



Australian Government
Australian Taxation Office

Our performance evolution

Unlocking the full potential
of our high performance





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 people 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 people make to our organisation and the broader tax, superannuation and registry systems.

Statement of preparation

For the purposes of the *Public Governance, Performance and Accountability Act 2013*, 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 Tax Practitioner's Board (TPB), the Australian Charities and Not-for-profits Commission (ACNC) and the ACNC Advisory Board. 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.

Our performance evolution has been developed for the ATO and its staff. The ACNC and the TPB will operationalise relevant insights from the Capability Review as appropriate in the context of their functions.

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Commissioner's foreword



Since commencing as Commissioner of Taxation on 1 March 2024, I continue to be impressed by the expertise, professionalism and dedication of ATO staff.

Our performance is strong, but as with any organisation, we need to take opportunities to improve. Accordingly, I am grateful that the ATO has had the opportunity to be reviewed as part of the Australian Public Service Commission's (APSC) capability review program, particularly so early in my tenure. Independent reviews such as this provide us with honest and frank perspectives on what to improve to set us up for the future.

I would like to extend my sincere thanks to the review team for their professionalism, rigour, and the depth of insight they brought to this process. Their extensive experience and thoughtful engagement have been invaluable.

The review found that we are a high-performing organisation, which is a testament to the dedication and capability of our people. At the same time, it has identified areas where we can do better – opportunities to strengthen our systems, sharpen our focus, and deliver even greater value to the Australian community.

We deliver well on our core purpose of collecting tax so government can deliver services for the Australian community. However, what delivers us success now will not be enough alone to achieve our vision for an Australia where every taxpayer meets their obligations because:

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

We need to examine what we do and how we do it, identify opportunities for improvement and make decisive shifts to unlock our full potential.

Our performance evolution will help us get there. Drawing on key insights from our APSC capability review, it outlines how we – as one ATO – will align our efforts to not only deliver today's priorities, but also prepare for and tackle tomorrow's challenges.

We are fortunate to be building on a strong foundation. The capability review identified many strengths we can be proud of. We'll use these strengths to propel us forward on our performance evolution, taking practical actions to set a course for the future, where we will:

- think bigger
- act bolder
- deliver together.

While this plan does not outline every detail of the actions we will take, it establishes the key shifts that will empower us to strengthen what we do best, allowing us to adapt our actions as our environment changes.

The Executive team and I will play a key role here. We must role model the behaviours needed for the ATO to achieve its vision, drive accountability and ensure we don't lose momentum. We must also openly and genuinely support employees to act as one to deliver our performance evolution.

Whilst the staff who support the Tax Practitioner Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) are ATO staff, our performance evolution relates to those in the Tax Office itself.

I will leave it to the Chair of the TPB and the ACNC Commissioner to draw on the Capability Review insights that best serve the delivery of their statutory functions.

I'm grateful to have the opportunity to capitalise on our high performance and look forward to continuing to improve as we implement our performance evolution.



Rob Heferen

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

Unlocking the full potential of our high performance

'The ATO is a high-performing organisation with a strong reputation for managing Australia's tax and superannuation systems in a modern and reliable way.'

Its capabilities are good and ATO staff are right to be proud of them.

The findings [of the capability review] are not judgments on current capability, but rather ways the ATO might evolve to be a 'great' organisation.'

[Capability Review, Australian Taxation Office, 2025](#)

The Australian Public Service Commission's capability review affirmed the ATO's position as a high-performing and globally respected tax administration.

We have a proven track record and have excelled when circumstances have called for us to be at our best. Our role in the Government's response to the pandemic demonstrated what we're capable of and underscored our potential to be truly exceptional. Learning from this and our many other successes, as well as our mistakes, we should not stand still: we need to continually improve.

The capability review's insights inform where to focus our ongoing improvement efforts. This future view highlights the capabilities we need to adapt and respond to the changing demands of government, the community and our own operations.

