Client satisfaction with their recent interaction with us.

## 3 Manage our responsibilities in the superannuation system to support the future retirement savings of the community.

We will instil confidence in the superannuation system through ensuring employer compliance with superannuation guarantee obligations.

We are committed to reuniting people with their lost and unclaimed superannuation.

We will continue to regulate self-managed superannuation funds and provide support and online services to trustees, professionals and other regulators.

### Performance measures

#### Program 1.11 – Low Income Superannuation Tax Offset

- Proportion of original contributions paid within 60 days.

#### Program 1.13 – Super Co-contribution Scheme

- Proportion of original co-contributions paid within 60 days.

#### Program 1.14 – Superannuation Guarantee Scheme (4)

- Superannuation guarantee gap as a proportion of superannuation guarantee contributions

- Value of superannuation guarantee charge:
  - raised (including penalties and interest)
  - collected
- Value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds
- Value of superannuation guarantee charge debt on hand and the amount of superannuation guarantee charge irrecoverable at law or uneconomical to pursue.

#### Program 1.15 – Interest on Unclaimed Superannuation Accounts Paid

- Interest on unclaimed superannuation money is paid when required.

## 4 Administer a range of payments and transfers on behalf of government.

We will administer a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the tax and superannuation systems.

Our management of administered programs may involve policy and delivery assistance from other Commonwealth agencies.

### Performance measures

#### Program 1.5 – Australian Screen and Digital Game Production Incentive

- Refundable film and digital games tax offset claims are subject to ATO risk detection processes.

#### Program 1.7 – Fuel Tax Credits Scheme

- Fuel Tax Credits Scheme gap.

#### Program 1.8 – National Rental Affordability Scheme

- Information on how to claim the National Rental Affordability Scheme offset is accurate and accessible.

#### Program 1.9 – Product Stewardship for Oil

- Product Stewardship for Oil gap.

#### Program 1.10 – Research and Development Tax Incentive

- Research and Development Tax Incentive (RDTI) refundable claims are subject to RDTI-specific risk detection processes
- RDTI offset claims are amended when the Department of Industry, Science and Resources (DISR) advises the ATO that an RDTI registration has been changed due to a revocation or negative finding.

#### Program 1.12 – Private Health Insurance Rebate

- Private health insurance rebates are subject to risk preventative and corrective processes.

#### Program 1.16 – Interest on Overpayment and Early Payments of Tax

- The ATO applies interest on overpayments and early payments of tax when required.

#### Program 1.18 – Seafarer Tax Offset

- Accurate information is made available to taxpayers eligible to claim the seafarer tax offset.

#### Program 1.20 – Hydrogen Production Tax Incentive

- Administrative arrangements progressed for companies to claim the Hydrogen Production Tax Incentive tax offset from 1 July 2027.

#### Program 1.21 – Critical Minerals Production Tax Incentive

- Administrative arrangements progressed for companies to claim the Critical Minerals Production Tax Incentive tax offset from 1 July 2027.

# Enterprise priorities

The ATO undertakes a range of important functions to deliver on its responsibilities as the nation's principal tax collector, with 5 priority areas identified in 2025–26 for increased organisational focus.

These enterprise priorities are strategically important activities aimed at improving results across our key activities and core business functions, and ultimately helping us to achieve our purpose and our vision. They take into account our capabilities, operating environment and cooperation with partners.

We are dedicated to fulfilling our regulatory responsibilities for the tax system and critical components of the superannuation and registry systems.

In meeting our responsibilities, we acknowledge that most taxpayers are willing to do the right thing and comply with their tax and superannuation obligations. For those who need help with their obligations or when unexpected events make it hard to lodge or pay on time, we are committed to providing support.

Underpinning the delivery of these priorities are our continued advancements in harnessing data and digitalisation and other capabilities to transform our business and to achieve our purpose.

## Strengthening payment performance and debt collection

Taxes fund essential services for all Australians, and a key element of our role is to ensure everyone meets their obligations. This includes the obligation to pay taxes owed. While over 90% of tax is paid on time, since 2020 we have seen increased debt levels, with many taxpayers experiencing difficulty getting on top of their payment obligations.

Our Payment Strategy has seen the growth of collectable debt slow over the last 12 months, through:

- increased firmer actions for non-payment
- clear messaging to the community that we will be more active in collecting amounts owed.

We will continue to build on improvements to date through our Payment Strategy, to prevent future debt.

Each interaction with a taxpayer is an opportunity to discuss their obligations and be transparent about the consequences of non-payment. We will support taxpayers who are engaged to get back on track and use targeted firmer actions on those choosing not to engage with us. For this latter group of taxpayers, we will deploy the full powers available to us, including issuing Director Penalty Notices, taking garnishee action and, if necessary, taking wind-up or bankruptcy action.

We will effectively and efficiently pursue outstanding tax and superannuation debts, with our actions clearly demonstrating the consequences of deliberately not paying to deter others from avoiding their payment obligations.



## Enhancing counter fraud measures

Around the globe, fraud and serious organised crime is on the increase, fuelled by advancements in technology and digital services, data breaches and fraudsters who can rapidly evolve their tactics and ways of infiltrating the tax system. Traditionally, we have relied on a highly responsive but resource-intensive compliance model to combat these fraudsters, but agile, prolonged and persistent attacks demand a more modern and sustainable response.

We received funding for our Counter Fraud Program to help ensure we take all reasonable measures to prevent, detect and respond to external fraud. We will:

- deploy more advanced controls such as real-time monitoring capabilities, to prevent fraudulent transactions and refunds from being processed
- increase secure messaging, to increase taxpayer visibility and control over activity on their ATO record
- enhance our app, to support individuals to distinguish between a genuine contact from the ATO and an imitation scam call.

These new measures will strengthen existing collaboration with domestic and international partners to identify, disrupt and bring consequence to the most serious offenders, who pose the greatest risk to the tax and superannuation systems.

## Establishing Payday Super

Superannuation is one of the most important investments for Australians. Employers that do not meet their obligations, can significantly affect an individual's retirement savings and, ultimately, their financial independence in later years.

In the 2023–24 Budget, the government announced a significant reform to align employers' payment of Superannuation Guarantee contributions with salary and wages, replacing the current quarterly payment requirement.

The establishment of the Payday Super Program will:

- build a fairer and more efficient superannuation system by ensuring timely and full superannuation payments alongside regular wages, while strengthening our management of superannuation guarantee obligations
- reposition superannuation as a natural part of employees' pay entitlements.

We are progressing administrative design, planning and preparation activities for implementation of this reform.

## Implementing a small business digitalised tax experience

While most small businesses strive to meet their tax obligations, the small business tax gap and tax debt remains high. Collectable debt in Australia is more than \$50 billion, of which two-thirds owed relates to small business. Further, around 40% of the small business income tax gap is driven by:

- honest mistakes and misunderstandings
- poor record-keeping
- opportunistic behaviour such as isolated incidents of omitting income and exaggerating business expenses.

We want to help small businesses get it right from the start and stay on track. Building on our strong foundations for digital transformation, we will continue to consult and collaborate as we implement a streamlined, digitalised tax experience with administrative opportunities that leverage technological advancement and data driven insights to:

- reduce cost and compliance burden
- prevent debt
- enable small business to have greater certainty in meeting their tax obligations correctly and from the start.

## Delivering our performance evolution

The APSC's Capability Review of the Australian Taxation Office listed entity was published on 27 March 2025.

To unlock our full potential as a high-performing organisation, our response to the review, *Our Performance Evolution*, focuses on priority areas for capability improvement. It adopts a strong focus on working as a united team to deliver improved outcomes for government and for the Australian community. We will think bigger, act bolder, and deliver together.

Through *Our Performance Evolution*, we will:

- be clear about our strategic direction and better align our resourcing and effort towards realising it
- strengthen our decision-making including appropriate engagement with risk
- build stronger collaboration into business-as-usual
- address key technology irritants to ensure our staff are better equipped to achieve our purpose.

We have devoted significant effort to developing *Our Performance Evolution*, to inform our actions to strengthen and grow our capability. Through *Our Performance Evolution* we will be best placed to respond to the challenges posed by the dynamic environment in which we operate – now and into the future.

# Operating context

## Organisational capability

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

Strong organisational capabilities directly contribute to delivering on our purpose and key activities, ensuring we are well-positioned to support the government and, ultimately, the Australian community.

## Tax administration effectiveness

**Our role is to collect the right amount of tax, in accordance with the law, in the most efficient way for the government, the community and the specific taxpayer.**

The tax gap is an over-arching measure that tells us how well the tax system is operating, allowing us to better understand the overall level of compliance across the tax system, whether we are collecting the right amount of tax in accordance with the law, and where we need to focus our resources.

Across the ATO, our strategies and operations are guided by our core role of collecting the right amount of tax by:

- prioritising and facilitating voluntary compliance, by encouraging accurate and timely registration, lodgment and payment through our activities and systems designed to support the vast majority of Australians who are willing to do the right thing from the outset
- to the maximum extent possible, making compliance easier by providing guidance to support taxpayers getting it right the first time and making it easy to engage with us, including by linking to taxpayer's natural systems, and obtaining and sharing with taxpayers the third-party information we hold
- undertaking compliance activities, including detection, audits and reviews to address non-compliance where it arises
- resolving disputes efficiently and ethically, and litigating the right cases to get the outcome the community expects and clarity of the law benefiting all taxpayers
- transparently providing information to all Australians as to the health of the tax system, so that they can have confidence that other taxpayers are being held to account in meeting their obligations.

While these principles form the foundation of our approach, their specific application and relative importance is tailored to the characteristics and behaviours of different taxpayer market segments.

## Workforce

**We are a high performing and agile workforce with a focus on integrity, professional capability and the right culture to administer Australia's tax system effectively.**

We are committed to evolving as a contemporary, forward-looking organisation that aligns with whole-of-government workforce priorities and APS Reform initiatives. We will remain responsive to a rapidly changing environment shaped by digital transformation, advances in artificial intelligence (AI), persistent cyber threats and rising integrity expectations.

Our ability to deliver high-value outcomes for the Australian community depends on a highly skilled, engaged and adaptable workforce.

The following are key to attracting, developing and retaining this workforce:

- **A strong culture** that drives how we work together and fosters a collaborative, innovative and resilient workforce built on the foundations of inclusion and diversity.
- **Cultivating leaders** of today and tomorrow, ensuring leadership is demonstrated and encouraged at every level of the organisation.
- **Ongoing development** of core skills and technical expertise, through streamlined, contemporary and accessible learning opportunities and career pathways, including mobility options.
- **A commitment to our people** that prioritises their health, safety and wellbeing and delivers initiatives and systems that support people to thrive at work.

In line with national workforce trends, we are developing a People Strategy to build the workforce we need that:

- delivers on our priorities
- reflects the diversity of the Australian community we serve.

## Reconciliation

**We are committed to transforming our organisation in line with the National Agreement on Closing the Gap.**

We recognise that reconciliation initiatives are about re-balancing our systems and structures to move towards greater equity and unity in Australian society.

Our [Reconciliation Action Plan](#) (RAP):

- is a blueprint to embed reconciliation into our day-to-day work
- provides information about our initiatives and supports reconciliation in all areas across our organisation.

Our vision for reconciliation is that we all benefit from a reconciled Australia, where we value Aboriginal and Torres Strait Islander knowledge and perspectives. We recognise our shared history and we are committed to creating and sustaining positive relationships as a united country. We will achieve this through our RAP goals, which are to:

- increase economic inclusion and equity for all Australians
- establish cultural competency within our organisation
- increase participation and representation of Aboriginal and Torres Strait Islander peoples within our organisation
- improve our service offerings and tailor support to Aboriginal and Torres Strait Islander clients
- enhance relationships with Aboriginal and Torres Strait Islander communities
- increase collaboration with internal and external partners.

## Technology

**Our technology and digital services deliver a reliable and contemporary taxpayer experience and keep pace with community expectations.**

We are recognised as a leader in the provision of government digital services, underpinned by our advanced technology environment.

Our digital strategy continues to drive digitalisation efforts, with a focus on increasing the security of our services, while reimagining how our digital systems support the future needs of taxpayers and business partners.

We will support secure services by remaining accountable for the development and overall operation of the myID and Relationship Authorisation Manager services within the Australian Government Digital ID system.

We aim to deliver:

- **High-quality taxpayer and staff experiences** – Our technology services drive digital-first thinking and deliver high-quality taxpayer and staff experiences.
- **Effective and efficient organisation** – Technology is managed in a way that supports us in being highly effective and efficient at undertaking our business.
- **Interoperable ecosystem with high levels of trust** – We are building foundations that foster a high-functioning ecosystem where market-driven innovation delivers value.

To ensure the performance and availability of our services and operations, we will continue to invest in the capacity, resilience and security of our critical systems.

The increasing cyber threat landscape demands constant focus and investment to combat fraud and protect our data. Enhancing our technology capability and resilience is essential to manage ongoing systems demand.

## Data and analytics

**We use data and insights to both strengthen our decision-making and better support taxpayers to meet their obligations.**

We use a range of data and analytics capabilities to maintain high levels of compliance across the tax and superannuation systems, including to support our pre-fill services. These capabilities enable us to:

- identify risks
- tailor our engagements
- influence taxpayer behaviour in real time
- recover debt
- detect fraud.

We hold a large volume of data, and we take our data governance and stewardship responsibilities seriously. We share data across Commonwealth, state and local government entities in accordance with our legal obligations and data ethics principles to enable them to administer laws and programs, deliver services to the community and assist with research and policy development.

We have a group of skilled data and analytics professionals who deliver data and analytical solutions to enable us to achieve our outcomes. We are continuing to uplift data and AI literacy for all staff and will focus on expanding our use of automation and AI to increase operational efficiency. We play an active role across the APS in developing data and analytics capability, sharing our expertise on how to operate at scale in delivering data and analytics solutions. We support international data and analytics capability development through international forums.

## Financial investment

**We strive for operational excellence to achieve efficient and effective outcomes.**

Our policy framework outlines the requirements applicable to all ATO staff ensuring our decisions and actions are supported by strong financial management practices, including:

- **Procurement** – We are committed to ensuring all spending arrangements support the proper use of ATO resources, achieve value for money and are in accordance with Commonwealth Procurement Rules.
- **Compliance with finance law** – The PGPA Act 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.
- **Budget management** – We are committed to best practice in the efficient and effective use of our financial resources in accordance with the PGPA Act. This includes managing expenditure within budget affordability.

