Australian Government
Australian Taxation Office

Australian Taxation Office corporate plan

2026–27

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 2026–27*, which covers the periods of 2026–27 to 2029–30. 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 and superannuation systems. Our Reconciliation Action Plan 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 in our corporate plan encompass the many and diverse facets of Australian life that our work supports.

Contents

Introduction

The Australian Taxation Office corporate plan sets out how the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) will work to achieve their purposes over the planning period. It outlines our key activities, capabilities, partners and enterprise risks, describes the operating environment in which we work and details how we will measure 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.

The Commissioner of Taxation is the accountable authority for the Australian Taxation Office listed entity for the purposes of the PGPA Act. The listed entity comprises the Commissioner of Taxation (supported by the ATO), the TPB, the ACNC and the ACNC Advisory Board. All staff of the listed entity are ATO employees and are made available by the Commissioner to the TPB and the ACNC to support their operations.

Operationally, the ATO is the largest body within the listed entity with broad responsibilities across the tax and superannuation systems. The TPB and the ACNC maintain independence in the performance of their statutory functions, consistent with their enabling legislation. Each body has distinct responsibilities and governance requirements, including obligations to prepare an annual report. The 3 bodies share a range of services, processes and policies, including compliance with Accountable Authority Instructions and the Commonwealth Risk Management Policy.

Reflecting these arrangements, this corporate plan includes separate sections for the ATO, the TPB and the ACNC, consistent with their treatment as separate programs in the Portfolio Budget Statements (PBS).

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

Australian Taxation Office

The ATO is the Australian Government's principal revenue collection agency, administering legislation governing the tax system and aspects of the superannuation system to support 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 helps maintain 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 (ASIC) and the Australian Prudential Regulation Authority as co-regulators to protect the retirement savings of the Australian community. As part of this role, the ATO ensures that employers meet superannuation guarantee obligations, assists with lost and unclaimed superannuation and regulates self-managed superannuation funds.

Tax Practitioners Board

The TPB is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA). As a national body, it has responsibility for the registration and regulation of tax agents and business activity statement agents (collectively referred to as 'tax practitioners').

The TPB Chair and Board members are appointed by the Assistant Treasurer. The TPB is supported by staff, including the 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 maintains a public register of Australian charities (the Charity Register).

The ACNC is committed to:

- promoting confidence in charities and supporting a robust sector
- helping charities to understand their obligations
- working across governments to reduce red tape for the sector.

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	ACNC
Purpose	We collect tax so that government can deliver services for the Australian community.	We support public trust and confidence in the integrity of the tax profession and the tax system.	Promote public trust and confidence in Australian charities.
Vision	An Australia where every taxpayer meets their obligations because: • complying is easy • help is tailored • deliberate non-compliance has consequences.	A strong tax profession and tax system for the benefit of all Australians.	Charities that inspire confidence and respect.

Our shared PBS outcome

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.

Our PBS programs[1]

	ATO		TPB	ACNC
	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 1.5–1.22: 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.	**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.	**Program 1.4: Australian Charities and Not-for-profits Commission** Independent national regulator of charities.

Our key activities

ATO

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.

TPB

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.

ACNC

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

1 Program 1.3 Australian Business Registry Service was retired in 2024–25, with the responsibilities of the Registrar of the ABR included in Program 1.1 from 2025–26. Program 1.6 Junior Minerals Exploration Incentive and Program 1.8 National Rental Affordability Scheme ceased in 2025–26. Program 1.19 Economic Response to Coronavirus ceased in 2022–23.

1 Australian Taxation Office

Commissioner's foreword

'This will be another significant year for the Australian Taxation Office – together, we will continue to serve the Australian community with professionalism and integrity.'

A strong tax and superannuation system depends on community confidence – confidence that the system is fair, administered with integrity, and that obligations are enforced consistently.

The Australian Taxation Office (ATO) plays a vital role in maintaining community confidence through our actions as the nation's principal tax collector. That role is reflected in our purpose: to collect tax so that government can provide services for the Australian community. Our vision is for an Australia where every taxpayer meets their obligations because:

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

This corporate plan sets out the ATO's focus for the year ahead. It provides a clear blueprint for how we will direct our efforts to deliver on our purpose and vision, and to maintain confidence in the tax system.

This year, we released the ATO Strategy, which outlines how we will evolve to meet both current and future challenges from an increasingly complex operating environment. It focuses on simplifying the tax experience, closing the payment gap, strengthening the system for the future, partnering across the tax ecosystem, and equipping a future-ready workforce. This corporate plan turns that strategy into action through a suite of priorities.

Our priorities identify where our effort and resources will be focused this year, including strengthening payment performance and debt collection, implementing the Government's $1,000 instant tax deduction, expanding the dynamic pay as you go instalment pilot, enhancing counter-fraud measures, and delivering key reforms, such as Payday Super.

A further priority for the year ahead is to support the government's regulatory reform agenda by reducing complexity, improving administrative efficiency, and minimising compliance costs for taxpayers.

We will do what we can to protect the integrity of the tax system. We will continue to take firm action against deliberate non-compliance, while supporting the vast majority of taxpayers who want to do the right thing. We are committed to supporting taxpayers experiencing vulnerability. We recognise that vulnerability can affect a taxpayer's ability to meet their obligations. Our approach will be empathetic and proportionate, providing appropriate support while maintaining clear expectations.

Our people continue to play an essential role in delivering on our corporate plan commitments. I am proud to work alongside a committed, diverse and inclusive workforce serving the Australian community with professionalism and integrity. To support a future-ready workforce, we will continue to invest in our people, including through embedding our refreshed cultural commitments.

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 look forward to continuing to work constructively and collaboratively with the TPB Chair and the ACNC Commissioner.

This will be another significant year for the Australian Taxation Office. Together, we will continue to serve the Australian community with professionalism and integrity.

Rob Heferen

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

Key elements

The following diagram represents the key elements required in a corporate plan under section 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 outlined our priorities for the year ahead.

Purpose
Why the entity exists.

Vision
What we aspire to be.

Key activities
Lasting and significant programs or areas of work undertaken to assist in the entity achieving its purpose over the 4-year corporate plan period.

Priorities
Important activities to deliver on the ATO Strategy that are focused on improving results across our key activities and core business functions over the short term.