Key insights from the review indicate that to continue to serve the Australian community with excellence and integrity, achieve our vision, and proactively address future challenges, we need to:

- work as one ATO to deliver for the Australian community, including through improved internal collaboration
- have a leadership group that works as a team and models the right behaviours
- establish enterprise-wide priorities and shared plans for achieving them
- make trade-offs for the sake of the organisation, work through impasses and take collective responsibility for decisions
- accept and reward measured risk-taking in the interests of innovation, collaboration and achieving better, faster outcomes.

Our performance evolution sets us on a path to meet these needs and unlock the full potential of our high performance. It does so by bringing together current initiatives and building on the successes of the past to do some things differently and truly excel.


This plan is just the beginning. It lays a foundation for the ongoing implementation of a range of connected actions which will unlock our full potential; A future where:


- We will agree on our priorities, how much we are prepared to invest in achieving them, relevant trade-offs and what risks those carry. We will align our resourcing and performance measures to them.
- We will clearly communicate our strategic direction and priorities under it, ensuring they are understood throughout the organisation.
- We will ensure accountabilities are clear, and advancing our strategic direction is a collective responsibility.
- We will make decisions far enough in advance to ensure that at both the group and individual level, we can effectively plan our contribution to the delivery of our enterprise priorities and our functional accountabilities.
- We will work as one ATO, so that improved internal collaboration becomes 'business as usual'.
- We will engage sensibly with risk. To do this, we will think carefully about risk appetite, tolerances and sensible mitigations in the context of our strategic direction.
- At the individual level we will be supported in innovating and taking measured risks, aligning our efforts with our strategic direction and by having irritants taken out of how we work.


We will do this by thinking beyond function, beyond our teams and comfort zones. We will do this by going:

From		To
Team first	▶	Purpose first
Cautious action	▶	Bold action
Siloed delivery	▶	Shared delivery
Avoiding the hard calls	▶	Courageous trade-offs

Together, we will unlock the full potential of our high performance by moving together as one ATO, and adapting our mindsets and behaviours to:

 **Think bigger**

 **Act bolder**

 **Deliver together**

Key shifts



Think bigger

Take a broader perspective.
Seek a greater impact.

Thinking bigger means seeing the broader picture and understanding where we are headed.

This requires each of us to:

- expand our view of what we can do to drive the ATO to succeed
- consider what is truly possible within our remit
- challenge assumptions of what is needed for us to achieve our vision.



Act bolder

Step up.
Be decisive.

Being bold takes both individual courage and confident leadership to support our action.

This requires each of us to:

- proactively address issues
- work through impasses and make the call, including trade-offs needed to deliver on priorities
- use good judgment to make decisions and support those who do the same – regardless of the outcome.



Deliver together

Move as one.
Deliver what matters most.

We excel when we are aligned – around purpose, priorities and outcomes. Collaboration is just the starting point.

This requires each of us to:

- recognise that our impact goes beyond our function
- take shared ownership of our strategic direction, respecting any trade-offs
- move together to deliver our core purpose and advance our vision.



Think bigger

Take a broader perspective. Seek a greater impact.

If we are to challenge assumptions of what's needed and expand our view of how we can help the ATO succeed, we first need a common understanding of what success looks like.

This will come from having a clear understanding of our longer-term direction, and the strategies we will prioritise to deliver on it. Clearly communicating our strategic direction (including our priorities, risk tolerances and areas where we are choosing to reduce our focus) will help:

- guide our actions
- sharpen our focus
- expand our perspective on the role we can each play in realising our vision.

We also need the means to think bigger. We will commit the right leadership, accountabilities, resources and funding to the work needed to deliver our purpose and achieve our vision.

Initial actions

- **Develop and communicate our strategic direction**

We will agree on strategies that will move us forward in delivering our purpose and achieving our vision over the next 5 years, and communicate the roadmap for delivery.

- **Align investment**

We will invest our resources in line with our strategic direction.