Mandatory instructions applicable to all ATO officials outline the finance law requirements, including the need to ensure the proper use of public resources in an efficient, effective, economical and ethical way. This enables the appropriate prioritisation of funding and dedicated resources across the ATO supported by formal governance arrangements that ensure appropriate transparency and accountability.

## APS Reform

**We are committed to building a stronger APS through reform initiatives.**

The government's APS Reform agenda aims to strengthen the public service and increase the public's trust and confidence in Australia's public sector institutions. In partnership with the APSC we, along with other public sector entities, have a role in supporting the APS Reform agenda which commits to building a stronger APS that:

- delivers better outcomes for the community
- acts as a model employer
- contributes to a fairer and more inclusive Australia.

Two key areas of reform focus for us are embedding the Strategic Commissioning Framework and actioning the recently completed Capability Review.

### Strategic Commissioning Framework

Building on our success in 2024–25, we will continue to mature our in-house capability for core work in line with the APS Strategic Commissioning Framework. We expect our targets for 2025–26 to focus on reduced outsourcing in information technology work, in line with our workforce plans.

## Capability Review

The Capability Review Program, which is managed by the APSC, is part of the government's enduring plan for APS Reform. Capability reviews help facilitate discussions around an organisation's desired future state, highlight strengths and organisational capability gaps and identify opportunities to act on them.

We are committed to acting on key insights identified by the Capability Review. In recognition of our commitment, implementation of *Our Performance Evolution* developed in response to the Capability Review findings is one of our enterprise priorities for 2025–26. *Our Performance Evolution*, which was published on 11 July 2025, draws on insights from the report, calling out areas we will focus on to:

- continue to build on our long and proud history of serving the Australian community
- make the shifts necessary to advance our vision.

## Vulnerability capability

**We are formalising and strengthening our approach to supporting people experiencing vulnerability through human-centred service design and empathetic, respectful interactions. This approach will guide us as we deliver our regulatory responsibilities.**

As a result of a range of social, socio-economic and environmental factors faced by Australians, the number of taxpayers engaging with us who are experiencing vulnerability is growing.

There has been a greater focus from government to support the community, to ensure these factors do not lead to harm or disadvantage. In this context, it is important that we:

- deliver tangible and tailored support to taxpayers
- ensure that we are keeping pace with changing community expectations.

We have established a new vulnerability capability to strengthen the way we support people experiencing vulnerability through targeted and effective support options. The program of work to implement the capability includes:

- developing a Vulnerability Framework that outlines
  - our role in supporting people experiencing vulnerability
  - how this is incorporated into the design of our procedures, services and support arrangements, including staff capability
- specific actions and activities to support people experiencing vulnerability
- implementing the Tax Ombudsman recommendations on Identification and Management of Financial Abuse within the Tax System.

## Environment

Our environment is complex, presenting both opportunities and challenges to the delivery of our purpose and vision.

We will evolve to meet these challenges and the changing expectations of taxpayers, our partners and our workforce.

Our operating context requires agility and flexibility to deliver on our commitments to the Australian community and the government – both now and into the future.

Our environment is globally connected and can be affected or disrupted by the realisation of geopolitical risks, advances in technology and AI, and unpredictable events. At the same time, we continuously seek to improve our performance, services and culture, building trust in Australia's regulatory settings.

## Megatrends and our approach

### Misinformation and disinformation

Misinformation and disinformation continue to spread rapidly, undermining public trust in government, distorting information and creating false narratives. These risks have been further exacerbated by reduced trust in traditional media institutions and recent advances in AI. With these challenges it is important for us to maintain our position as a trusted organisation of high integrity.

Trust in our administration is our greatest asset and underpins willing participation in the tax system. We continue to be one of the most trusted APS agencies, and it is important that the community believes the system treats everyone fairly and that non-compliance is appropriately dealt with.



## Technology, data and security

As digital technology, AI, and analytics continue to advance, we have more opportunities to offer new digital services and boost our productivity through these tools. However, it also introduces emerging risks such as evolving cybersecurity threats, fraud and data privacy concerns. Preparing for these risks while harnessing new opportunities is important to maintaining secure and reliable operations.

We have a critical role in Australian society, and it is important that the services we provide make it easy for all taxpayers to engage with us. We are looking to leverage the digitalisation of the Australian economy to move to a system where 'tax just happens' – that is, where tax is collected using the systems Australian people and businesses already use to transact and manage their affairs.

As the custodian of large data sets, there are opportunities for us to imagine new ways data could be used to ease the compliance burden and play a leading role in governance of data-sharing across government, while managing ethical and security risks.

The protection of our systems and information is critical. We have a suite of controls in place to secure people's personal information and govern, protect, detect and respond to cyberthreats. Our staff are our first line of defence against cyberthreats, and we continue to work with partners across the public and private sectors to ensure safe and secure digital systems.

## Economic conditions and geopolitical uncertainty

Looking ahead, economic factors will continue to shape our environment. The current geopolitical landscape is characterised by changes in international relations, tariff regulations and market access restrictions. The challenges facing governments and revenue collection agencies worldwide are shared, especially as we navigate cost of living concerns. We are a world leading revenue collection service that collaborates proactively with other tax jurisdictions to ensure we collectively overcome international tax challenges.

The ongoing pressures from cost of living increases have implications on taxpayer behaviour and compliance. Personal and business insolvencies are increasing, creating a significant source of concern for many Australian taxpayers. Monitoring these trends is essential to adapting our strategies and mitigating negative impacts.

The globalisation of the economy, climate change and Australia's position in the geopolitical environment will impact our policy and regulatory environment into the future, both nationally and internationally. We remain responsive to the impacts of political and economic uncertainty, climate change and natural disasters, while ensuring we continue to deliver on our commitments to government and to the Australian community.

## Cooperation

We engage and collaborate with a broad range of external partners to effectively manage and shape the tax system along with aspects of the superannuation system and business registry systems that support and fund services for Australians.

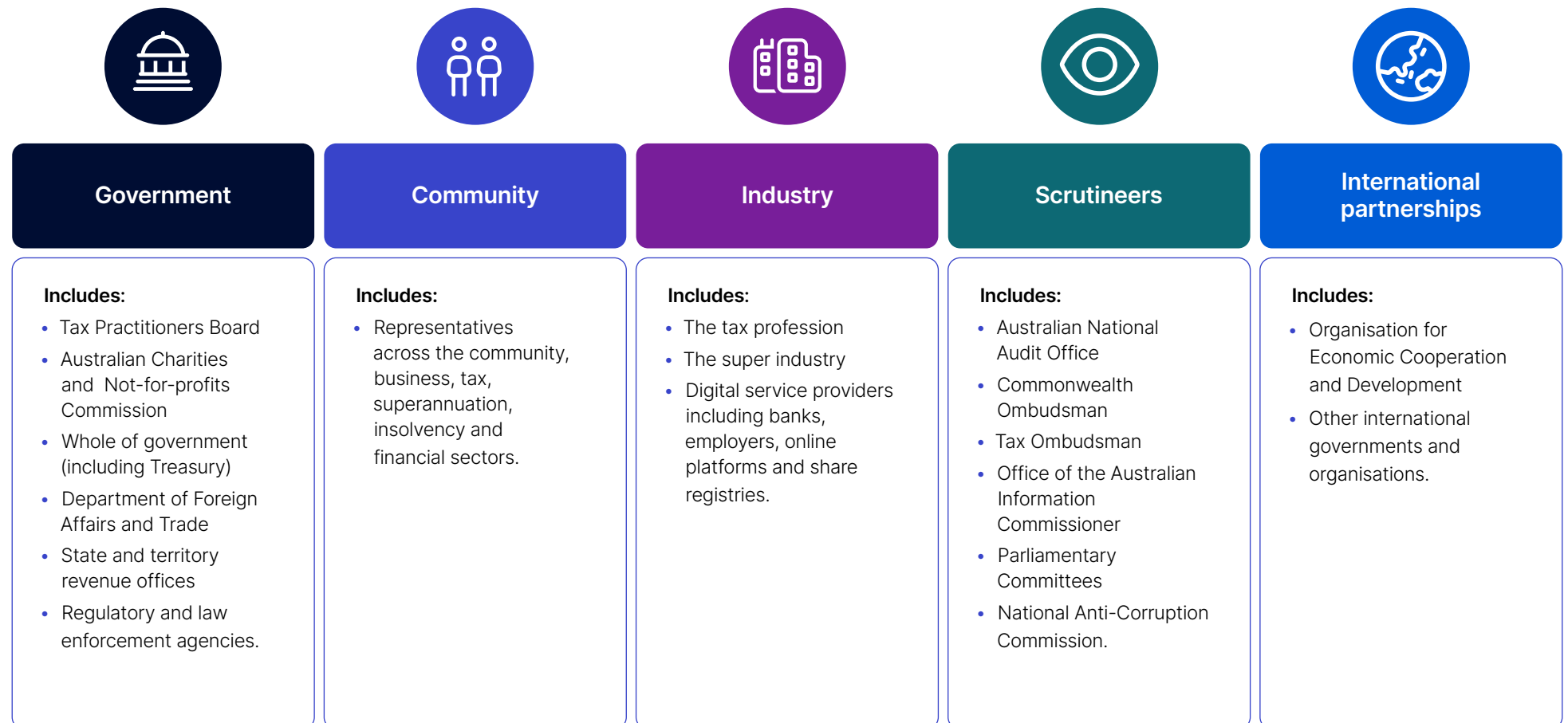
Our relationships and cooperation help us respond to changes in our operating environment, while building our understanding of the impact of our regulatory activities.

Increasingly, digital engagement plays a central role in building on our existing relationships and collaboration with our partners and intermediaries.

We lead and participate in multiple forums across government to ensure our administration is fair, efficient and transparent, and we rely on our international partnerships to ensure we maintain effective administration. Working with scrutineers serves to improve our administration and our relationships with industry and the public are paramount to achieving our purpose.

## Cooperation

We are committed to working with stakeholders to deliver on our purpose and vision.



## Government

As a Treasury portfolio agency, we support our ministers to help them deliver for the Australian community. To do this we work across various government agencies to help ensure we fairly, efficiently and transparently administer the tax and superannuation systems, including relevant policies and legislation.

To progress whole-of-government and system-wide improvements with a focus on building a more agile and effective public service, we both chair and participate in a variety of committees and forums, including:

- Secretaries' Digital and Data Committee
- Chief Operating Officers Committee
- Significant Legal Issues Committee
- Capability and Workforce Committee
- Serious Financial Crime Taskforce
- Criminal Justice and Law Enforcement Forum
- National Coordination Mechanism
- Australian Criminal Intelligence Commission Board
- Fraud Fusion Taskforce.

We maintain a close relationship with Treasury, including advising on the implications of policy initiatives and changes that would improve the administration of laws or minimise compliance costs for the community. We exchange data with other agencies in accordance with our legal obligations and data ethics principles and work with state and territory revenue offices to collect and administer particular taxes on their behalf.

## Community

Our relationships with the public we serve are paramount to achieving our purpose.

Our Charter outlines the commitments we make to everyone we work with, our expectations of them, their rights and steps they can take if they are not satisfied. We work with representatives across the community, business, tax, superannuation, insolvency and financial sectors to harness their specialist knowledge and experience through our stewardship, partner relationships and special-purpose working groups. We also use social media interactions, surveys and other research to better understand perceptions about the way the Australian tax system along with aspects of the superannuation system are administered.

## Industry

We partner with the tax profession to support the integrity and continuous improvement of the tax, superannuation and registry systems. This helps us to better understand the environment in which tax practitioners operate, and the key legislative and administrative changes and environmental factors impacting their work. It allows us to identify opportunities for practitioners to best support taxpayers in meeting their obligations.

We collaborate with professionals in the superannuation industry to ensure compliance with tax and regulatory obligations of self-managed superannuation funds, and with reporting obligations of large funds.

We continue to focus on strengthening the relationship with digital service providers (DSPs), to support the delivery of digital solutions to the community. We acknowledge the importance of our partnerships with DSPs, and we are committed to early engagement and collaboration on new services and experiences that contribute to the effective administration of the tax and superannuation systems. We engage 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.

## Scrutineers

External scrutineers provide independent reviews, investigations and audits of our operations – either as the result of their own annual program of work, or in response to concerns raised by members of the public and the Australian Parliament. Reviews, investigations and audits help us to identify options for improving services to our clients, address potential barriers to willing participation, and ensure the successful delivery of outcomes in our administration of the tax system and aspects of the superannuation and registry systems.

We work with key oversight bodies to ensure transparency, accountability and public confidence in our administration including:

- engaging with the Tax Ombudsman regarding reviews and complaints
- participating in audits by the Australian National Audit Office (ANAO) to improve performance and financial accountability
- engaging with the Office of the Australian Information Commissioner on Freedom of Information (FOI) matters, privacy, data protection, FOI compliance and participating in assessments
- engaging with the Commonwealth Ombudsman on complaints and Public Interest Disclosures
- reporting and cooperating with the National Anti-Corruption Commission on suspected corrupt conduct
- appearing before parliamentary committees including the Economics Legislation Committee.

Our collaboration and engagement with external scrutineers provides independent assurance to the community and government that we operate lawfully, fairly and in the public interest.

## International partnerships

We contribute to an international tax system that supports economic growth and a resilient global economy through the provisions of our tax treaties with other countries. We work with treaty partners around the world to eliminate opportunities for cross-border tax avoidance and evasion and for the effective and efficient prevention of double taxation.

We participate in a variety of international forums and committees, to collaborate and build effective tax administrations. These include:

- the Organisation for Economic Co-operation and Development's Forum on Tax Administration (FTA), and as a member of the FTA Bureau
- the Joint International Taskforce on Shared Intelligence and Collaboration
- the Forum on Tax Administration Large Business International Program
- the Joint Chiefs of Global Tax Enforcement and International Debt Management Committee.

## Capacity building

We share our recognised expertise and best practice, to increase the fairness, efficiency, effectiveness and digitalisation of tax administration globally.

We work with governments and organisations around the world to assist with building the capacity of other revenue administrations, so they can:

- meet obligations under international tax frameworks
- increase their domestic resource mobilisation
- promote stronger economic governance.

We work with the Department of Foreign Affairs and Trade to support our programs with Indonesia, Papua New Guinea, Fiji and Palau.

## Regulator performance

We have a range of regulatory responsibilities, with a key role as the government's principal revenue collection agency.