Performance measures
How the achievement of an entity's purpose will be measured and assessed.

Operating context
Key activities are undertaken to achieve an entity's purpose within an operating context comprising:

- the environment in which the entity will operate
- the capability required by an entity
- risk oversight and management systems
- how the entity cooperates with others
- how any subsidiaries will contribute.

Purpose

As the nation's principal revenue collection agency, our purpose is:

We collect tax so that government can deliver services for the Australian community.

Key activities

To achieve our purpose, we will deliver 4 key activities that represent ongoing and significant programs or areas of work over the 4-year corporate plan.

Our key activities centre on collecting the right amount of tax, engaging effectively with taxpayers and their representatives, managing our responsibilities within the superannuation system, and administering payments and transfers on behalf of government. Together, they reflect the core work through which we deliver outcomes for government and the Australian community.

We will assess our progress in implementing our key activities and ultimately deliver on our purpose through an established suite of performance measures.

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

We will prioritise and promote voluntary compliance by facilitating accurate and timely registration, lodgment and payment. We will support the many Australians who are willing to meet their obligations from the outset by providing timely and effective public advice and guidance on priority matters.

We will use the tax gap to better understand how well the tax system is functioning and to guide where we focus our resources. We will deliver on government priorities, including funded taskforces, new measures and regulatory reform, to ensure our administration remains effective and responsive.

When there is non-compliance, we will respond through targeted detection, audits and reviews. We will identify and address fraud in the tax system, applying appropriate consequences to those who deliberately participate in or facilitate fraudulent behaviour and actively manage collectable debt to protect revenue and maintain confidence in our administration.

Performance measures

Registration

- Tax file numbers (TFNs) for ASIC-registered companies are monitored, with controls in place to prevent deregistered companies from operating within the tax and superannuation systems.
- TFNs for individuals are monitored, with controls in place to prevent inactive taxpayers from operating within the tax and superannuation systems.

Lodgment

- Proportion of activity statements lodged on time.
- Proportion of 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 taxpayers and their representatives with clear, timely and accurate information about their obligations and entitlements. Our focus is on helping taxpayers to get things right the first time by providing simple, accessible and digitally-enabled interactions that make engagement easy.

We will use secure, authenticated channels for all exchanges involving personal or sensitive information, and we will continue to strengthen our systems to protect taxpayer information. We will design digitally-enabled interactions that reduce effort for the community and support efficient engagement by us.

We will ensure our interactions with taxpayers are timely, easy to understand and easy to complete, supporting fair and transparent treatment when collecting the right amount of tax. We will provide tailored and effective support for people experiencing vulnerability so they can meet their obligations with confidence.

We will resolve issues early and efficiently through dispute resolution processes, and we will litigate those matters that are necessary to maintain the integrity of the tax system and to provide clarity and certainty as to the application of the tax law.

Performance measures

Compliance cost

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

Service satisfaction

- Taxpayer satisfaction with their recent interaction with the ATO.

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

We will work with the community, superannuation funds, employers and other government agencies to manage key elements of Australia's superannuation system. We will ensure employer compliance with superannuation guarantee obligations and take action where obligations are not met to maintain confidence in the system.

We will help people keep track of their retirement savings by providing accessible tools and information to manage their accounts and maximise retirement savings by reuniting people with their lost and unclaimed superannuation. We will regulate self-managed superannuation funds and provide targeted support and online services to trustees, professionals and other regulators to uphold a fair, robust and trusted superannuation system.

Performance measures

Program 1.11 – Low Income Superannuation Tax Offset

- Proportion of original contributions paid within 60 days.

Program 1.13 – Superannuation Co-contribution Scheme

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

Program 1.14 – Superannuation Guarantee Scheme

- 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

For administered program performance measures please refer to pages 76–85 of the performance section.

Delivering on our strategy: Our priorities for 2026–27

This corporate plan delivers on the ATO Strategy, released in 2026, which sets the long-term direction for delivering our purpose and vision through a fair, effective and trusted tax system.

The Strategy defines the fundamental shifts needed to move beyond optimising the current system and reshape the underlying settings that drive behaviours and outcomes. These shifts will also underpin improvements to the delivery of our key activities through the priorities outlined in this plan – translating strategic intent into action over the planning period.

The Strategy identifies 5 strategic shifts that will guide our administration of the tax system into the future:

1. **Simplifying the tax experience** so doing the right thing is the easiest thing
2. **Closing the payment gap** so we collect what's rightfully due
3. **Strengthening the system** so it works fairly and as intended
4. **Partnering across the ecosystem** to create a more connected tax system
5. **Equipping a future ready workforce** to succeed in a dynamic environment.

These strategic shifts provide the direction for the changes that will be progressed over the life of the Strategy. The priorities set out in this corporate plan identify where our effort and resources will be focused in 2026–27.

Simplifying the tax experience

Simplifying the tax experience focuses on reducing time, complexity and uncertainty for people interacting with the tax system, particularly businesses and their advisers.

This shift requires a deliberate and significant change to how tax is administered, embedding tax into the systems people already use, and prioritising simple, digital solutions. The result is a system where more obligations are met by default, interactions are simpler, and support is targeted to those who need it most.

Priorities for 2026–27:

- **Implementing the government's $1,000 instant tax deduction –** We will implement the government's instant tax deduction election commitment to make the tax system simpler and save time for taxpayers. Over 2026-27, we will establish new systems and processes to validate whether an individual is entitled to receive a standard deduction. We will also update relevant tax return guidance materials and deliver targeted communications for individuals, their agents and employers to assist them to understand the tax deduction changes. (*Improving delivery against Key activity 2*).
- **Expanding pre-filled data for business –** As part of tax time 2026, we will pre-fill information for contractors using taxable payment reporting system data. We continue our focus on identifying opportunities to expand pre-fill for business using third-party data, with the aim of delivering similar productivity benefits to businesses that we have for individuals over the past 2 decades. (*Improving delivery against Key activity 2*).
- **Expanding the dynamic Pay-as-you-go instalment (PAYGI) pilot –** We will simplify the tax experience for small and medium business through expansion of the dynamic PAYGI pilot to enable businesses to pay instalments based on current business performance. As part of this work, we will work collaboratively with digital service providers to integrate PAYGI calculations into business software. This will reduce the administration burden for business and support more accurate PAYG instalments throughout the year, lowering the risk of over or under payment and helping businesses avoid unexpectedly large tax bills and potential penalties. (*Improving delivery against Key activity 1*).
- **Enabling a move to real time taxation –** We will align our actions to collectively progress a real-time tax system for business through delivering on our government commitments, maximising changes within existing legislative settings, and identifying opportunities for further reform. (*Improving delivery against Key activity 1*).

