



Australian Government

Australian Taxation Office

Inspector-General of Taxation

Taxation Ombudsman

Protocol between the Australian Taxation Office and Inspector-General of Taxation and Taxation Ombudsman

The Australian Taxation Office (ATO) and Inspector-General of Taxation and Taxation Ombudsman (IGTO) are independent statutory agencies that have respective roles contributing to community trust and confidence that Australia's tax and superannuation systems are being administered transparently, within the law and with integrity.

Our roles

The ATO's role is to effectively manage and shape the tax and superannuation systems that support and fund services for Australians, including collecting revenue, administering the goods and services tax on behalf of the Australian states and territories, administering a range of programs that provide transfers and benefits to the community, administering the major aspects of Australia's superannuation system and being custodian of the Australian Business Register.

The IGTO is one of the agencies with oversight responsibility over the ATO. The IGTO is the only agency empowered to investigate complaints from taxpayers about the ATO's administrative actions and decisions; and undertake systemic reviews relevant to improving tax administration, as well as providing advice to Government and Parliament.

Our shared objectives are to:

- ensure the tax and superannuation systems are administered efficiently and effectively in accordance with legislation
- assure the community of the procedural fairness and integrity of the tax and superannuation systems (to foster voluntary compliance)
- drive ongoing improvement in the administration of the tax and superannuation systems in line with community expectations.

How we work together

Although independent, it is essential that our agencies work closely together and in the spirit of collaboration.

Our working relationships will be underpinned by:

- mutual respect
- openness and transparency
- early warnings and no surprises
- a willingness to proactively share information (and context)
- fulsome and timely access to data, systems or people
- willingness to listen and understand respective views
- clear points of escalation.

The Commissioner and Inspector-General will meet at least quarterly and there will be regular meetings at appropriate levels in our organisations, including discussions on how we continue to improve our shared processes and operations, for the benefit of taxpayers and their representatives.

We will favour direct engagement and open dialogue to efficiently resolve issues, where appropriate, before resorting to formal processes.

Profile and communications

In ensuring the community is aware of the role and functions of the IGTO, the ATO will include relevant information about the IGTO on its website, and in appropriate communications to stakeholders, taxpayers and their representatives. The agencies will work together to highlight the role of the IGTO across the ATO's workforce and share appropriate communications knowledge and training resources.

Although the IGTO's findings are not binding on the ATO, the IGTO will, where appropriate, publish and comment publicly on matters within its remit as an oversight and integrity agency, including findings on ATO administration. In the spirit of 'no surprises' the IGTO will engage with the ATO ahead of planned media or public communications that will rely on ATO-provided information or that may relate to the ATO's activities. This commitment is in addition to the IGTO's statutory obligations to afford the Commissioner with an opportunity to comment on any expressed or implied criticisms within reports of investigations before publication.

IGTO access to ATO systems

The IGTO has powers under the Ombudsman Act 1976 to access any information, data or people relevant to an investigation or a systemic review.

In addition, the ATO will provide IGTO officers with direct access to its main systems to facilitate the efficient and effective conduct of complaint investigations and systemic reviews. Where requested by the IGTO, the ATO will provide the IGTO with access to other systems necessary for the conduct of an investigation or systemic review, including legacy systems, noting that some of these systems may be decommissioned or that access may no longer be available.

The IGTO will ensure that officers having access to ATO systems hold appropriate security clearance and at all times act in accordance with:

- any relevant legislative provisions in relation to access, use and disclosure of information; and
- any relevant policies, procedures or frameworks governing ATO-held information and assets.

The IGTO and the ATO will develop governance processes in relation to access controls, data sharing and monitoring arrangements, to ensure the integrity of protected taxpayer information.

Complaints

The IGTO investigates complaints from taxpayers where the ATO has had a chance to resolve the complaint and the taxpayer remains dissatisfied. The IGTO will notify the ATO when an investigation into a complaint is opened and what information is required.

The IGTO will provide findings and recommendations to the ATO on each complaint investigation, including observations or suggestions of business improvements to prevent similar complaints.

The IGTO and the ATO will share data, trends and insights from their respective complaints systems with a view to informing systemic improvements, including subjects for deeper dive systemic reviews by the IGTO.

Systemic reviews

The IGTO will consult with the ATO and other stakeholders in the system on its forward workplan of systemic reviews at least twice a year, although the Inspector-General will make the final decision on reviews to be undertaken and their timing.

For each review, the IGTO and the ATO will agree appropriate access to data and people. The ATO will provide full and timely access to requested information or access to specific systems or personnel.

The IGTO will provide the Commissioner with a reasonable opportunity to review findings and recommendations at an early stage, and ensure the Commissioner has the opportunity to formally respond. The IGTO will consider all submissions made by the ATO prior to publication.

Where the ATO agrees in full, in part or in principle with recommendations of the IGTO, an implementation plan will be provided to the IGTO and reported on quarterly. The IGTO will publish progress against those plans in its Annual Report.

Points of disagreement

It is in the nature of the relationship that the ATO and the IGTO will sometimes disagree. The IGTO and ATO will always provide evidence, explanation or reasons in support of their opinion or recommendations. Where points of fact are disagreed, both agencies commit to open and transparent communication about the matter. Where there are disagreements in the interpretation of the law, an agreement will be reached on how such matters will be concluded.

Where appropriate, teams will agree to disagree and the IGTO action will be closed, although the IGTO reserves the right to return to issues assessed as high risk or worthy of further attention.

Guidelines

This protocol will be supported by more detailed guidelines on how our respective agencies work together on individual taxpayer complaints and systemic reviews as well as each agency's responsibilities and obligations in relation to ATO systems and data access, and any other guidelines that may be developed.

Agreement

In signing this protocol, we set our expectations of our respective workforces to cooperate and collaborate within the spirit and wording of this agreement and to recognise our shared goals.

4th December 2024



Rob Heferen
Commissioner of Taxation



Ruth Owen
Inspector-General of Taxation
and Taxation Ombudsman