We are committed to achieving our purpose in line with the government's expectations for regulator performance. The following table represents the alignment of our key elements to the 3 principles of regulator best practice:

- **Principle 1 – Continuous improvement and building trust**  
Regulators adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia's regulatory settings.
- **Principle 2 – Risk based and data driven**  
Regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden and leveraging data and digital technology to support those they regulate to comply and grow.
- **Principle 3 – Collaboration and engagement**  
Regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

## Regulator reporting

Element		Continuous improvement and building trust	Risk-based and data driven	Collaboration and engagement
<b>Key activity</b>	1. Collect the right amount of tax in the most efficient way for government and the taxpayer	✓	✓	✓
	2. Deliver fair, secure and transparent taxpayer interactions to make it easy to comply and hard not to	✓	✓	✓
	3. Manage our responsibilities in the superannuation system to support the future retirement savings of the community	✓	✓	✓
	4. Administer a range of payments and transfers on behalf of government	✓	✓	✓
<b>Stakeholders</b>	Government	✓	✓	✓
	Scrutineers	✓		✓
	Industry	✓	✓	✓
	Community	✓	✓	✓
	International partnerships	✓	✓	✓
<b>Performance measures</b>	Registration (Companies)	✓	✓	✓
	Registration (Individuals)	✓	✓	✓
	Lodgment	✓	✓	✓
	Tax gap	✓	✓	✓
	Total revenue effects	✓	✓	✓
	Payment	✓	✓	✓
	Debt	✓	✓	✓
	Cost of collection	✓	✓	
	Compliance cost	✓	✓	✓
	Service satisfaction	✓	✓	✓
	Administered programs	✓	✓	✓
<b>Regulator Statement of Intent</b>		✓	✓	✓

Our Ministerial [Statement of Expectations](#) and Regulator [Statement of Intent](#) are publicly available on the Treasury website.

## Risk management

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. Identifying, understanding and managing risk is critical to the delivery of our key activities and achieving our purpose.

## Risk appetite

We identify and manage risk in the context of our performance, in line with our overall risk appetite, to:

- foster innovation and make the most of opportunities
- deal with threats.

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.

Our risk appetite statement helps us to decide how much risk we are willing to take in different situations, guiding measured risk decisions to achieve our objectives.

The Risk Committee is responsible for oversight and assurance of our risk profile and advising on the management of key risks. In conjunction with our Audit and Risk Committee, assurance is provided to the Accountable Authority 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.



## Risk management

### Tax and superannuation performance and service

#### Compliance and policy

Enterprise risk	Risk description	Management strategy
Tax and superannuation performance in accordance with the law	There is a risk that the performance of the tax and superannuation systems declines to unacceptable levels due to systemic non-compliance not being sufficiently remediated, resulting in reduced revenue collection and detrimental impacts to government and community confidence.	We continue to mature our use of a 3-tiered approach to understand non-performance through a taxpayer behavioural lens, across lodgment and correct reporting. This approach provides us with a greater understanding of our priority investments to influence taxpayer behaviour to meet their compliance obligations and gain high levels of assurance by making it easy to comply and access tailored help, as well as dealing with non-compliance.
Payment and debt performance	There is a risk that payment declines and debt increases to unacceptable levels, caused by volatility in economic conditions or ineffective ATO strategies. This may result in an inability to collect revenue for government and ultimately impact government and community confidence and perceptions of fairness in our administration.	We are managing this risk through implementation of the Payment Strategy, which focuses on prevention and engagement through early intervention and firmer and faster actions. Our core strategies will be enhanced, using data and analytics to drive rapid progress in delivering improved payment on-time and addressing debt.
Influencing policy and law design	There is a risk that the ATO's ability to influence policy and law design may be affected by shifting policy settings, an inability to establish and maintain effective relationships, or build and sustain suitable capability, resulting in material compromises associated with the sustainability and administrability of the systems.	We are managing this risk by applying expertise to shape the policy agenda, helping to achieve the policy intent and deliver well designed policy solutions while ensuring integrity in the system and making it easy for taxpayers to meet their obligations or claim their entitlements.

<b>Enterprise risk</b>	<b>Risk description</b>	<b>Management strategy</b>
Registration	There is a risk that the ATO's registers lack integrity, caused by entities that are registered when they should not be or entities that are not registered when they should be, resulting in opportunities for fraud and reducing the value of registry data for government and community users.	We are managing this risk by strengthening our controls across the registry system, to support correct registration outcomes for our taxpayers, enhance the value of our registry data, and support more rapid identification of, and response to, emerging fraud events.
External fraud	There is a risk that we are not taking all reasonable measures to prevent, detect and respond to external fraud, resulting in out-of-tolerance revenue and information loss and harm to taxpayers.	We are managing this risk through: an increased focus on developing real-time digital monitoring prevention measures designed to reduce the occurrence of sophisticated, agile and treatment-resilient external fraud; detection measures designed to uncover incidences of fraud in close to real time; improvements to the ATO app to enable taxpayers to protect themselves; and response measures which enhance the protection of revenue and information from suspected fraud.

## Service outcomes

<b>Enterprise risk</b>	<b>Risk description</b>	<b>Management strategy</b>
<b>End-to-end service and case management</b>	There is a risk that the ATO does not achieve acceptable end-to-end service and case management outcomes for the ATO and taxpayers, caused by the complexity of our internal operating arrangements and inconsistency of decision-making across functional and structural boundaries. This may result in incorrect outcomes or unacceptable experiences for taxpayers and ultimately a reduction in voluntary compliance due to loss of trust and confidence in the ATO.	Central to this risk is an understanding of the breadth of interactions that taxpayers (particularly individuals and small businesses) have with us, including the intersection points across our structures and the downstream impacts of our actions and decisions. We will proactively identify interactions that may lead to unintended outcomes, and improve controls to ensure optimal service and case management outcomes.

## Organisational

### Workforce and governance

Enterprise risk	Risk description	Management strategy
Sustainable workforce	There is a risk that the ATO will be unable to attract, develop and retain a high-performing, skilled and diverse workforce with the capability required to meet current and future organisational demands. This is caused by an imbalance in workforce demand and supply, an inability to meet expectations with our employment offer, or in addressing staff wellbeing resulting in a failure to deliver on our key activities.	We design and deliver innovative enterprise-wide policies, strategies, programs and solutions that align with the current and future needs of the ATO, the APS and the communities we serve. We are investing in our people, their tools, wellbeing and employee experience, so they have the right skills to meet both current and emerging requirements.
Standards and ethical conduct	There is a risk that our people act unlawfully or unethically caused by ineffective or inappropriate processes, workplace culture and leadership, resulting in the erosion of our reputation and public trust in the ATO, which impacts our ability to effectively fulfil our core purpose.	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 capacity and capability	There is a risk that the ATO is unable to deliver on government and ATO priorities caused by insufficient change capacity and capability, resulting in a significant inability to deliver on organisational objectives and realise benefits for the community.	We are managing this risk by regularly assessing the ATO's capacity and capabilities to deliver on our activities and commitments. We are enhancing our forward planning, including strengthening our enterprise strategy and working with stakeholders to influence externally-driven change that will require the ATO's support. We have robust monitoring of our change capacity, and we actively seek to build/engage the skills required to deliver. Where required we re-prioritise or reschedule work to ensure delivery of the most critical outcomes.

## Technology and data

Enterprise risk	Risk description	Management strategy
<b>Contemporary technology</b>	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 and competition for skilled resources, resulting in degradation of the security, reliability and usability of the technology services that support the effective management of our 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>
<b>Misuse of data and analytics</b>	There is a risk that we (or those we share our data or analytics insights with) do not lawfully or appropriately use our data and/or analytical insights (including the use of AI), 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.	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, establishing explicit AI controls and uplifting data literacy of all staff.

## Security

Enterprise risk	Risk description	Management strategy
<b>Managing cyberthreats</b>	There is a risk that the confidentiality, integrity or availability of ATO information systems is compromised by an external threat actor or malicious insider, resulting in direct and indirect financial impacts, and the undermining of trust in the ATO and government.	We are managing this risk by uplifting our cybersecurity capabilities to increase our maturity in line with whole-of-government requirements.

# 2 Tax Practitioners Board



Australian Government



TAX  
PRACTITIONERS  
BOARD

## Chair's foreword



On behalf of the TPB staff and Board, I am pleased to contribute to this corporate plan with the ATO and ACNC.

The TPB's work supports public trust and confidence in the integrity of the tax profession and tax system. In the past 2 years, we have seen significant reforms shaped by the 2019 independent review led by Keith James, the government's response to the PwC tax leaks scandal, parliamentary reviews and recommendations. We have worked closely with the tax profession to support the Government's priorities and reforms with a view to improving professional standards and addressing misconduct where it occurs.

The tax community has engaged in the reform process through ongoing consultation and communication. Tax practitioners are implementing these changes by exercising good judgment and the TPB has benefitted from increased transparency. The tax profession continues to review and improve services and is committed to ongoing improvement. This includes tax practitioners engaging with clients, the TPB, and the ATO in a transparent and cooperative way.

The TPB's key activities in 2025–26 will focus on:

- delivering a proportionate, fair and data-driven risk-based compliance program
- supporting tax practitioners and the public
- contributing to and informing the tax and regulatory system
- enhancing our capabilities.

To promote and support voluntary compliance and ensure a level playing field for ethical tax practitioners, we will publish our compliance priorities for 2025–26. These priorities are based on data, complaints, and key risks in our compliance program. Sharing our compliance priorities helps the tax profession to review and improve services, protecting their clients, practice, and the integrity of the profession.

In closing, I thank all our partners who contribute to a strong tax profession and fair tax system. The success of the TPB relies on the strong relationships and the dedicated contribution of our TPB team, our colleagues across government, tax professionals and professional associations.

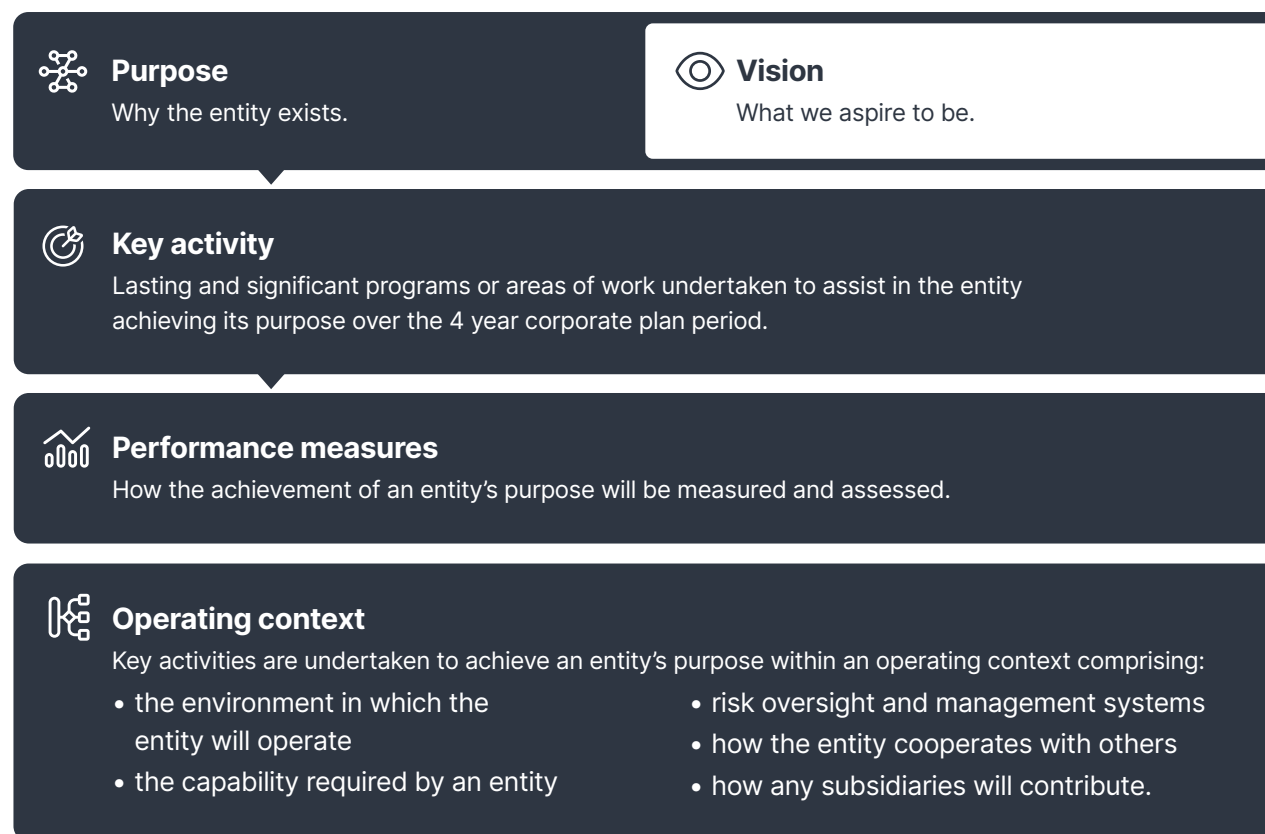
A handwritten signature in black ink, appearing to read 'Peter de Cure'.

**Peter de Cure AM**

Chair, Tax Practitioners Board

# The key elements of our plan

The following diagram represents the key elements as required in a corporate plan under subsection 16E(2) of the PGPA Rule. In addition to these requirements, we have also included our vision.



## Key activity

Our purpose is to support public trust and confidence in the integrity of the tax profession and the tax system.

We will achieve this through the following key activity and measurement of our performance.

### 5 Increase trust and confidence in the tax and regulatory system by supporting the profession and taking proportionate action to address those practitioners who do the wrong thing.

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#### Performance measures

##### Feedback

- Tax practitioner feedback.

##### Risk assessment

- Proportion of completed risk assessments.

##### Sanctions

- Sanctions are appropriate (subjective qualitative measure).



# Operating context

## Organisational capability

We are a small and agile agency with high levels of capability and staff engagement, supported by the ATO and APS framework.

Our team is proud of its strength in diversity, including 47% of staff identifying as culturally and linguistically diverse.

## Workforce

**Our success hinges on our people, and we are dedicated to supporting their wellbeing, engagement and growth.**

As a small independent regulator, we play a crucial role in maintaining the integrity of the tax profession and the tax systems. To achieve this, we established a program to attract, develop and retain engaged and skilled staff. This includes expanding our compliance capability to address the law reform requirements and position ourselves as an effective regulator.

We have invested in our people and culture function creating a TPB-specific strategy that leverages our strong foundation as ATO employees. This ongoing work is focused on areas such as:

- staff engagement
- TPB culture development
- leadership and succession planning
- learning and development
- implementation plans to identify and address key issues arising from staff surveys.