Closing the payment gap

Closing the payment gap focuses on improving payment outcomes, particularly for businesses, by supporting earlier and more consistent payment of tax closer to when income is earned.

This requires a deliberate change to how payment operates across the system, shifting from managing debt after it arises to aligning payment and reporting settings more closely with economic activity. We will make it easier for people to understand what's owed, when it's due and how to meet their obligations, with clearer visibility of tax positions and timely support where needed. The result is more consistent, on-time payment, fewer debts accruing and stronger protection of employee entitlements, supporting a more sustainable system where intervention is needed less often.

Priorities for 2026–27:

- **Implementing Payday Super –** From 1 July 2026, we will embed superannuation guarantee payments into routine payroll processes, establishing a new payment norm that helps employers get it right and supports closing the payment gap. This will enable timely and accurate payment, strengthen protection of employee entitlements and improve confidence in the superannuation system. (*Improving delivery against Key activity 3*).
- **Strengthening payment performance and debt collection –** We will embed consideration of debt and payment positions into every taxpayer interaction and support taxpayers to make payment where possible. Beginning with our frontline services, when we engage with taxpayers we will ensure all outstanding obligations are identified and appropriate resolution pathways are provided, that take into account taxpayer circumstances. We will build this approach across the ATO to strengthen performance of the tax system, promote a level playing field, and enable earlier, more targeted intervention. (*Improving delivery against Key activity 1*).

Strengthening the system

Strengthening the system focuses on maintaining the integrity, resilience and fairness of Australia's tax system so they continue to operate effectively in a changing economic and digital environment.

This requires deliberate action to address emerging risks, modernise core systems, strengthen governance and assurance, and ensure the law is administered consistently and transparently. The result is a system that remains robust against abuse, adapts to new business models and technologies, and sustains community trust and confidence.

Priorities for 2026–27:

- **Enhancing counter-fraud measures –** We will strengthen our approach to preventing, detecting and responding to external fraud by enhancing enterprise-wide counter fraud capability and improving how we identify, detect and disrupt fraudulent activity. We will protect revenue and community trust by promoting secure interactions, increasing awareness of fraud risks and consequences, and fostering a strong organisational culture focused on fraud prevention.(*Improving delivery against Key activity 1*).

Partnering across the ecosystem

Partnering across the ecosystem focuses on working collaboratively with government, industry, intermediaries and the broader community to achieve better outcomes than we can deliver alone.

This requires a shift from operating in isolation to actively designing, delivering and improving the system with others, including through shared data, aligned incentives and early engagement. Effective partnering supports coordinated approach to simplification, payment reform and system integrity at scale. The result is more coordinated policy and administration, reduced duplication, and solutions that are better targeted to real-world needs.

Priorities for 2026–27:

- **Building system stewardship across digital partners –** We will strengthen our partnership with digital service providers to reflect their role as system partners, supporting shared stewardship of the digital ecosystem, and collaboration that improves the tax and superannuation system. Working with the Tax Practitioners Board and the tax profession we will clarify roles and expectations, improve system-wide readiness and sequencing of change, and jointly manage cross-system risks to support secure, resilient and trusted digital services at scale. (*Improving relationships and engagement under Cooperation*).

Equipping a future ready workforce

Equipping a future-ready workforce focuses on ensuring our people have the skills, capability and flexibility needed to deliver a modern, digital and insight-led tax and superannuation system.

This requires deliberate investment in capability, leadership, culture and ways of working, alongside modern tools and fit-for-purpose workforce models to support contemporary service delivery and decision-making. The result is a skilled, adaptable workforce that can respond to change, make decisions with confidence, and deliver high-quality outcomes for the community.

Priorities for 2026–27:

- **Embedding our culture commitments –** We will embed our refreshed culture commitments as a core enabler of a future-ready workforce. We will activate the commitments through visible SES leadership role-modelling, staff communications and embedding them into core people and governance systems. (*Improving efficiency and quality in our organisational capabilities*).
- **Scaling and embedding the responsible use of AI –** We will embed and expand the use of automation and AI across our work to improve productivity, strengthen decision-making and enable higher-value outcomes. Guided by our focus on trusted data we will uplift workforce capability, tools and governance to support confident, consistent and responsible adoption of AI at scale. This includes building the skills, platforms and safeguards required for safe and effective use. We will apply a clear risk-based approach that reflects our risk appetite and community expectations, ensuring transparency, accountability and appropriate human oversight. This will enable more efficient operations, consistent insight-driven outcomes, and greater value for the Australian community. *(Improving productivity and decision-making in our organisational capabilities)*.

Operating context

Organisational capability

Our organisational capability, which includes people, finance and governance, underpins our ability to deliver on our purpose and key activities. It helps ensure we remain effective, resilient and well positioned to deliver on behalf of government and the Australian community.

We operate in an increasingly digital environment, where advances in technology, including AI, are reshaping how we deliver our regulatory responsibilities.

Our ongoing work to strengthen our organisational capability, particularly in workforce, data, and digital areas, will support better decision-making, enhance our ability to identify and respond to risks, and improve the efficiency and quality of our regulatory actions.

Our Performance Evolution

The Australian Public Service Commission Capability Review confirmed our position as a high performing and globally respected tax administration, while noting areas for further improvement to respond to future challenges and opportunities. In response, Our Performance Evolution (OPE), released on 11 July 2025, sets out how we are strengthening the enterprise capabilities and culture we need for the future.

OPE focuses on building enterprise capability and culture by enabling us to think bigger, act bolder and deliver together. It sharpens how we align strategy, make decisions and work across organisational boundaries, while building on what we already do well. Importantly, it responds directly to the priority areas for improvement identified through the capability review.

We will continue to use insights, evidence and feedback to evolve and embed capability-led continuous improvement across the ATO.