- **Make clear decisions**

We will be clear about our decisions on our priorities, their scope and implications (including for accountabilities, resourcing, performance measures and risks).



Act bolder

Step up. Be decisive.

With our strategic direction, priorities, functional accountabilities and shared responsibilities clear, we are trusted to use good judgment, sensibly engage with risk, and take decisive action within the parameters of our authority.

Doing this boldly will come from knowing that informed and decisive action is supported at the highest levels of the ATO and encouraged at all levels across the ATO. Acting within our remit, this will help us to:

- make decisive calls
- adopt innovative approaches
- act proactively to resolve impasses and agree trade-offs
- slow, change or stop work when we need to make room for higher priorities
- use good judgment to make sound, timely and innovative recommendations that inform decisions beyond our level of delegation.

Being bolder is also stretching our comfort zone, supporting mobility to expand our perspective and empowering people to take appropriate measured risks.

Initial actions

- **Support and reward decision-making**

We will encourage and recognise:

- measured risk-taking
- staff who innovate.

We will support decision-makers with appropriate guidance and tools.

- **Reinforce support for mobility**

We will increase mobility, including amongst our SES.

- **Clarify delegations**

We will refresh and reinforce delegations and decision-making authorities.



Deliver together

Move as one. Deliver what matters most.

To deliver our core purpose and achieve our vision, we need to unlock the full potential of our high performance together – as one ATO.

Delivering as one ATO will come from:

- understanding both the big picture and the detail of how work flows, how different areas interact, and how it all fits together
- working collaboratively with those impacted by our work
- understanding what our part to play is.

Enhancing our forward planning and ensuring that effective internal collaboration is part of our 'business as usual' will help us:

- understand how our plans deliver our strategic direction
- take shared ownership of our plans
- know what we must do
- move together, to deliver what is needed.

This does not mean everyone doing everything. Accountabilities and decision-making will still lie with individuals, but understanding who else is responsible for contributing to those outcomes, and interconnecting our many moving parts will help us deliver together, as one ATO.

Delivering together also requires that we be proactive in reducing frictions that might otherwise divert our focus away from the work that contributes most to our purpose and vision. We'll take action to reduce irritants in how we work, deliver incremental changes that improve our efficiency and lay a clear pathway to prioritise larger improvements.

Initial actions

• Plan as one ATO

We will:

- bring planning discussions forward
- design and integrate our group and line plans to deliver on our strategic direction.

• Agree our part

We will ensure everyone understands their contribution, not just to their direct responsibilities and functional accountabilities, but to broader outcomes. We will agree on collective responsibilities for the priorities and outcomes that deliver on our strategic direction and reinforce collaboration expectations.

• Address irritants

We will address some of the more pervasive technology irritants and smaller opportunities as informed by users through Pulse surveys and our Census action plan.

User insights will also inform and drive longer-term planning for the IT tools and data we need to work efficiently.

Be the key

We're building on the strong foundations of a high-performing organisation that:

- is trusted by government and the community to get things done
- has a proven track record.

From this position of strength, we are making a **call to action**: Our performance evolution will only happen through positive steps and everyday actions taken by all of us.

We all need to:

- contribute to unlocking the potential of our high performance
- ask ourselves some questions to help us get there.



Think bigger

Take a broader perspective.
Seek a greater impact.

- Do I know where we are headed?
- Am I putting myself in the Commissioner's shoes?
- What positive change am I creating beyond my team?



Act bolder

Step up.
Be decisive.

- Have I raised necessary issues and worked through impasses?
- What's standing in the way of me making decisions I'm empowered to make?
- How can I support my team to make the decisions they are empowered to make?
- Should I be getting outside my comfort zone?



Deliver together

Move as one.
Deliver what matters most.

- How am I contributing to organisational outcomes?
- Who should I work with to get it done?
- Do I have solutions for blockers or irritants impeding smooth delivery?

Together, let's unlock our full potential