## Technology

**We use contemporary systems and skilled people to meet our goals and improve our business.**

We continue to modernise our internal and external application systems. The most recent improvements include our:

- Public Register
- Qualifications Advisory Service
- staff operating platform.

Our priorities for 2025–26 include:

- Creating system features to help deliver the Government’s reform agenda as it relates to tax practitioners and the TPB.
- Improving our services by recognising tax practitioners’ Australian Government digital identity in our dealings.
- Improving our technology through data-driven automation.
- Enhancing our security systems to address increasing cyber security risks, ensuring reliable services for all.
- Enhancing our complaint and registration forms.

## Data Analytics and Science

**Data Analytics and Science empowers our team with trusted insights, enabling evidence-based decision-making, proactive risk management, process automation, self-service and continuous improvement.**

Our priorities in 2025–26 include:

- Using data-driven risk engines and measurement tools to identify systemic risks and measure the effectiveness of our strategies.
- Committing to a robust approach to data governance to promote high standards of data quality, security, privacy and ethics.
- Fostering a culture of data stewardship and continuous improvement to empower our people to use data responsibly and with confidence.

## The profession

### **We support tax practitioners to uphold professional and ethical standards to strengthen public trust in the tax profession and system.**

We acknowledge most tax practitioners act ethically and support their clients and the tax system. We will continue to strengthen our relationship with these tax practitioners by consulting with them and their professional bodies, collaborating to create guidance, and providing engagement through webinars and other activities. We are committed to supporting the tax profession as it faces economic pressures, technological changes, cybersecurity risks, and evolving client engagement methods.

Trusted relationships are essential as the tax profession helps millions of Australians and businesses with tax planning, lodgments, payments, and advocacy. Professional bodies continue to review practices for compliance, supported by TPB guidance. This continuous improvement and early engagement with regulators are crucial. Tax practitioners promptly addressing issues and maintaining open communication helps uphold the profession's reputation.

Misconduct by some tax practitioners can harm community trust and system integrity. Some fail to exercise reasonable care, design tax avoidance schemes, or engage in fraud. We will use improved data analytics and risk assessment to take a balanced and proportionate approach to prevent and address misconduct, including by unregistered preparers. By addressing community concerns, parliamentary scrutiny and Government reforms we will improve professional standards and integrity of the system.

## Environment

### Transparency and trust

Information volumes, enabled by new technology, can negatively impact information quality. Misinformation can further impact our society, creating disharmony and distrust. We acknowledge the challenge to improve trust in government and in our regulation, and with the tax profession and the tax system. We recognise stewardship of the system is especially important for a strong Australian community facing geo-political conflict, economic and trade uncertainty, digital disruption, challenges to social inclusion, and climate change.

We recognise that we must continue to innovate and improve support to the Australian community, tax practitioners, professional associations, the ATO and government. This innovation and collaboration will build confidence in a tax system that works to provide support and services for all Australians.

### Compliance priorities

We will enhance transparency and publish its compliance priorities to improve voluntary compliance. These priorities will address systemic issues like tax fraud and shared risks such as personal tax obligations. We will also focus on strengthening tax payments, acting against promoters of tax scheme and unregistered preparers and targeting professional misconduct to protect vulnerable Australians from financial abuse.

Our compliance priorities are informed by data analysis, stakeholder consultation and ongoing interactions with the tax profession. Last year, we received over 14,000 complaints and referrals about tax advisers, which helped shape our regulatory system.

Tax practitioners and professional associations provide valuable feedback and insights to us, informally and via structured consultation. Our priorities are also shaped by data, intelligence and risk assessments from the ATO and partner agencies.

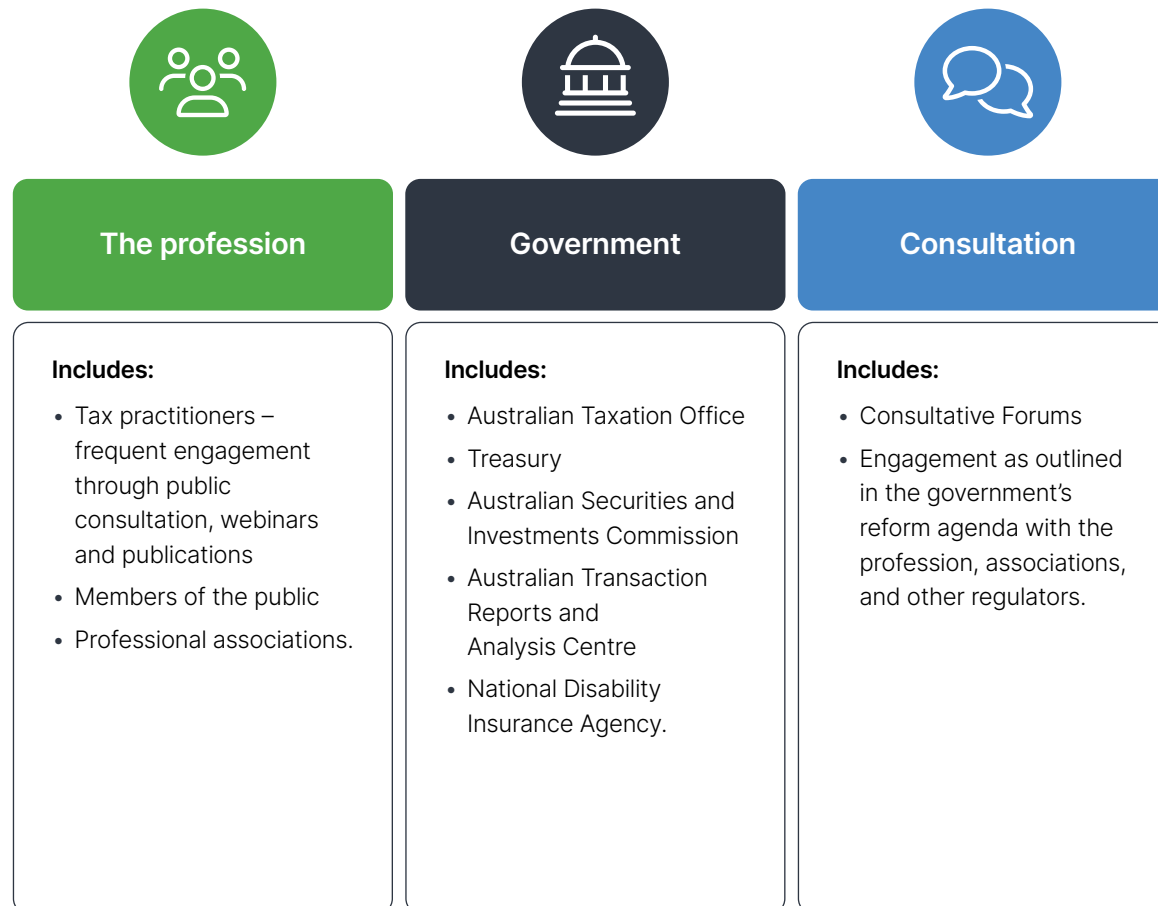
We aim to level the playing field for ethical tax practitioners while other tax advisers will need to review and adjust their practices. Those who fail to address serious misconduct can expect targeted TPB action.

Professional conduct is also supported by educational services, guidance, and co-regulation by professional associations. Professional associations uphold standards, resolve complaints, supervise, investigate, and deal with members involved in serious misconduct, demonstrating their commitment to their members and the community.

In addressing their member's needs, services, performance and in the worst cases, misconduct, professional associations are demonstrating the delivery of their professional duties to their membership and to the community. We welcome increased transparency, feedback and advocacy from professional associations, who have shared goals in enhancing professional and systems integrity.

## Cooperation

We are committed to working with stakeholders to deliver on our vision and purpose.



## Government

We are committed to supporting Government priorities, including reforms to enhance tax system integrity.

The reform program announced in August 2023 has already delivered improvements to professional codes and standards, public information available on the TPB's Register, and has excluded "disqualified entities" (previously sanctioned for serious misconduct) from undermining the tax profession. Other changes have been subject to parliamentary recommendations and public consultation processes led by Treasury.

In March 2025, we welcomed announcements in the Federal Budget to enhance the TPB's sanctions powers and registrations framework, proposed to start 1 July 2026 and 1 July 2027, respectively. The government will consult on details for implementing these changes, including safeguards to protect tax practitioners who do the right thing. Following passage of the law, we will consult on guidance material, giving clarity and transparency to tax practitioners and the public.

## The profession and consultation

Reform is built on collaboration and cooperation with stakeholders. Therefore, we engage with tax practitioners, professional associations, education agencies, community and consumer representatives, as well as partner agencies.

Tax practitioners have a key voice in shaping reform and will continue to be supported by us in practical implementation. Our communication, guidance products and webinar programs will enhance awareness, provide useful case studies to support professional judgment, and build on continuous improvement and professional development.

In 2025–26, we will collaborate with professional associations to improve transparency and consultation by addressing feedback. We are committed to broad and ongoing dialogue, including environmental assessment of new risks and opportunities, considering reform options, discussing strategic issues and operational insights. We will work with Treasury and the ATO to further enhance consultation processes, confidentiality arrangements, active engagement from participants and will address duplication.

We will continue supporting tax practitioners to understand and comply with new Code Determination obligations and reforms through industry conferences, meetings with key tax practitioners, and discussions with professional association leaders.

## Regulator performance

We are focused on improving our regulatory performance, capability, and culture. To achieve these improvements and comply with best practice, we have developed tailored performance monitoring and reporting processes.

Our key activities and performance measures directly support the accomplishment of the three principles of regulator best practice.

## Regulator reporting

Element		Continuous improvement and building trust	Risk-based and data driven	Collaboration and engagement
<b>Key activity</b>	Increase trust and confidence in the tax and regulatory system by supporting the profession and taking proportionate action to address those practitioners who do the wrong thing.	✓	✓	✓
<b>Stakeholders</b>	The profession	✓	✓	✓
	Other government partners	✓	✓	✓
	Consultation mechanisms	✓	✓	✓
<b>Performance measures</b>	Tax practitioner feedback	✓	✓	✓
	Proportion of completed risk assessments	✓	✓	✓
	Sanctions are appropriate	✓	✓	
<b>Regulator Statement of Intent</b>		✓	✓	✓

Our Ministerial [Statement of Expectations](#) and Regulator [Statement of Intent](#) are publicly available on the Treasury website.

## Risk management

Our Risk management strategy is maturing to better align with our legal responsibilities under the PGPA Act, and the Commonwealth Risk Management Policy. Recognising our operational independence, we work in collaboration with the ATO's Risk Framework, to improve cooperation in managing enterprise or higher priority risks

that are shared across the tax profession and tax system. This cooperative risk management approach recognises controls or mitigation strategies can be mutually beneficial, and addresses community expectations and requirements regarding delivery of an efficient, effective, economic and ethical public services.

Enterprise risk	Risk description	Management strategy
<b>Tax and superannuation performance influenced by tax advisers</b>	There is a risk that the performance of the tax and superannuation systems declines due to regulatory system failure to uphold legal and professional standards of tax advisers.	<p>We are managing this risk through supervision and compliance that is fair and proportionate to risks. This law and compliance program includes data analytics and intelligence, preventative early warning nudges, enquiries, investigations, sanctions and litigation.</p> <p>In 2025–26, we will encourage the level playing field, cooperation and transparency and voluntary compliance by providing guidance and publishing our compliance priorities.</p>
<b>Influencing policy and law design</b>	There is a risk regarding the TPB's capability and influence in shaping policy and law design, with regulatory or integrity gaps undermining community confidence.	We are managing this risk by providing advice to Treasury and Government and we work closely with the ATO. TPB views on policy, law, guidance and administration are shaped by consultation and coordination with stakeholders, especially the community, tax profession, professional and educational providers.



Enterprise risk	Risk description	Management strategy
<b>End-to-end client services</b>	There is a risk that the TPB does not deliver efficient and effective stakeholder services to the community and to tax practitioners, undermining confidence in the TPB and the regulatory and tax systems.	We are managing this risk by understanding tax practitioner needs and their professional “lifecycle” to maximise TPB support with community awareness, registration standards (education, experience, ethics), practical guidance products, continuing professional education, appropriate supervision and leveraged compliance strategies. Public support includes our Law & Compliance program to uphold professional standards, Client Support program to advise clients impacted by sanctions that have been applied to tax practitioners, and transparency via the TPB Register supporting informed engagement and decision making.
<b>Enabling technology and systems</b>	There is a risk that the TPB 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 our services.	We are managing this risk by understanding the technological needs of our staff, tax practitioners and the public and prioritising our investment into technology to service those needs. The TPB will respond to system incidents in an effective and timely manner and make enhancements if required as part of our priority agenda.
<b>Data governance</b>	There is a risk that the TPB does not access, use or manage data lawfully and effectively, failing to detect and treat risks, drive digital innovation, and assess and report on effectiveness, resulting in undermining confidence in the TPB and the regulatory and tax system.	We are managing this risk by prioritising data governance, lawful sharing of data and systems with the ATO and partners, risk, measurement and reporting systems built on data analytics and science.

Enterprise risk	Risk description	Management strategy
<b>Cyber Security</b>	There is a risk that the confidentiality, integrity, or availability of TPB information systems is compromised by an external threat actor or malicious insiders, resulting in direct and indirect financial impacts, the undermining of trust in the TPB and government.	We are managing this risk by working with the ATO and ensuring our cyber security capabilities meet whole of government requirements.
<b>Registration Integrity</b>	There is a risk that TPB registration processes lack integrity, tax practitioners are registered lacking education, experience or ethical standards, adversely impacting tax or superannuation outcomes for clients and the community, resulting in undermining confidence in the TPB, tax system and profession.	We are managing this risk through improvements to TPB support over the tax practitioner lifecycle, including proof of identity, risk assessments (disqualified entities, significant breach reports, personal tax obligations), annual registration attestation, ATO coordination in fraud detection and TPB compliance improvements.

# 3 Australian Charities and Not-for-profits Commission



Australian Government



Australian  
**Charities** and  
Not-for-profits  
Commission

## Commissioner's foreword



As the Commissioner of the ACNC, I am pleased to present this section of the corporate plan.

As Australia's charity regulator, we understand our operating environment is always changing, informed by the data we collect and the insights we receive from the charity sector, the public and across government.

We use our data to make evidence-based decisions, including to:

- identify risks for certain parts of the charity sector, allocating resources to emerging and established issues that affect our regulation of charities
- help the public, government and other stakeholders better understand the important work of the charity sector via our annual [Australian Charities Report](#)
- provide insights to government agencies to reduce red tape and work together where there is a risk to public trust and confidence.