Looking ahead, OPE positions us to take a more forward looking and strategic approach by anticipating challenges, shaping long-term priorities and ensuring the ATO remains resilient, trusted and effective.

Workforce

We are a high performing organisation, supported by a committed and capable workforce that administers Australia's tax and superannuation systems with integrity and professionalism.

Our new People Strategy due in 2026–27 will outline how we will continue to build and strengthen the skills, capabilities and culture of our workforce to ensure we are prepared for future challenges and opportunities.

Over the coming year, we will focus on strengthening critical enterprise capabilities, improving strategic workforce planning, and building strong leadership and management capability across the organisation. We will continue to advance AI capabilities to enhance decision-making, increase productivity, and enable a stronger focus on high-value activities. We will support our people to do their best work every day, with a clear emphasis on fostering a positive culture, collaboration, inclusion and wellbeing.

We remain committed to attracting, developing and retaining an adaptable and high performing workforce that drives innovation and delivers quality outcomes for the Australian community, now and into the future.

As required by the Australian Public Service (APS) Strategic Commissioning Framework for 2026–27, we have identified core work activities in all the ATO Job Families. We will continue working to bring core work in-house in line with the APS Strategic Commissioning Framework. We will focus on reducing outsourcing of information technology and service delivery core work. The steps that we will take to reduce outsourcing of core work include workforce initiatives and capability investment in our APS workforce.

Reconciliation

We are committed to transforming our organisation in line with the National Agreement on Closing the Gap and the Commonwealth Priority Reforms Roadmap.

Our Reconciliation Action Plan 2024–27 provides the framework for embedding reconciliation into our day-to-day work. It outlines the initiatives that bring our reconciliation commitments to life.

Our vision is a reconciled Australia where Aboriginal and Torres Strait Islander cultures, perspectives and knowledge are valued. We acknowledge our shared history and are committed to building strong, respectful and enduring relationships as a united country.

Looking forward, we will increase our focus on building cultural capability and representation across the ATO. This will ensure that we better support our Aboriginal and Torres Strait Islander staff and better position Aboriginal and Torres Strait Islander taxpayers to engage with the tax and superannuation systems.

Vulnerability capability

Our vulnerability capability strengthens our ability to provide fair, consistent and compassionate services for people experiencing vulnerability.

We are continuing to enhance our capability to recognise vulnerability, respond appropriately and design services that are accessible, safe and inclusive. Our Vulnerability Framework builds this capability by embedding principles of equity, accessibility, empathy, transparency and continuous improvement across our regulatory services, policies, processes and staff development.

This capability guides the development of tailored support options, inclusive regulatory design and uplift in staff confidence and skills when engaging with taxpayers experiencing vulnerability. We are focused on strengthening our capabilities so we can better recognise when people are experiencing vulnerability, improve communication of available support and make it easier for taxpayers to engage with us when they need additional help to meet their tax obligations.

Looking ahead, we will continue to implement the principles in our ATO Vulnerability Framework and deliver specific actions to support people experiencing vulnerability. This includes enhancing clarity, accessibility and visibility of our available support services, while empowering our staff to support people experiencing vulnerability through targeted tools and training.

Our work will be informed through ongoing partnerships and consultation with stakeholders, including people with lived experience.

Integrity and culture

Integrity is a core organisational capability that underpins community trust and confidence in the ATO. It protects our people, strengthens our processes and supports the integrity of Australia's tax and superannuation systems now and into the future.

Our Integrity Framework brings together the policies, governance and assurance mechanisms that embed integrity across the organisation. It reflects how the APS Values and our organisational culture guide the way we deliver for the community and work with each other, reinforcing fairness, accountability and transparency in our decisions and actions.

These foundations support a capable and professional workforce that acts with integrity, speaks up when standards are not met, and upholds our obligations relating to privacy, confidentiality and security. Strong governance ensure integrity risks are identified, managed and addressed in a consistent and transparent way.

Our culture commitments align with the OPE ways of working – to think bigger, act bolder and deliver together enabling us to build trust, adapt to change and deliver outcomes that matter.

Our culture is one of our greatest strengths. Together, our APS Values, organisational culture and governance arrangements ensure integrity is embedded in how we lead, decide and deliver.

Our culture commitments – we support each other to:

Think bigger
- Explore what's possible
- Broaden our perspective
- Embrace change

Act bolder
- Strive for better
- Take smart risks
- Own outcomes

Deliver together
- Use each other's strengths
- Share what you know
- Prioritise shared goals

Technology

Technology plays a critical role in enabling us to deliver trusted, high-quality regulatory services on behalf of government to the Australian community. It underpins our ability to administer the tax system and aspects of the superannuation system with integrity, efficiency and transparency, while responding to community expectations, increasing data volumes and an increasingly complex operating environment.

We deliver reliable and intuitive technology and digital solutions, building trust and confidence in the tax and superannuation systems. We continue the shift to digital first service delivery, embedding upfront integrity into system design, and ensuring our technology supports equitable, ethical and secure interactions for taxpayers, intermediaries and staff across diverse circumstances.

Looking ahead, we will strengthen our participation in the broader digital ecosystem, delivering services with, and through, others to support key programs, whole-of-government priorities and the government's digital, data and cyber agendas.

This work will help inform a renewed ATO Technology Strategy to guide our future direction and investment. It will improve efficiency, decision-making and operational resilience by prioritising the modernisation of core platforms, reducing technical debt, uplifting the data and analytics capability and increasing the use of safe, well-governed automation.

We maintain resilient and secure technology foundations, ensuring availability of critical services, protecting systems and data integrity, and strengthening cyber and information management practices so the community can rely on our systems.

Data and analytics

Data and analytics are critical enterprise capabilities enabling us to deliver trusted, data-driven outcomes and create value for government and the Australian community.

We leverage data, analytics and insights to strengthen decision-making and support taxpayers to meet their obligations. These capabilities help us identify risks, tailor engagements, influence behaviour, detect fraud and support debt recovery.

We maintain strong data governance, ethics and stewardship. We ensure data is managed, used and shared responsibly and in line with our data ethics principles. This extends to the use of data in automated solutions.

We continue to improve operational efficiency through targeted data solutions, including automation and AI, underpinned by a focus on uplifting staff data and AI literacy.

Looking ahead, we will implement the refreshed ATO Data and Analytics Strategy, which will underpin our increasing use of AI and automation, strengthen our enterprise approach and position the organisation to meet future challenges and opportunities. This aligns with the Digital Transformation Agency's *Policy for the responsible use of AI in government,* and the *National Framework for the Assurance of AI in government*.

Financial investment

Our financial practices support compliance with the PGPA Act and are guided by clear policies and robust governance practices. Together these support the efficient, effective, economical and ethical delivery of our regulatory services.

We administer public money provided to us by government responsibly and transparently, with a strong focus on financial stewardship and a commitment to best practice budget management.

Investment and resources are aligned to the highest organisational priorities to deliver the greatest benefit to government and the Australian community. Our procurements deliver highest value-for-money outcomes in accordance with the Commonwealth Procurement Rules.

Looking ahead, we will continue to strengthen our financial capability and modernise our financial systems. By lifting financial literacy, improving system integration and implementing the responsible use of AI, we will enhance organisational productivity and efficiency, streamline processes, and improve the quality of financial insights that support decision-making and outcomes for the broader community.

Governance

Governance is a core capability that underpins the delivery of our commitments to government and the Australian community. Our governance arrangements promote integrity, transparency and accountability, supported by clear structures for oversight, decision-making and effective internal control.

Our governance arrangements include:

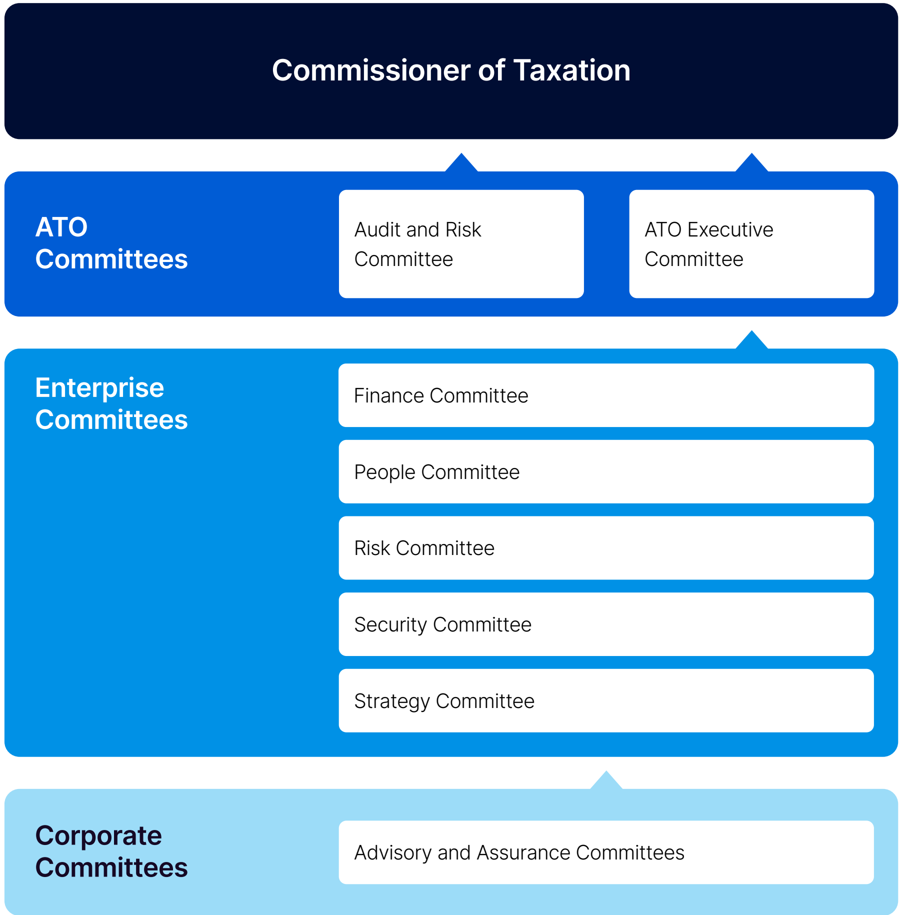
- committee system and engagement forums (such as consultation and stewardship groups)
- policies, strategies and frameworks
- delegations and authorisations
- financial and performance reporting
- assurance and internal audit activities
- strong risk management, integrity, privacy and security practices.

Together these arrangements create clear lines of authority and support consistent, impartial decisions that drive delivery and performance outcomes.

ATO committee system

The ATO Executive Committee is our primary governance committee, setting strategic direction, establishing our risk appetite and advising the Commissioner in his role as Accountable Authority. The Commissioner is further supported by an independent Audit and Risk Committee, providing objective advice and assurance to strengthen the integrity of our governance arrangements. Our enterprise and corporate committees support the ATO Executive Committee to perform its governance functions.

Looking ahead, we will continue to strengthen our committee system and decision-making to ensure practices remain contemporary and fit-for-purpose.



Environment

Our operating environment is complex and interconnected, presenting both opportunities and challenges to the achievement of our purpose and vision. It is shaped by changing expectations of government, the Australian community, taxpayers, our partners and our workforce.

To deliver on our commitments now and into the future, we must remain agile and adaptable in responding to factors within and beyond our control, including economic uncertainty, emerging technologies, large-scale cyber incidents and extreme weather events.

The government has identified lifting productivity as a key priority for its current term, with clear expectations that regulators contribute by reducing regulatory burden. In response, we are prioritising regulatory reform to deliver productivity benefits, including through smarter use of data and embedding tax compliance into business processes.

Megatrends and our approach

Economic conditions and geopolitical uncertainty

Geopolitical and economic conditions continue to be shaped by international conflict, changes in international trade and heightened economic uncertainty. The challenges facing governments and revenue collection agencies worldwide are shared. We will continue to collaborate with other tax jurisdictions to ensure we collectively grapple with international tax challenges.

A range of challenges may adversely affect taxpayer compliance and payment behaviour, increasing debt levels and reducing revenue collection. 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 affect our policy and regulatory environment into the future. We need to remain responsive to the effects of political and economic uncertainty, climate change and natural disasters, while we continue to deliver on our commitments to government and to the Australian community.

Technology, data and security

It is vital that all services we provide make it easy for all taxpayers to engage with the tax and superannuation systems. To do this we are harnessing the digitalisation of the Australian economy to move, over time, 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. We also recognise the importance of supporting people experiencing vulnerability when they interact with the tax and superannuation systems.