The Charity Register – our key means of promoting trust and confidence in Australia's charities – contains detailed information for over 63,000 charities.

Our data shows that the number of registered charities is growing, largely due to the self-assessing income tax exempt reforms being administered by the ATO. These are not new organisations, but ones that have been operating for years or even decades. Due to these reforms, we expect to register a higher number of charities than usual in 2025–26, and we are committed to using our data and insights to support these charities to comply with their obligations to the ACNC.

We are also committed to investing in our staff, improving on our data capability and working across government to maximise the use of our data.

While the ACNC is an independent body with our own Act and regulations, we benefit from a strong relationship with the ATO for corporate services, with staff enjoying the support and benefits of being under the ATO enterprise agreement.

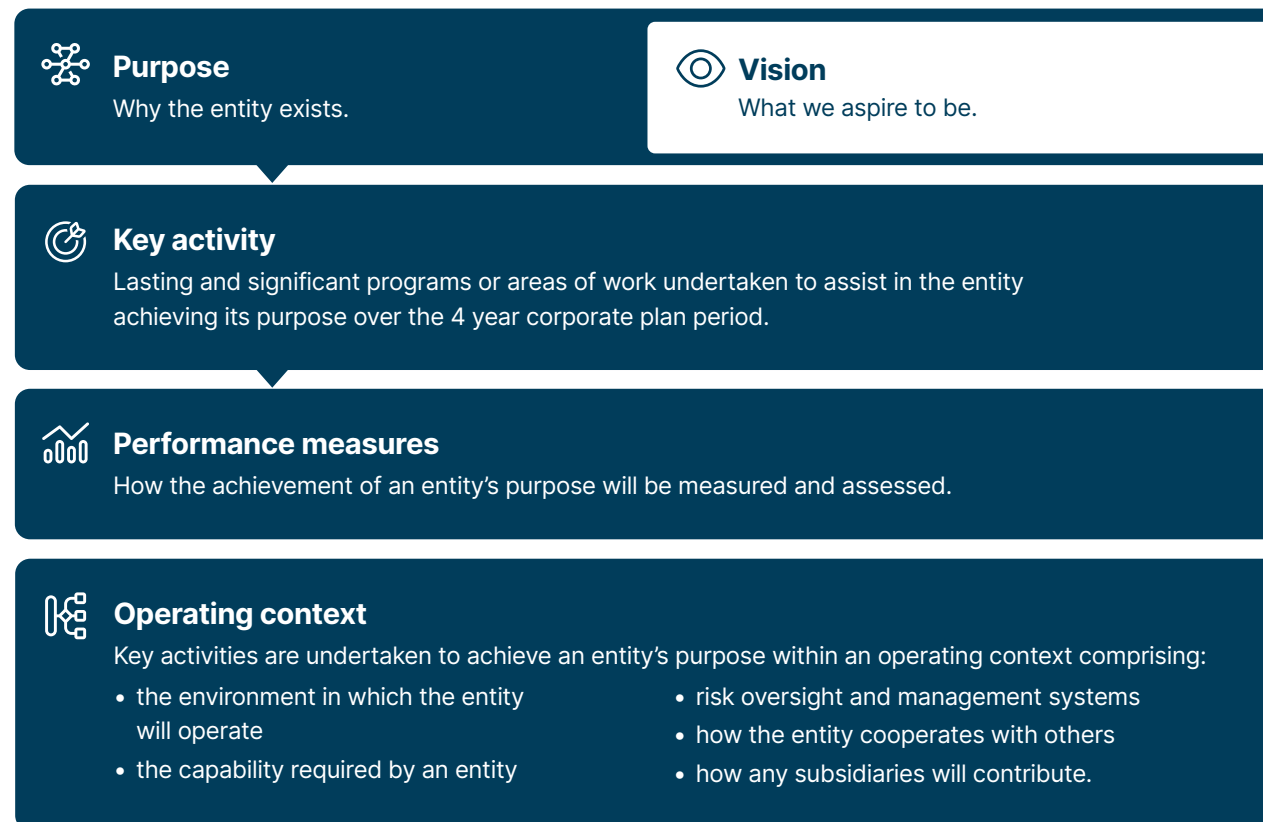
I remain committed to working closely with the Commissioner of Taxation as the Accountable Authority for the ACNC and ACNC Advisory Board.

A handwritten signature in black ink, reading "Sue Woodward". The signature is fluid and cursive, with a small flourish at the end.

**Sue Woodward AM**  
ACNC Commissioner

# The key elements of our plan

The following diagram represents the key elements as required in a corporate plan under subsection 16E(2) of the PGPA Rule. In addition to these requirements, we have also included our vision.



## Key activity

Our purpose is to promote public trust and confidence in Australian charities. We will achieve this through the following key activity and measurement of our performance.

### 6 Maintaining a free and accurate register of Australian charities (the Charity Register).

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#### Performance measures

##### Availability

- Percentage of time that the Charity Register is available (excluding scheduled maintenance).

##### Registration

- Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision.

# Operating context

## Organisational capability

We cannot achieve our purpose without our staff. Our employee value proposition, culture and commitment to continuous improvement help us to deliver 3 key areas of capability.

## Workforce

While we use corporate services from the ATO, we maintain our own corporate governance, finance and people and culture functions.

Our culture is one where people belong, are supported and connected, and aspire to continuously evolve. We have a high-performing workforce, and we continue to invest in our existing staff and recruit people with the right skills and attributes. This includes having a demonstrated interest in, or having worked or volunteered in, the not-for-profit (NFP) sector.

## Technology

The ACNC was established as a 'digital by default' agency. The Charity Register is only available online, and charities manage their interactions securely online via the ACNC Charity Portal.

To ensure our processes are inclusive and accessible for all stakeholders, we offer alternative methods of communication while providing user-friendly online services to make it quicker and easier for charities to comply with their obligations.

We are committed to ensuring our digital capability is innovative, fit-for-purpose and complies with the Australian Government's Data and Digital Government Strategy. We will continue to evaluate how we effectively manage data security in the face of rapidly evolving cyber risks. While we do not currently use AI in any of our external services or in the production of any external advice, we will be transparent about future use of AI in line with our [transparency statement](#).

## Data and analytics

We collect a large amount of data about the Australian charity sector and the landscape that charities and NFPs operate in.

We use that data to identify risks, insights and trends, which in turn helps us to develop targeted guidance for the sector about emerging issues or risks. This supports our risk-based approach to compliance and allows us to protect and maintain public trust and confidence in the sector.

We are committed to sharing our data and insights as widely as possible to help inform the public, donors and other stakeholders about the charity sector. Our data is used to shape our policy submissions, ensuring all levels of government understand the impact of proposed reforms on Australia's charities.

We also share the data we collect directly with government agencies via secure channels such as the Charity Passport. This helps to reduce unnecessary regulatory burden on charities by removing the need for other regulators to ask for duplicated information.



## Environment

Our ability to maintain public trust and confidence in the charity sector is shaped by our operating environment. Some factors (such as global issues faced by all organisations) are out of our control. A range of government inquiries, policies and reforms may also affect our ability to achieve our purpose.

### Self-assessing income tax exemption reforms for the not-for-profit sector

As part of the self-assessing income tax exempt reforms being administered by the ATO, around 100,000 NFPs will be required to submit an annual return to the ATO to maintain income tax exemption. Some of these NFPs are charitable and instead will need to register with the ACNC as a charity if they want to maintain their income tax exempt status.

The number of organisations that require ACNC registration is unknown, as is the timing of their applications. As such, the ongoing implementation of this reform may affect our ability to register new charities in a timely manner.

Our 2023–24 annual report showed we received 6,286 registration applications – an increase of 751 (14%) compared to 2022–23 and the highest number received since our establishment in 2012. At least half of the applications received so far in 2024–25 relate to these reforms.

We expect to receive a higher number of applications than usual in 2025–26 as the ATO contacts NFPs that have yet to submit a self-review return. Additionally, we will continue to work with the ATO to identify and contact NFPs that:

- lodged the self-review return but should be registered with the ACNC as they have charitable purposes
- have indicated on their return that they are 'unsure' if they are eligible to be an ACNC-registered charity.

We are working with key charity and NFP stakeholders, including peak bodies, to help streamline the registration process. We will continue to promote and refine our guidance, such as our self-assessment tool, which helps NFPs to identify whether they are charitable. With support from the ATO, we have engaged some additional temporary staff.

These newly registered charities will need support to understand and comply with their obligations to the ACNC, including the requirement to submit an annual return to the ACNC (the Annual Information Statement). Data from the Annual Information Statement is used to update the Charity Register, ensuring it remains accurate. The ACNC is committed to offering a range of support to help charities submit their Annual Information Statement. Our aim is to prevent them from being revoked as part of our 'double defaulter' process, where we revoke charity status from any charity that has not submitted 2 or more Annual Information Statements.

### Potential reforms the ACNC may need to implement

We may need to implement reforms associated with:

- the Productivity Commission's inquiry into philanthropy
- the Department of Social Services' Blueprint Expert Reference Group.

The 2023–24 budget announced reforms to the ACNC's Secrecy Provisions, parts of which required legislative change. The required legislative changes were not passed during the previous term of Parliament.

We will proactively share our data and insights to ensure the impacts of potential reforms are clearly understood. We will work with government (including Treasury) when implementing any reforms. We will support affected charities by providing guidance and sharing information, including with our consultation forums.

### Emerging risks to public trust and confidence in Australia's charities

Our annual [Australian Charities Report](#) showcases the significance and diversity of the charity sector.

The 11th edition shows that while the charity sector employs 1.54 million people, over half operate with no paid staff.

Around 30% of charities are extra small, generating revenue of less than \$50,000 and representing just 0.1% of the charity sector's total revenue. While extra large charities (with revenue greater than \$100 million) represent just 0.5% of charities, they generate 56% of the sector's revenue.

Our data affirms that we need to be mindful of tailoring our regulatory approach to different parts of the diverse sector we regulate. Across our education, guidance, registration and reporting services, we need to consider existing and emerging risks to effective governance when charities operate in different contexts – such as when different regulators are involved.

The circumstances of the charities we regulate also vary widely. This can range from small volunteer-run charities that operate in high-risk settings through to large global charities with complex structures that include a mix of for-profit entities, and everything between.

There are also areas of risk that we place enduring focus on. These risks are relevant for charities of all types and sizes. They include conduct that harms people, misuse of charities to foster extremism, misuse of charities for terrorist purposes, financial mismanagement, and charities that have a disqualifying or non-charitable purpose.

We share our insights to support the sector to better understand the level of charity governance that we expect. We will investigate new opportunities to maximise the use of data we receive from other government agencies, to ensure the most efficient and effective use of resources. We will work with all levels of government to reduce any unnecessary regulatory burden.

## Pressures faced by charities

Charity resources will continue to be stretched due to:

- increasing demand among people experiencing vulnerability, who turn to charities for help when impacted by cost-of-living pressures
- economic uncertainty driven by inflation, geopolitical tensions and rising operational costs (including insurance premium increases), energy pricing, cost pressures being felt throughout supply chains and higher employee expenses associated with a tight labour market
- the resources required to recruit, support and retain volunteers.

At the same time, charities need to manage increasingly complex risk landscapes, including privacy risks, the continuously evolving nature of cyber-threats and disinformation risks. Charities often hold the personal information of beneficiaries and donors, and it is important for charities to protect themselves from cyber risks and manage cyber security incidents.

We help the public and charities by promoting the Charity Register, which allows the public to easily find a registered charity. Charities can also use the Charity Register to find like-minded organisations to work with.

We will also continue to support the charity sector to manage risks through tailored and fit-for-purpose guidance. We are committed to refining our guidance based on any new findings, including from our 2024–25 compliance reviews into cyber security.

## The cumulative impact and pace of regulatory reform and initiatives on charities

Charities continue to be impacted by a range of concurrent regulatory reforms across all levels of government.

The number and pace of these reforms have a significant impact on charities, half of which operate with no paid staff.

In the coming years, charities may be affected by several reforms, including:

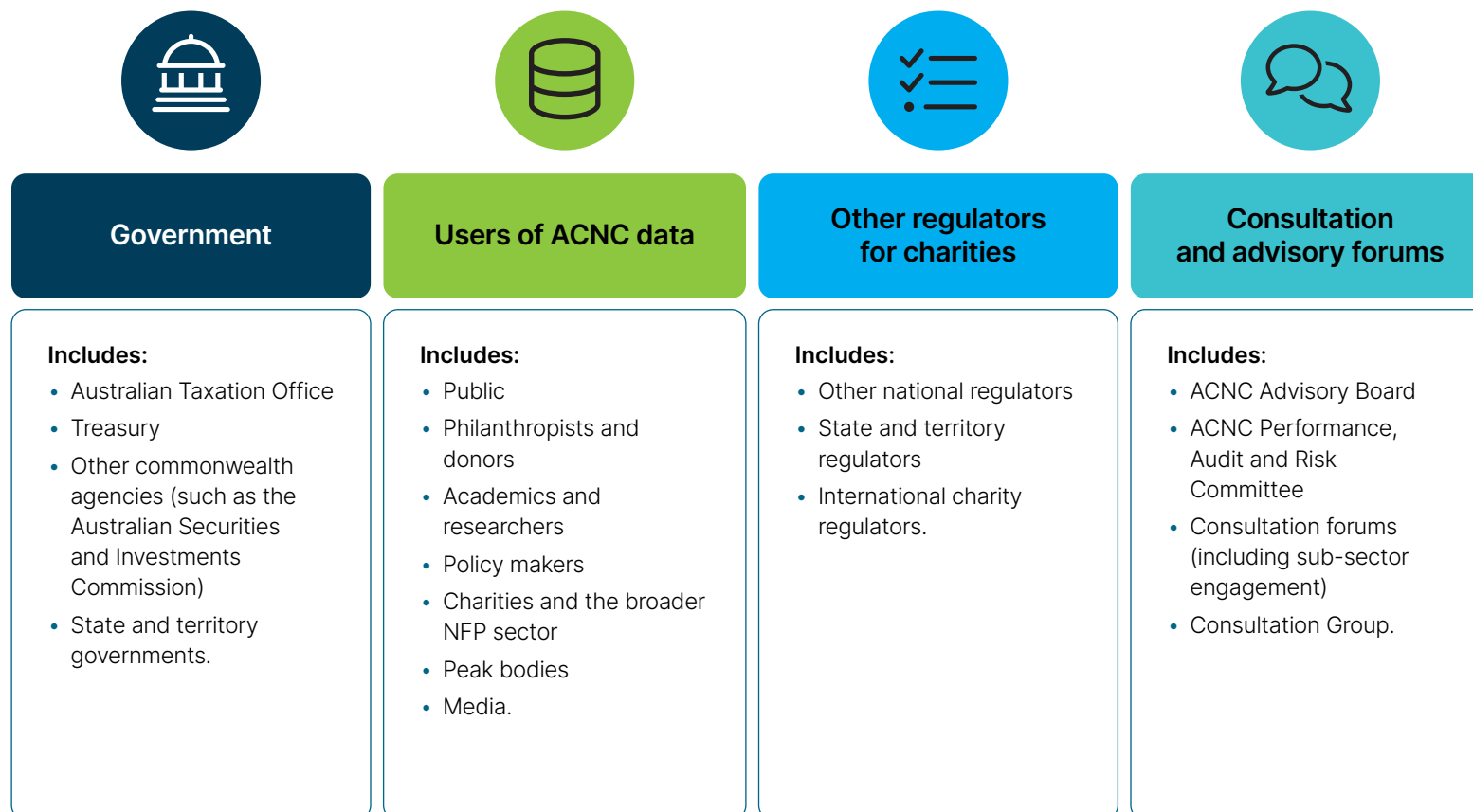
- reforms associated with government inquiries and reports
- changes to privacy laws
- changes to the NFP financial reporting framework by the Australian Accounting Standards Board
- a range of state or territory government initiatives.

When regulatory changes are being developed by other agencies, we work with them to help minimise unnecessary red tape for charities. We will also share updates and guidance to help charities to understand new obligations.

## Cooperation

We are committed to working with stakeholders to deliver on our vision and purpose.

Cooperation with these organisations helps us ensure we are a better practice regulator in line with the government's 3 best practice principles.



## Government

We collaborate with all levels of government to reduce unnecessary burden, share data, and discuss regulatory issues and trends across the charity sector. We are an independent body, but we enjoy a strong working relationship with the ATO and the Commissioner of Taxation (as the Accountable Authority), noting we form part of the Australian Taxation Office listed entity for the purposes of the PGPA Act.

## Users of ACNC data

The Charity Register is our key means of promoting public trust and confidence in the charity sector. We publish guidance and charity sector data to help users understand the diversity and contribution of the charity sector. Data from the Charity Register is also published to data.gov.au for researchers and other policy makers.

## Consultation and advisory forums

We collaborate with various forums in accordance with our Stakeholder Engagement Framework, to support continuous improvement. As part of our commitment to transparency and accountability, we have our own Performance, Audit and Risk Committee, which is in addition to the ATO's Audit and Risk Committee.

## Other regulators for charities

We share data with other regulators to reduce the regulatory burden on charities and where there is a common risk to public trust and confidence. We meet frequently with those regulators, which helps us to better understand the environment in which charities operate, share our insights and learn from our counterparts to continually improve our performance. The ACNC Advisory Board includes 'ex-officio' members from state and territory governments, fostering continued collaboration across all levels of government.

## Regulator performance

As the independent Commonwealth regulator of charities, we are responsible for registering new charities, as well as administering the national regulatory framework for over 63,000 charities.

Our key activity is to maintain a free and accurate register of Australian charities (the Charity Register) and we are committed to having the Register available as much as possible.

We are committed to:

- maintaining the accuracy and integrity of the Charity Register
  - by registering new charities in a timely manner
  - through our Register integrity work, which includes [reviews of charity entitlement of deductible gift recipient-endorsed charities, monitoring and enforcement activities](#) and revocation of charity status for those who persistently fail to meet their reporting obligations via our [double defaulter process](#)
- helping charities to understand and meet their obligations through guidance, advice and other support
- informing public policy makers, researchers and the media about the work of the charity sector through submissions, reports, advice and other support
- working with all levels of government to share our data to reduce regulatory burden and highlight the impact that reforms will have on charities.

Our [Regulatory Approach Statement](#) outlines our approach to regulating charities.

Most of our effort is focused on education in line with our regulatory approach, and in acknowledgement that 73% of charities are small and have limited resources. We know that most people involved in charities are honest, act in good faith and try to do the right thing. However, we will not hesitate to act where there is a risk of harm to the public or serious wrongdoing.

As we perform a regulatory function, we have embedded the Australian Government's 3 best practice principles into everything we do.

## Regulator reporting

Element		Continuous improvement and building trust	Risk-based and data driven	Collaboration and engagement
<b>Key activity</b>	Maintaining a free and accurate register of Australian charities	✓	✓	✓
<b>Stakeholders</b>	Government	✓	✓	✓
	Users of ACNC data	✓	✓	✓
	Consultation and advisory forums	✓	✓	✓
	Other regulators for charities	✓	✓	✓
<b>Performance measures</b>	Percentage of time that the Charity Register is available (excluding scheduled maintenance)	✓	✓	✓
	Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	✓	✓	✓
<b>Regulator Statement of Intent</b>		✓	✓	✓

Our Ministerial [Statement of Expectations](#) and Regulator [Statement of Intent](#) are publicly available on the Treasury website.

## Risk management

We adopt the ATO's Enterprise Risk Management Framework and risk tolerance.

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.

Enterprise risks that affect our ability to achieve our vision and purpose are listed below, along with our strategies to contain these risks within acceptable levels.

Enterprise risk	Risk description	Management strategy
<b>Maintaining the accuracy of the Charity Register</b>	There is a risk that the Charity Register contains charities that are not entitled to registration, which may undermine public trust and confidence in the ACNC.	<p>We conduct risk assessments of all registration applications and review a sample of our decisions.</p> <p>We use a risk-based approach to inform our Register integrity work, to ensure charities remain entitled to registration. We revoke the status of charities that persistently fail to meet their reporting obligations via our double defaulter process.</p> <p>The risk-based approach includes data analytics, profiling and using public and government information to identify charities at highest risk of non-compliance.</p>
<b>Managing cyber risks</b>	There is a risk that data held by the ACNC may be deleted, manipulated, stolen or misused, undermining trust in the ACNC and government.	<p>We continue to enhance cyber security capabilities on our systems, which includes prioritising security patches and updates, to ensure we better meet whole-of-government requirements.</p> <p>We continue to actively manage the security settings of our website (including the Charity Register and Charity Portal) to ensure it is safe to use.</p>



Enterprise risk	Risk description	Management strategy
<b>Strategic workforce planning</b>	There is a risk that as a small agency with limited resources, our staff may not have the right tools or skills required for the future. This may compromise our ability to provide quality services to charities, the public and government.	<p>We constantly monitor our external environment to identify tools that can assist our staff to complete their job more efficiently. We also use our relationships with our consultation forums, Advisory Board, the ATO and Treasury to ensure we are aware of our operating environment and how this may impact on future skills we may require.</p> <p>We use a range of different recruitment strategies to ensure we find the people with the right skills. We continue to implement initiatives such as our Culture Vision and Census Action Plan. We are committed to developing our staff through learning and development opportunities.</p>

## ACNC Advisory Board

The ACNC Advisory Board is established under section 135-15 of the ACNC Act.

The board meets quarterly to support and advise the ACNC Commissioner.

Board members are appointed by the Assistant Minister responsible for the ACNC.

The board:

- includes up to 8 'general members' with expertise in the not-for-profit sector, law, taxation or accounting
- can include 'ex officio' members appointed to the board because they hold a specified office.

The Chair of the Advisory Board provides an update after each meeting that is published on our website.

Details of current board members and meeting summary updates are available at [acnc.gov.au](https://www.acnc.gov.au)



## **4 Performance measures**

## Performance measures

This section outlines how we will demonstrate whether we achieve our purposes to:

- collect tax so that government can deliver services for the Australian community
- support public trust and confidence in the integrity of the tax profession and the tax system
- promote public trust and confidence in Australian charities.

We measure the extent to which we are achieving our purposes through a range of performance measures which align with our key activities<sup>1</sup>.

Our performance information provides transparency and accountability to the Australian Parliament and the Australian community on how we are delivering on our purposes.

We acknowledge the importance of our ongoing work to ensure that our performance measures continue to measure what is important – both to us, and to the government and community that we serve.

We will continue to further strengthen and mature the quality of performance reporting overall, including through ongoing, constructive engagement with the ANAO.

These performance measures set out for 2025–26 will be reported against in the annual performance statement, due to be published in late 2026 as part of the Commissioner of Taxation’s annual report.

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<sup>1</sup> The Australian Taxation Office corporate plan 2025–26 includes an overview of the relevant methodology for each performance measure, noting an extended methodology will be included in the annual performance statement.

## Program 1.1: Australian Taxation Office

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Registration –</b> Proportion of companies registered in the system	Under development			
<b>Rationale for measure:</b>	To demonstrate the extent to which companies required to participate in the tax system are registered with the ATO.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	Under development.				
<b>Comparison to 2024–25:</b>	Methodology and target under development to ensure our performance measurement is appropriate.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Registration –</b> Proportion of individuals registered in the system	Under development			
<b>Rationale for measure:</b>	To demonstrate the extent to which individuals required to participate in the tax system are registered with the ATO.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	Under development.				
<b>Comparison to 2024–25:</b>	Methodology and target under development to ensure our performance measurement is appropriate.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Lodgment</b> – Proportion of activity statements and income tax returns lodged on time	78% activity statements 83% income tax returns (2024–25 returns)	78% activity statements 83% income tax returns (2025–26 returns)	78% activity statements 83% income tax returns (2026–27 returns)	78% activity statements 83% income tax returns (2027–28 returns)
<b>Rationale for measure:</b>	A measure to show the number of (a) activity statements lodged on time as a proportion of the due lodgment population; and (b) income tax returns lodged on time as a proportion of anticipated lodgments due under self-assessment.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	On-Time Lodgment Percentage – The proportion of the ‘On-Time Lodgment Population’ over ‘Due Lodgments’ (multiplied by 100 and expressed as a percentage).				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Tax gap</b> – As a proportion of revenue	7.1%	7.1%	7.1%	7.1%
<b>Rationale for measure:</b>	A measure estimating the difference between what the ATO collects and the amount that would have been collected if every taxpayer was fully compliant with the law.				
<b>Data sources:</b>	ATO systems, models, economic data.				
<b>Methodology:</b>	The tax gap estimate covers all transactional-based and income-based taxes other than tobacco duty. Tax gap is a lag measure, generally 2 years behind the annual report publication year. Changes from previously published estimates occur for a variety of reasons, including improvements to methods, revisions to data and additional information becoming available. All tax gap estimates are assessed for reliability. Details of the principles and approaches we use to measure tax gaps are available at <a href="https://ato.gov.au/taxgapprinciple">ato.gov.au/taxgapprinciple</a>				
<b>Comparison to 2024–25:</b>	Target changed from ‘reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available’ to ‘7.1% in 2025–26 to ensure appropriate and meaningful performance measurement.’				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Total revenue effects –</b> Revenue from all compliance activities	\$16.3 billion	\$16.3 billion	\$16.3 billion	\$16.3 billion
<b>Rationale for measure:</b>	A measure of the revenue collected (or overpayments reduced) as a result of ATO activities that aim to positively influence the compliance behaviour of taxpayers.				
<b>Data sources:</b>	ATO systems, models.				
<b>Methodology:</b>	The result for total revenue effects is calculated by combining audit actions and incorrect payments stopped, lodgment actions, and prevention and sustained compliance and sustained lodgment.				
<b>Comparison to 2024–25:</b>	Target changed from '\$16 billion' to '\$16.3 billion' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Payment –</b> Proportion of liabilities paid on time by value	88%	88%	88%	88%
<b>Rationale for measure:</b>	A measure of the effectiveness of the ATO's debt prevention and broader payment compliance strategies.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	The ATO identifies the number and amount of liabilities raised for a particular financial year that are currently due and determines whether they have been paid. Payments made on time is divided by tax liabilities raised to obtain the result (multiplied by 100 and expressed as a percentage).				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Debt –</b> Ratio of collectable debt to net tax collections	7%	6%	6%	6%
<b>Rationale for measure:</b>	A measure of the effectiveness of the ATO's debt prevention, collection and management strategies.				
<b>Data sources:</b>	ATO systems, ATO financial statements.				
<b>Methodology:</b>	The result is the average of 12 consecutive monthly ratios calculated by dividing collectable debt by the 12-month rolling net tax collections (multiplied by 100 and expressed as a percentage). Collectable debt is the point-in-time collectable debt figure at the end of each month. Net tax collections is the sum of net tax collections received and processed in the prior 12-month period.				
<b>Comparison to 2024–25:</b>	Target changed from 'between 6.5% and 7%' to '7%' for 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>Cost of collection –</b> Cost to collect \$100	±5c from previous year	±5c from previous year	±5c from previous year	±5c from previous year
<b>Rationale for measure:</b>	A measure to show the trend in the ATO's cost of collections of adjusted net taxation receipts.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	There are 2 ratios reported for this measure. The first includes the cost to administer goods and services tax, and the second does not. The cost of tax administration is divided by adjusted net tax collections to calculate the result, multiplied by 100 and expressed as a dollar value.				
<b>Comparison to 2024–25:</b>	No changes.				



Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 2	<b>Compliance cost –</b> Adjusted median cost to individual taxpayers of managing their tax affairs	A decrease, or no more than 2% increase over the prior year figure	A decrease, or no more than 2% increase over the prior year figure	A decrease, or no more than 2% increase over the prior year figure	A decrease, or no more than 2% increase over the prior year figure
<b>Rationale for measure:</b>	An indicator that tracks changes in the cost to individual taxpayers of managing their tax affairs adjusted to changes by average weekly ordinary time earnings (AWOTE).				
<b>Data sources:</b>	ATO Individuals tax return data; and Australian Bureau of Statistics (ABS), Average Weekly Earnings – Persons; Full Time; Adult: Ordinary time earnings (AWOTE) – Original series.				
<b>Methodology:</b>	We calculate the median for all non-zero amounts in the ATO Individuals tax return data: Item D10 label M, Cost of managing tax affairs – other expenses incurred in managing your tax affairs. We use the relevant ABS data to calculate a deflator of the annual growth in the AWOTE full-time adult series. The deflator is applied to the median to account for wage growth between income years, thereby measuring the change in real terms. The result is expressed as a percentage change by dividing the adjusted median for the current income year by the adjusted median for the previous income year.				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 2	<b>Service satisfaction –</b> Client satisfaction with their recent interaction with the ATO	80%	80%	80%	80%
<b>Rationale for measure:</b>	A measure of the overall taxpayer experience after interacting with the ATO.				
<b>Data sources:</b>	ATO client experience survey.				
<b>Methodology:</b>	Results for this measure are derived from a client experience survey sent to a random sample of clients who had a recent interaction with the ATO. Participation is voluntary. The result is calculated by adding the number of respondents who rated their experience as 'acceptable' or 'excellent', then dividing by the total number of responses. The result is reported as a percentage. The sample is based on interactions where clients' identities have been verified.				
<b>Comparison to 2024–25:</b>	No changes.				