As custodians of large data sets held in trust for the Australian community, we use data and analytics (including automation and AI) and the insights they provide to help us administer the tax and aspects of the superannuation systems more effectively, tailor our regulatory services and inform our decision-making. We ensure our data is appropriately protected, fit-for-purpose, well governed and used and shared ethically.

The pace of technological advancement introduces new risks related to escalating cybersecurity threats, activities of serious and organised crime and AI-enabled fraud. The protection of our systems and information is critical. We continue to balance opportunities and risks, working with our partners to safeguard our systems, maintain trust, and ensure operational resilience.

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 the growing sophistication of fraudulent activity, including scams that replicate government and trusted industry partners, and by advances in AI that challenge the accuracy of tax information and advice.

Trust in our administration is vital and underpins willing participation in the tax system. To maintain this trust, it is important that we continue to treat all taxpayers fairly and that we continue to ensure that non-compliance, particularly deliberate non-compliance, is appropriately dealt with.

Cooperation

We engage and collaborate with a broad range of external partners to effectively manage and shape the tax and superannuation systems. Our relationships 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 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 respond to cross-border tax avoidance and evasion. 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

Includes:

- Tax Practitioners Board
- Australian Charities and Not-for-profits Commission
- Government departments and agencies, especially the Treasury
- State and territory revenue offices
- Regulatory and law enforcement agencies.

Community

Includes:

- General public
- Taxpayers:
  - Businesses
  - Individuals.

Industry

Includes:

- Tax profession
- Superannuation professionals
- Digital service providers
- Third-party data providers.

Scrutineers

Includes:

- Australian National Audit Office
- Commonwealth Ombudsman
- Tax Ombudsman
- Office of the Australian Information Commissioner
- Parliamentary Committees
- National Anti-Corruption Commission.

International partnerships

Includes:

- Organisation for Economic Cooperation and Development
- Other international governments and organisations.

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
- APS Secretaries Board Capability and Workforce Committee
- APS Chief Operating Officers Committee
- Serious Financial Crime Taskforce
- Operation Protego Integrity Taskforce
- National Coordination Mechanism
- Australian Criminal Intelligence Commission Board
- Fraud Fusion Taskforce.

We maintain a close relationship with the Treasury, including advising on the implications of policy initiatives and changes that would improve the administration of laws or minimise compliance costs for the Australian 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 taxpayers and the public we serve are paramount to achieving our purpose and vision.

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 by us.

Industry

We value our partnership with the tax profession and the key role it has in supporting the integrity and continuous improvement of the tax and superannuation systems. We partner with tax professionals to support taxpayers to meet their obligations.

We actively engage with professionals across the superannuation system to support our roles in that system, including in relation to self-managed superannuation funds and reporting obligations of large funds.

We continue to strengthen our partnership with digital service providers to enhance the delivery of seamless and secure digital solutions for the community. We recognise the critical role digital service providers play in an increasingly integrated digital economy, and we remain committed to early engagement, transparency and collaborative design on new services and experiences. This partnership approach helps ensure the effective administration of the tax and superannuation systems and enables streamlined, trusted digital interactions for taxpayers and businesses.

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 or the Australian Parliament.

These reviews, investigations and audits help us identify opportunities for improving the delivery of regulatory services to the community, address potential barriers to willing participation, and strengthen the administration of the tax and superannuation 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 Senate Economics Legislation Committee.

Our engagement provides assurance to government and the Australian community 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 to eliminate opportunities for cross-border tax avoidance and evasion and to prevent double taxation.

We participate in a range of international forums and committees to collaborate, share intelligence and strengthen tax administration capabilities. These include the:

- Organisation for Economic Co-operation and Development's Forum on Tax Administration (FTA), and as vice–chair and member of the FTA Bureau
- Joint International Taskforce on Shared Intelligence and Collaboration
- Forum on Tax Administration Large Business International Program
- Joint Chiefs of Global Tax Enforcement (J5)
- International Debt Management Committee
- United Nations Committee of Tax Specialists
- Study Group on Asia Pacific Tax Administration and Research
- Commonwealth Association of Tax Administrators.

Capacity building

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

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

- meet their 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, including in Indonesia, Papua New Guinea, Fiji, the Maldives, Sri Lanka, Timor-Leste and Palau, and through regional initiatives such as the Mekong–Australia Partnership.

Regulator performance

We have a range of regulatory functions arising from our role as the nation's principal revenue collection agency. In performing these functions, we are committed to achieving our purpose in line with the government's expectations for regulator performance.

Our regulatory functions

Our regulatory functions are to:

- administer Australia's tax system and significant aspects of Australia's superannuation system
- operate as the Australian Government's principal revenue collection agency
- administer legislation governing taxation
- support the delivery of government benefits to the community.

In this role, we support the achievement of our purpose by ensuring the tax and superannuation systems operate fairly, sustainably and with integrity, and enabling government to deliver services for the Australian community.

Our regulatory approach

Our regulatory approach is stewardship-focused, taking a whole-of-system view when delivering our regulatory functions.

Most taxpayers seek to do the right thing. Our regulatory settings therefore prioritise early engagement, clear guidance and support, while applying proportionate and targeted action where risks to the integrity of the tax and superannuation systems are higher. Our approach is:

- informed by data, intelligence and system insights
- continuously refined in response to emerging risks and changes in the operating environment.

We report regulator performance in accordance with the Australian Government's Regulator Performance Framework. Regulator performance is presented through the following 3 principles of regulator better practice:

Principle 1 – Continuous improvement and building trust

We use data, intelligence and insights from our regulatory activities to:

- better understand taxpayer behaviour
- identify emerging risks
- assess how effectively our regulatory settings support compliance.

Evaluation, review and feedback inform continuous improvement and help ensure our approach remains fair, consistent and contemporary.

Clear communication and guidance support trust in the delivery of our regulatory functions. We provide accessible information and engage with industry, intermediaries and community groups to:

- strengthen their understanding of their obligations
- build confidence in the tax and superannuation systems.

Principle 2 – Risk-based and data driven

We manage risks proportionately, maintain essential safeguards and minimise regulatory burden by leveraging data and digital technology to support those we regulate to comply with their obligations.

Our regulatory actions are guided by assessments of risk, behaviour and potential harm. This enables us to focus effort where it will have the greatest impact on system integrity and revenue protection, while reducing unnecessary intervention for taxpayers who are meeting their obligations.

We apply a graduated range of regulatory responses, from education and support through to firmer enforcement where required, escalating our response when risks persist or behaviour does not change.

Principle 3 – Collaboration and engagement

Collaboration and engagement are embedded in our regulatory activities. We work closely with taxpayers, industry, intermediaries and other regulators to share insights, improve regulatory design and support better regulatory outcomes.

Our ATO Consultation Framework guides how we engage through structured, timely and transparent consultation to inform decision-making and mitigate unintended impacts.

We are transparent about how we regulate, including our priorities and compliance approaches, and we respond positively to feedback and scrutiny to improve our performance. Through strong collaboration and transparency, we reinforce accountability and trust in the tax and superannuation systems.

Statement of Expectations and Statement of Intent

Our Ministerial Statement of Expectations, which sets out the government's expectations for how the ATO performs its regulatory role, and our Regulator Statement of Intent, which explains how we will meet those expectations, 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 Risk Management Framework promotes a consistent approach to the proportionate management of risk, embedded into day-to-day business practices and decision-making. Identifying, understanding and managing risk is a critical enabler to the delivery of our key activities and ultimately, in achieving our purpose and vision.

Risk appetite

We identify and manage risk in the context of our performance, in line with our overall risk appetite, to make risk-based decisions that:

- 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 what and how much risk we are willing to take in different situations, guiding measured risk decisions to achieve our objectives.

The ATO Risk Committee is responsible for oversight and assurance of our risk profile and advising on the management of key risks. In conjunction with our independent Audit and Risk Committee, the ATO Risk Committee provides assurance to the Commissioner in his role as 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 are managing this risk through a 3-tiered approach that monitors tax and superannuation system performance against tolerance and supports identification of non-compliance across lodgment and correct reporting behaviours and risk events. The approach integrates behavioural insight, intelligence and assurance to understand shifts in risk across populations, obligations and environmental factors, and to prioritise the investment, controls and interventions that prevent the escalation of systemic non-compliance and ensure the maintenance of acceptable performance.
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, resulting in an inability to collect revenue for government, impacting trust and confidence in the ATO and perceptions of fairness in our administration.	We are managing this risk through a payment and debt strategy that responds to economic volatility by prioritising prevention, early intervention and active management. Through the continued implementation of our strategy, payment on time is strengthened through education, nudges, and firmer action signalling. Debt is actively managed through tailored engagement support for taxpayers, hardship pathways, enhanced analytics and proportionate escalation.
Influencing policy and law design	There is a risk that the ATO's ability to influence policy and law design may be affected by 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 working closely with Treasury, other government agencies, and ATO stakeholders to ensure coordinated and timely engagement on policy and law design. We build staff capability through targeted secondments and specialised training to strengthen technical expertise and readiness to respond to policy priorities. Clear governance arrangements and staff instructions support this approach.

Enterprise risk	Risk description	Management strategy
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 identity and eligibility controls for those interacting with the registry system and improving detection of those who fail to register when required. This approach will support correct engagement with the registry system while maintaining accessibility for those doing the right thing, improve our ability to respond to fraud and shadow economy behaviours, and enhance the value of our registry data.
External fraud	There is a risk of serious external fraud caused by the exploitation of tax, superannuation and registry systems, resulting in loss of information, revenue, taxpayer entitlements and trust and confidence in the ATO.	We are managing this risk of sophisticated, agile and treatment-resilient external fraud through targeted initiatives including developing a digital real-time monitoring platform to uncover incidences of fraud in close to real time and enhancements to the ATO app to enable taxpayers to protect themselves. We continue to strengthen our counter fraud measures to protect revenue and information from suspected fraud and ensure consequences for those who commit fraud.

Service outcomes

Enterprise Risk	Risk description	Management strategy
End-to-end service and case management	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.	We are managing this risk by maintaining service and case management outcomes, improving our systems, processes and procedures to support early, proportionate intervention and effective escalation. We apply a range of monitoring techniques, supported by tailored engagement and defined escalation pathways for taxpayers, including those experiencing vulnerability, to enable early and targeted remediation.

Organisational

Workforce & 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 capabilities 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 robust integrity framework with controls designed to prevent, detect and respond to unethical or unlawful conduct. We regularly review, test and rationalise these controls to ensure they remain effective and fit for purpose. Supported by training, transparent reporting channels, and clear consequences, this approach promotes a lawful and ethical behaviour to 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 capability to deliver on our activities and commitments. We closely monitor enterprise change demand and actively build or source the skills required to deliver. We are strengthening our enterprise strategy and working with stakeholders to influence externally-driven change that requires ATO support. By uplifting our enterprise change management capability and integrating forward planning with capacity, risk and evaluation insights, we will improve enterprise-wide visibility, enable informed prioritisation, and focus effort on the most critical outcomes. This will support the ATO to better manage the scale and pace of change.

Technology and data

Enterprise risk	Risk description	Management strategy
Fit-for-purpose technology	There is a risk that the ATO will be unable to deliver and sustain fit-for-purpose technology for our staff and the community, caused by rapid change in the broader technology environment, funding constraints, and evolving digital service expectations, resulting in reduced compliance and community engagement, and/or a decline in overall staff productivity and effectiveness.	We are managing this risk by making targeted and strategic investments across our technology environment, to continue to improve the client and staff experience, including programs to address existing systems coming to end-of-life and modernisation of key applications.
Technology availability	There is a risk that the ATO's technology environment becomes unavailable, unsupportable, or unsustainable caused by rapid technological change, increasing demand for capability uplift, constrained funding, competition for skilled resources, and the complexity of adapting to shifting global commercial models, resulting in reduced system reliability, and diminished usability of core technology services.	We are managing this risk by making targeted and strategic investments across our technology environment, to enhance the performance, availability and resilience of our key systems and applications. We are also driving operational improvements to enhance our ability to detect and respond to system performance incidents in an efficient and effective manner.
Data, analytics and AI	There is a risk that the ATO (or those we share our data or analytics insights with) use AI, data or analytics to create outputs that are inappropriate or incorrect, caused by failures in data quality, system design, governance, behaviours or capability, resulting in significant loss of trust and confidence in the ATO, revenue or legal impacts and citizen harm.	We are managing this risk by strengthening our approach to the responsible use of data, analytics and AI. This includes embedding improved system design and appropriately rigorous governance aligned with legislative and organisational obligations. We continue to uplift workforce capability to improve data and AI literacy for all staff.