## Program 1.2: Tax Practitioners Board

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
TPB 5	Tax practitioner feedback	80%	80%	80%	80%
<b>Rationale for measure:</b>	To measure practitioner satisfaction with the support and guidance material offered by the TPB.				
<b>Data sources:</b>	Biannual survey of tax practitioners.				
<b>Methodology:</b>	Responses of 'always' plus 'sometimes' to the ATO biannual survey question: Does the TPB support and guidance material effectively assist you to understand the standards and integrity required by tax practitioners?				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
TPB 5	Proportion of completed risk assessments	90%	90%	90%	90%
<b>Rationale for measure:</b>	Our case risk assessment process effectively identifies high-risk complaints and case leads.				
<b>Data sources:</b>	Workbench – our Client Relationship Management system.				
<b>Methodology:</b>	Total finalised higher-risk complaints and case leads with the outcome of 'escalated to a new/existing case or outcome of 'nudge issued' divided by total finalised higher-risk complaints plus case leads.				
<b>Comparison to 2024–25:</b>	Measure name changed to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
TPB 5	Sanctions are appropriate	The TPB is committed to pursuing positive court and tribunal outcomes	The TPB is committed to pursuing positive court and tribunal outcomes	The TPB is committed to pursuing positive court and tribunal outcomes	The TPB is committed to pursuing positive court and tribunal outcomes

**Rationale for measure:** TPB's sanctions are fair and appropriate.

**Data sources:** Litigation results from the decisions handed down by the Federal Court and the Administrative Review Tribunal (ART).

**Methodology:**

- Litigation results are recorded in the decisions handed down by the Federal Court and ART.
- Legal Unit will:
  - record results in the 'Litigation outcomes spreadsheet' (includes all cases which are litigated)
  - apply the definition of what is considered a 'positive' outcome.

**Comparison to 2024–25:** No changes.

## Program 1.4: Australian Charities and Not-for-profits Commission

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ACNC 6	<b>Percentage of time that the Charity Register is available</b> (excluding scheduled maintenance)	99%	99%	99%	99%
<b>Rationale for measure:</b>	The Charity Register is the ACNC's key means to promote public trust and confidence in charities. It is the only register of Australian charities and is used by the public, volunteers, donors, charities, government agencies, the media and researchers to identify and access information on registered charities. This measure looks at our effectiveness in ensuring the Charity Register is available with as little interruption as possible. It excludes scheduled maintenance (for example, where we may need to apply security updates).				
<b>Rationale for target:</b>	We have used results from 2023–24 and 2024–25 year-to-date to refine our target. Due to the provision of back-office services by the ATO, the availability of the Charity Register can be affected by ACNC or ATO-specific issues. This has been factored into our target.				
<b>Data sources:</b>	Charity Register, Uptime Robot and Google Analytics.				
<b>Methodology:</b>	The number of minutes that the Charity Register is available divided by the total number of minutes in the financial year, less time scheduled for maintenance.				
<b>Comparison to 2024–25:</b>	Target changed from '95%' to '99%' in 2025–26 to ensure appropriate and meaningful performance measurement noting additional data sources are being used.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ACNC 6	<b>Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision</b>	90%	90%	90%	90%
<b>Rationale for measure:</b>	The Charity Register only contains details of registered Australian Charities and is used by the public, donors and government. This measure looks at our efficiency in registering new charities, which promotes an accurate Charity Register.				
<b>Rationale for target:</b>	The target has been informed by historical performance.				
<b>Data sources:</b>	Microsoft Dynamics.				
<b>Methodology:</b>	The number of new eligible charities registered within 15 business days of the ACNC receiving all information necessary to make a decision divided by the total number of eligible charities registered.				
<b>Comparison to 2024–25:</b>	Target changed from 'at or above previous year's results' to '90%' in 2025–26 to ensure appropriate and meaningful performance measurement.				

## Program 1.5–1.21: ATO administered programs

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.5 Australian Screen and Digital Game Production Incentive –</b> Refundable film and digital games tax offset claims are subject to ATO risk detection processes	Refundable film and digital games tax offset claims are subject to ATO risk detection processes	Refundable film and digital games tax offset claims are subject to ATO risk detection processes	Refundable film and digital games tax offset claims are subject to ATO risk detection processes	Refundable film and digital games tax offset claims are subject to ATO risk detection processes
<b>Rationale for measure:</b>	This measure demonstrates we perform our role to manage non-compliance in relation to claims of refundable film and digital games tax offsets on company income tax returns. The ATO does this through its operation of risk detection processes designed to identify inappropriate claims for further verification.				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the operation of the ATO's risk detection processes for refundable film and digital games tax offsets and their design to identify inappropriate claims.				
<b>Comparison to 2024–25:</b>	Data source updated from ATO systems to administrative data.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.7 Fuel Tax Credits Scheme –</b> Fuel Tax Credits Scheme gap	3%	3%	3%	3%
<b>Rationale for measure:</b>	This measure is an estimate of the difference between the amount of credits claimed, and the amount that would be claimed if every taxpayer was fully compliant.				
<b>Data sources:</b>	ATO systems, models, economic data.				
<b>Methodology:</b>	The Fuel Tax Credits gap arises from taxpayers not claiming their correct credits. The credits system is voluntary and eligible taxpayers might underclaim or not claim, while other taxpayers might claim more than they are entitled to. This can result in either a positive or a negative gap. This measure is a lag measure, which reports results one year behind the annual report publication year. The fuel tax credits gap is an estimate. Further detail is available at <a href="https://ato.gov.au/FTCgap">ato.gov.au/FTCgap</a>				
<b>Comparison to 2024–25:</b>	Target changed from 'reduce the gap to a level as low as practicable given the nature and complexity of the law and resources available' to '3%' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.8 National Rental Affordability Scheme (NRAS) –</b> Information on how to claim the NRAS offset is accurate and accessible	Information on claiming the NRAS is accurate and accessible	Program ends in 2025–26	Program ends in 2025–26	Program ends in 2025–26
<b>Rationale for measure:</b>	The measure demonstrates the ATO is performing one of its roles as co-administrator of the NRAS to help taxpayers to understand their rights and obligations regarding the NRAS tax offset.				
<b>Data sources:</b>	ATO website and administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the accessibility and accuracy of information on the ATO website on the NRAS.				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.9 Product Stewardship for Oil –</b> Product Stewardship for Oil gap	1%	1%	1%	1%
<b>Rationale for measure:</b>	This measure is an estimate of the difference between the amounts of petroleum-based oil levy collected and benefits paid and those amounts that would be collected and paid assuming full compliance with the law.				
<b>Data sources:</b>	ATO systems, models, economic data.				
<b>Methodology:</b>	There is a separate gap analysis for a) the levy on producers/importers of new oils and synthetic equivalents that helps fund the program; and b) the benefit paid to recyclers of used oils and synthetic equivalents. The results are then combined to form a total program compliance gap. The Product Stewardship for Oil levy gap analysis compares the amount raised from ATO and Department of Home Affairs clearances of oils and lubricants that attract the levy, against data on these products that are produced or imported into Australia from the Australian Petroleum Statistics. The Product Stewardship for Oil benefit analysis uses our industry compliance results to inform the program benefit gap. We apply a small uplift to allow for non-detection for oil recyclers that are not subject to compliance activity in a given year. This analysis incorporates overclaims and missed claims by taxpayers. Further detail is available at <a href="https://ato.gov.au/PSOgap">ato.gov.au/PSOgap</a>				
<b>Comparison to 2024–25:</b>	Target changed from 'reduce the gap to a level as low as practicable given the nature and complexity of the law and resources available' to '1%' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.10 Research and Development Tax Incentive (RDTI)</b> – RDTI refundable claims are subject to RDTI-specific risk detection processes	RDTI refundable claims are subject to risk detection processes	RDTI refundable claims are subject to risk detection processes	RDTI refundable claims are subject to risk detection processes	RDTI refundable claims are subject to risk detection processes
<b>Rationale for measure:</b>	This measure demonstrates that the ATO is performing its role of managing non-compliance in relation to refundable RDTI offset claims on company income tax returns. The ATO does this through its risk detection processes designed to identify inappropriate claims.				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the operation and design of the ATO's risk detection processes for refundable RDTI offsets to identify inappropriate claims.				
<b>Comparison to 2024–25:</b>	Data source updated from ATO financial statements to administrative data.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.10 Research and Development Tax Incentive</b> – RDTI offset claims are amended when the Department of Industry, Science and Resources (DISR) advises the ATO that an RDTI registration has been changed due to a revocation or negative finding	100%	100%	100%	100%
<b>Rationale for measure:</b>	A measure of the ATO's effectiveness to ensure that company income tax returns are appropriately amended where DISR notifies the ATO it has changed a company's RDTI registration due to a negative finding or revocation, impacting the company's claim for an RDTI offset.				
<b>Data sources:</b>	Administrative and third-party data.				
<b>Methodology:</b>	Calculate the percentage of company income tax returns that were appropriately amended out of those that were required to be amended by a date that falls within the financial year due to a decision by DISR.				
<b>Comparison to 2024–25:</b>	Minor edits to the wording of this performance measure to make it easier to understand. Data source updated from ATO financial statements and third-party data to administrative and third-party data.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>1.11 Low Income Superannuation Tax Offset –</b> Proportion of original contributions paid within 60 days	97%	97%	97%	97%
<b>Rationale for measure:</b>	A measure that demonstrates we are making payments to superannuation funds under the Low Income Superannuation Tax Offset (LISTO) program in a timely manner.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	Under the LISTO program, interest is automatically payable if the individual's original contributions are not paid to their superannuation fund within 60 days of determining that the individual has an entitlement. From ATO systems, we identify the total number of interest payments made under the LISTO program; and payments made to superannuation funds under the LISTO program. Our performance against this measure is calculated as the number of cases where interest is not payable divided by the total number of payments made under the program (multiplied by 100 and expressed as a percentage).				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.12 Private Health Insurance Rebate –</b> Private health insurance rebates are subject to risk preventative and corrective processes	Private health insurance rebates are subject to risk preventative and corrective processes	Private health insurance rebates are subject to risk preventative and corrective processes	Private health insurance rebates are subject to risk preventative and corrective processes	Private health insurance rebates are subject to risk preventative and corrective processes
<b>Rationale for measure:</b>	The measure demonstrates we perform one of our roles to manage non-compliance with Private Health Insurance Rebate. The ATO does this through maintaining controls that consist of risk preventative and corrective processes designed to address individual taxpayers incorrectly reporting private health insurance related information on their income tax return.				
<b>Data sources:</b>	Administrative data and third-party data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the operation of the ATO's preventative and corrective processes that are used by the ATO to address misreported private health insurance related information on individual income tax returns.				
<b>Comparison to 2024–25:</b>	Data source updated from ATO financial statements to administrative data and third-party data to ensure appropriate and meaningful performance measurement.				



Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.13 Superannuation Co-contribution Scheme –</b> Proportion of original co contributions paid within 60 days	97%	97%	97%	97%
<b>Rationale for measure:</b>	A measure that demonstrates the ATO is making payments to superannuation funds under the Super Co-contribution Scheme in a timely manner.				
<b>Data sources:</b>	ATO systems.				
<b>Methodology:</b>	Under the Super Co-contribution Scheme, interest is automatically payable if the individual's original co-contributions are not paid to their superannuation fund within 60 days. From ATO systems, we identify the total number of interest payments made under the scheme; and payments made to superannuation funds under the scheme. Our performance against this measure is calculated as the number of cases where interest is not payable divided by the total number of payments made under the scheme (multiplied by 100 and expressed as a percentage).				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.14 Superannuation Guarantee Scheme –</b> Superannuation guarantee gap as a proportion of superannuation guarantee contributions	Under development			
<b>Rationale for measure:</b>	This measure is an estimate of the difference between the amount of superannuation guarantee paid, and the amount that would be paid assuming full compliance.				
<b>Data sources:</b>	ATO systems, models, economic data.				
<b>Methodology:</b>	We use a 3-step method to estimate the superannuation guarantee gap: estimate unreported superannuation guarantee amount; estimate for errors not detected; and calculate the superannuation guarantee gross gap and net gap. The gross gap represents the estimated gap if we did not undertake compliance activities. The net gap includes the impact from our compliance activities, such as reviews and audits, and from employer voluntary adjustments. Further detail is available at: <a href="https://ato.gov.au/SGgapmethodology">ato.gov.au/SGgapmethodology</a>				
<b>Comparison to 2024–25:</b>	Target changed from 'reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available' to 'under development' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.14 Superannuation Guarantee Scheme –</b> Value of superannuation guarantee charge: <ul style="list-style-type: none"> <li>raised (including penalties and interest)</li> <li>collected.</li> </ul>	Raised: \$1,500 million  Collected: \$915 million	Raised: \$1,500 million  Collected: \$915 million	Raised: \$1,500 million  Collected: \$915 million	Raised: \$1,500 million  Collected: \$915 million
<b>Rationale for measure:</b>	A measure of the value of superannuation guarantee charge raised (including penalties and interest) and collected.				
<b>Data sources:</b>	ATO financial statements.				
<b>Methodology:</b>	The value is a data item extracted from the end-of-year ATO financial statements.				
<b>Comparison to 2024–25:</b>	Targets changed for raised from '\$1,099 million' to '\$1,500 million' in 2025–26 and for collected from '\$642 million' to '\$915 million' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.14 Superannuation Guarantee Scheme –</b> Value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds	\$804 million	\$804 million	\$804 million	\$804 million
<b>Rationale for measure:</b>	A measure of the value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds.				
<b>Data sources:</b>	ATO financial statements.				
<b>Methodology:</b>	The value is a data item extracted from the end-of-year ATO financial statements.				
<b>Comparison to 2024–25:</b>	Target changed from '\$578 million' to '\$804 million' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.14 Superannuation Guarantee Scheme –</b> Value of superannuation guarantee charge debt on hand and the amount of superannuation guarantee charge debt irrecoverable at law or uneconomical to pursue	Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$222 million	Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$222 million	Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$222 million	Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$222 million
<b>Rationale for measure:</b>	A measure of the value of superannuation guarantee charge debt that has not been collected from employers after liabilities have been raised due to non-compliance and the amount of superannuation guarantee charge debt irrecoverable at law or uneconomical to pursue.				
<b>Data sources:</b>	ATO financial statements.				
<b>Methodology:</b>	The value is a data item extracted from the end-of-year ATO financial statements.				
<b>Comparison to 2024–25:</b>	Targets changed for debt on hand from '\$4,000 million' to '\$4,300 million' in 2025–26 and the irrecoverable at law or uneconomical to pursue from '\$183 million' to '\$222 million' in 2025–26 to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 3	<b>Program 1.15 Interest on unclaimed superannuation accounts paid –</b> Interest on unclaimed superannuation money is paid when required	The ATO pays interest on unclaimed superannuation money when required	The ATO pays interest on unclaimed superannuation money when required	The ATO pays interest on unclaimed superannuation money when required	The ATO pays interest on unclaimed superannuation money when required
<b>Rationale for measure:</b>	This measure demonstrates that the ATO performs its role to pay credit interest on all Unclaimed Super Monies direct payments and rollovers when required by the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> .				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the operation of systems, processes and controls that ensure interest is paid when required by the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> .				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>1.16 Interest on Overpayment and Early Payments of Tax –</b> The ATO applies interest on overpayments and early payments of tax when required	The ATO applies interest on overpayments and early payments of tax when required	The ATO applies interest on overpayments and early payments of tax when required	The ATO applies interest on overpayments and early payments of tax when required	The ATO applies interest on overpayments and early payments of tax when required
<b>Rationale for measure:</b>	This measure ensures the ATO performs its role to apply interest on overpayments and early payments in line with the <i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i> .				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the operation of systems, processes and controls that ensure interest on overpayments and early payments is applied in line with the <i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i> .				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 1	<b>1.17 Bad and Doubtful Debts and Remissions –</b> Ratio of debt uneconomical to pursue to net tax collections	Below 1%	Below 1%	Below 1%	Below 1%
<b>Rationale for measure:</b>	A measure of the ratio of debt determined to be uneconomical to pursue as a proportion of year-to-date net tax collections.				
<b>Data sources:</b>	ATO systems, ATO financial statements.				
<b>Methodology:</b>	Data for debt not pursued is extracted from ATO systems, while the year-to-date net tax collection figure is obtained from ATO financial statements. The result is based on the amount of debt the ATO has not pursued (on the basis that is uneconomical to do so) as a percentage of net tax collections. The sum of total net non-pursuit (uneconomical) amounts processed is divided by the sum of net tax collections (multiplied by 100 and expressed as a percentage). The net non-pursuit amount accounts for any debt amounts cancelled or re-raised.				
<b>Comparison to 2024–25:</b>	No changes.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.18 Seafarer Tax Offset –</b> Accurate information is made available to taxpayers eligible to claim the seafarer tax offset	Accurate information is made available to taxpayers eligible to claim the seafarer tax offset	Accurate information is made available to taxpayers eligible to claim the seafarer tax offset	Accurate information is made available to taxpayers eligible to claim the seafarer tax offset	Accurate information is made available to taxpayers eligible to claim the seafarer tax offset
<b>Rationale for measure:</b>	This measure demonstrates the ATO is performing one of its roles as co-administrator of the Seafarer Tax Offset to help companies understand their rights and obligations for claiming the offset.				
<b>Data sources:</b>	ATO website and administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the accuracy of information about the Seafarer Tax Offset on the ATO website.				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.20 – Hydrogen Production Tax Incentive</b> – Administrative arrangements progressed for companies to claim the Hydrogen Production Tax Incentive tax offset from 1 July 2027	Administrative arrangements to enable companies to access the Hydrogen Production Tax Incentive tax offset are progressed	Administrative arrangements to enable companies to access the Hydrogen Production Tax Incentive tax offset are progressed	N/A – new measure and associated target to be developed	N/A – new measure and associated target to be developed
<b>Rationale for measure:</b>	This measure demonstrates our progress to establish the necessary administrative arrangements to enable companies to access the Hydrogen Production Tax Incentive tax offset through the tax system from 1 July 2027.				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the ATO's progress towards putting in place the administrative arrangements that will be needed to enable companies to access the Hydrogen Production Tax Incentive tax offset.				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				

Key activity	Performance measure	Performance target			
		2025–26	2026–27	2027–28	2028–29
ATO 4	<b>Program 1.21 Critical Minerals Production Tax Incentive –</b> Administrative arrangements progressed for companies to claim the Critical Minerals Production Tax Incentive tax offset from 1 July 2027	Administrative arrangements to enable companies to access the Critical Minerals Production Tax Incentive tax offset are progressed	Administrative arrangements to enable companies to access the Critical Minerals Production Tax Incentive tax offset are progressed	N/A – new measure and associated target to be developed	N/A – new measure and associated target to be developed
<b>Rationale for measure:</b>	This measure demonstrates our progress to establish the necessary administrative arrangements to enable companies to access the Critical Minerals Production Tax Incentive tax offset through the tax system from 1 July 2027.				
<b>Data sources:</b>	Administrative data.				
<b>Methodology:</b>	Analysis of ATO documentation and data relating to the ATO's progress towards putting in place the administrative arrangements that will be needed to enable companies to access the Critical Minerals Production Tax Incentive tax offset.				
<b>Comparison to 2024–25:</b>	New measure to ensure appropriate and meaningful performance measurement.				







## **5 Appendices**

## Version changes

Since the publication of the Australian Taxation Office corporate plan 2024–25, we have established a new purpose and progressed changes to our suite of key activities, performance measures and associated targets. These changes have been designed to better define our priorities and demonstrate how the Australian Taxation Office listed entity effectively uses its resources to deliver on its purposes.

These changes have been made in accordance with the PGPA Act and the PGPA Rule requirements.

The following table lists the material changes made in the Australian Taxation Office corporate plan 2025–26:

Topic	Changes/inclusions	Page(s)
<b>Purpose</b>	<p>The ATO's purpose has been updated to define the core reason we exist, which is to collect tax so that the government can deliver services for the Australian community.</p> <p>The TPB's purpose has been updated to focus on supporting public trust and confidence in the integrity of the tax profession and the tax system.</p> <p>The ATO's vision, which sets out what we are striving to achieve, has been refreshed to focus on taxpayers meeting their obligations.</p> <p>The TPB's vision has been refreshed to focus on a strong tax profession and tax system for the benefit of all Australians.</p> <p>Program 1.3: Australian Business Registry Services (ABRS) Program has been retired following the transfer of responsibility for business registers from the ATO to ASIC and cessation of the Modernising Business Register (MBR) program. The responsibilities of the Registrar of the ABR will be included in Program 1.1 from 2025–26.</p>	6
<b>Key activities</b>	<p>The ATO's key activities have been consolidated from 6 to 4 to focus on activities that are material to performance of the ATO in achieving its purpose. Coverage of key activities relating to our enabling functions are repositioned under our organisational capabilities.</p> <p>The ATO has removed core priorities noting the inclusion of non-mandatory content should be limited to aid readability of the plan. To aid readers, we have included additional narrative to outline the broad range of activities that contribute to the achievement of the key activities.</p> <p>The TPB has refreshed its key activity to focus on increasing trust and confidence and supporting the profession.</p>	7, 13–15, 40, 54

Topic	Changes/inclusions	Page(s)
Operating context	<p>The operating context for the ATO, TPB and ACNC has been included.</p> <p>The coverage of organisational capabilities for the ATO has been expanded to incorporate previous key activity content and additional capabilities that contribute to delivering on our purpose.</p> <p>Regulator performance details have been included across ATO, TPB and ACNC.</p>	19–36, 41–50, 55–65
Performance	<p>Performance measures have been refined to ensure effective measurement of the entity's performance in achieving the entity's purposes in the reporting period. The inclusion of rationales and methodologies for each performance measure is designed to aid the reader.</p> <p>Resulting from the update to the ATO's purpose and key activities, changes, ceasing of programs and streamlining our reporting, the following performance measures have been removed:</p> <ul style="list-style-type: none"> <li>• <b>Digital</b> – Proportion of inbound transactions received digitally for key services</li> <li>• <b>Digital</b> – Proportion of written outbound interactions issued digitally</li> <li>• <b>Working together</b> – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems</li> <li>• <b>Tax returns</b> – Proportion of pre filled items accepted without change</li> <li>• <b>Identity matching</b> – Proportion of data items matched to client identifiers</li> </ul>	<p>69–87</p> <ul style="list-style-type: none"> <li>• <b>Availability</b> – Key digital systems availability</li> <li>• Increased use of the ABR as the national business dataset</li> <li>• 1.6 Junior Minerals Exploration Incentive: <ul style="list-style-type: none"> <li>– All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing</li> <li>– Public reporting data uploaded on data.gov.au (and linked to ato.gov.au) within 56 calendar days of the application period closing after determination letters are issued</li> </ul> </li> <li>• 1.14 Superannuation Guarantee Scheme: <ul style="list-style-type: none"> <li>– Superannuation guarantee charge raised and distributed within 12 months</li> <li>– Superannuation guarantee charge distributed as a proportion of superannuation guarantee charge raised</li> </ul> </li> </ul> <p>Further changes have been made to the suite of performance measures to ensure appropriate and meaningful performance measurement. These variations are captured under each individual measure in the performance section of this plan.</p>

# PGPA requirements

The *Australian Taxation Office corporate plan 2025–26* has been prepared in accordance with the requirements of:

- subsection 35(1) of the PGPA Act
- section 16E of the PGPA Rule.

The table below represents the requirements met by the Australian Taxation Office corporate plan 2025–26 and the page references for each requirement.

Topic	Requirements	ATO	TPB	ACNC
<b>Introduction</b> Subsection 16E(2)	A statement that the plan is prepared for paragraph 35(1)(b) of the PGPA Act 2013.	✓	✓	✓
	The reporting periods for which the plan is prepared. The reporting periods covered by the plan.	<i>The statement of preparation and reporting periods are included in the introduction.</i>		
<b>Purpose</b> Subsection 16E(2)	The purposes of the entity.	✓	✓	✓
		<i>The purposes of each body are included in the overview.</i>		
<b>Key activities</b> Subsection 16E(2)	The key activities that the entity will undertake in order to achieve its purposes.	✓	✓	✓
		<i>Key activities are included in the overview and within the separate sections of the plan.</i>		
<b>Operating context</b> Subsection 16E(2)	The environment in which the entity will operate.	✓	✓	✓
		<i>Each body has its own environment section.</i>		
	The strategies and plans the entity will implement to have the capability it needs to undertake its key activities and achieve its purposes.	✓	✓	✓
	<i>Each body has its own capability section.</i>			
	A summary of the risk oversight and management systems of the entity, and the key risks that the entity will manage and how those risks will be managed.	✓	✓	✓
	<i>Each body has its own risk management section.</i>			

Topic	Requirements	ATO	TPB	ACNC
<b>Operating context</b> Subsection 16E(2) <i>(continued)</i>	Details of any organisation or body that will make a significant contribution towards achieving the entity's purposes through cooperation with the entity, including how the cooperation will help achieve those purposes.	✓	✓	✓
	How any subsidiary of the entity will contribute to achieving the entity's purposes (not applicable).	✓	✓	✓
<b>Performance</b> Subsection 16E(2)	Details of how the entity's performance in achieving its purposes will be measured and assessed through: <ul style="list-style-type: none"> <li>specified performance measures for the entity that meet the requirements of section 16EA of the PGPA Rule 2014.</li> <li>specified targets for each of those performance measures to which it is reasonably practicable to set a target.</li> </ul>	✓	✓	✓
	<b>Additional guidance</b> RMG 132 RMG 128	Reference to the listed entity's Portfolio Budget Statement (outcomes and programs). <i>Corporate plans for Commonwealth entities (RMG 132).</i>	✓	✓
	Demonstrated regulatory performance against the principles on how the entity is meeting the Australian Government's expectations. <i>Regulator Performance (RMG 128).</i>	✓	✓	✓
	Ministerial Statement of Expectations and Regulator Statement of Intent made publicly available on regulator websites or on transparency.gov.au. <i>Corporate plans for Commonwealth entities (RMG 132).</i>	✓	✓	✓
	Narrative and/or targets supporting the Strategic Commissioning Framework (SCF) as part of the government's commitment to reduce inappropriate outsourcing and strengthen the capability of the APS. <i>Corporate plans for Commonwealth entities (RMG 132).</i>	✓	✓	✓

Each body has its own cooperation section.

The Australian Taxation Office listed entity does not have subsidiaries..

The performance measures meet the requirements of section 16EA of the PGPA Rule and specified targets are included where it is reasonably practicable.

The overview page outlines the PBS outcome and programs.

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The ATO's response to the APS Strategic Commissioning Framework on page 22 covers APS employees across the ATO, TPB and ACNC.

# Acronyms and initialisms

<b>ABR</b>	Australian Business Register
<b>ABRS</b>	Australian Business Registry Services
<b>ABS</b>	Australian Bureau of Statistics
<b>ACNC</b>	Australian Charities and Not-for-profits Commission
<b>ACNC Act</b>	<i>Australian Charities and Not-for-profits Commission Act 2012</i>
<b>AI</b>	Artificial intelligence
<b>ANAO</b>	Australian National Audit Office
<b>APS</b>	Australian Public Service
<b>APSC</b>	Australian Public Service Commission
<b>ART</b>	Administrative Review Tribunal
<b>ASIC</b>	Australian Securities and Investments Commission
<b>ATO</b>	Australian Taxation Office
<b>AWOTE</b>	Average Weekly Ordinary Time Earnings
<b>director ID</b>	director identification number

<b>DISR</b>	Department of Industry, Science and Resources
<b>DSP</b>	Digital Service Provider
<b>FOI</b>	Freedom of Information
<b>FTA</b>	Forum on Tax Administration
<b>LISTO</b>	Low Income Superannuation Tax Offset
<b>NFP</b>	Not-for-profit
<b>NRAS</b>	National Rental Affordability Scheme
<b>PGPA Act</b>	<i>Public Governance, Performance and Accountability Act 2013</i>
<b>PGPA Rule</b>	<i>Public Governance, Performance and Accountability Rule 2014</i>
<b>RAP</b>	Reconciliation Action Plan
<b>RDTI</b>	Research and Development Tax Incentive
<b>RMG</b>	Resource Management Guide
<b>TASA</b>	<i>Tax Agent Services Act 2009</i>
<b>TPB</b>	Tax Practitioners Board



**Contact**

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