Security

Enterprise risk	Risk description	Management strategy
Managing cyberthreats	There is a risk that the confidentiality, integrity or availability of ATO information systems or services is compromised by cyberthreats, either by external threat actors or insider threats resulting in data breach, financial loss, disruption to critical services, regulatory or legal impacts and erosion of trust and confidence in the ATO.	We are managing this risk by strengthening the resilience, security and reliability of our digital environment. This includes uplifting cybersecurity maturity in line with whole-of-government requirements, implementing risk and threat prioritised controls, improving detection and response capabilities, updating and measuring staff training and awareness, and embedding shared accountability for cybersecurity across the organisation.

2 Tax Practitioners Board

Australian Government

TAX PRACTITIONERS BOARD

Chair's foreword

On behalf of the TPB, I am pleased to contribute to this plan for 2026–27.

The TPB plays a critical role in supporting public trust and confidence in the integrity of the tax profession and the tax system. The environment in which we operate continues to evolve, shaped by changes in professional practice, emerging business models, technological developments and increasing community expectations of regulators. In this context, the TPB must be clear, consistent, and focused in how we perform our role.

In 2026–27, the TPB will build on our established strong foundations while sharpening our regulatory focus.

This includes providing greater clarity on the standards we expect from tax practitioners. Our compliance approach will remain fair and proportionate, while taking a firm stance when necessary. For 2026, our main priorities revolve around upholding the integrity, professionalism, and trust that are fundamental to the tax profession. These priorities address both new and ongoing risks, with a strong emphasis on identifying and addressing misconduct or unethical behaviour among tax practitioners. By focusing on these areas, we support practitioners who meet expectations, encourage voluntary compliance, and deliver targeted actions in close collaboration with the broader profession.

Clear regulatory signals are essential to supporting voluntary compliance and maintaining a level playing field for ethical practitioners. We will be more deliberate and targeted in our communications to positively influence the behaviours we expect to see across the tax profession.

As reforms are implemented, we will support positive behaviours across the tax profession. We will continue to work closely with professional associations and the broader profession to reduce unnecessary compliance requirements, ensuring our approach supports both integrity and efficiency across the sector.

We will operate as an agile regulator, deploying our resources to address emerging risks across the profession. To achieve this, we will continue to invest in capability and future readiness. This includes strengthening workforce capability, improving systems and data management, responding to the opportunities and risks presented by emerging technologies including AI. Strong relationships and shared responsibility remain critical to maintaining confidence in the tax system. We will continue to collaborate closely with our partners across government, including the ATO, and with professional associations and the broader tax profession.

I thank the TPB staff and Board members for their professionalism and commitment, and our stakeholders for their ongoing engagement and constructive contribution. Together, we will continue to support a strong, ethical, and trusted tax profession.

Peter de Cure AM
Chair, Tax Practitioners Board

Key elements

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.

Purpose
Why the entity exists.

Vision
What we aspire to be.

Key activity
Lasting and significant programs or areas of work undertaken to assist in the entity achieving its purpose over the 4-year corporate plan period.

Performance measures
How the achievement of an entity's purpose will be measured and assessed.

Operating context
Key activities are undertaken to achieve an entity's purpose within an operating context comprising:

- the environment in which the entity will operate
- the capability required by an entity
- risk oversight and management systems
- how the entity cooperates with others
- how any subsidiaries will contribute.

Purpose

As the national body responsible for the registration and regulation of tax agents and Business Activity Statement (BAS) agents, our purpose is:

We support public trust and confidence in the integrity of the tax profession and the tax system.

Key activity

We will achieve our purpose 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.

Performance measures

Feedback

- Tax practitioner feedback.

Sanctions

- Sanctions are appropriate (subjective qualitative and quantitative measure).

Operating context

Organisational capability

Workforce

Our success depends on a capable, engaged and supported workforce that is equipped to meet current and future regulatory needs.

As a small regulator, we leverage a capable and engaged workforce to deliver efficient, high quality regulatory outcomes. We are assisted by the ATO, including through making staff available and providing shared services, such as accommodation and human resources support.

Our People and Culture Strategy (P&C Strategy) sets out the priorities, goals, actions and initiatives to be undertaken to support our people throughout their careers and grow organisational capability and capacity. Our approach is structured around 4 areas of focus.

The right roles – ensuring the workforce has the right roles in the right places through effective workforce and succession planning, clear role expectations and alignment to strategic priorities.

The right skills – supporting staff to build the skills and capabilities needed now and into the future through targeted induction, learning and development, and capability planning.

The right culture – defining and fostering a positive culture with shared values and behaviours that support engagement, accountability and sustainable performance.

The right support – providing clear policies, processes and people leadership capability to enable consistent, fair and effective people management.

The wellbeing of our workforce is also a key priority underlying and reinforcing the P&C Strategy. We actively engage staff in shaping and strengthening wellbeing including working with employees to understand APS Census results, exploring root causes of feedback through open dialogue and targeted engagement, and collaborating with staff to identify and implement actions that address areas of concern while building on what is working well.

The P&C Strategy is implemented through phased annual implementation plans and evaluated using staff feedback, workforce data and performance measures to support continuous improvement in workforce capability, culture and wellbeing.

Technology

We use contemporary systems and skills to meet our goals and improve our business.

We are focused on further functionality improvements to enhance internal staff productivity and to provide improved services to government, practitioners and the public.

Our priorities for 2026–27 include:

- delivering system enhancements to support the government's reform agenda as it relates to tax practitioners and the TPB
- continuing to improve our technology through automation
- enhancing our integrity checks of new and renewing practitioners
- enhancing our registration forms to streamline the process for practitioners.

Data analytics and science

Data analytics and science enable evidence-based decision-making, proactive risk management, and continuous improvement to business processes and organisational data maturity.

Our priorities in 2026–27 include:

- refining and improving our data-driven risk engines and measurement tools to identify systemic risks and measure the effectiveness of our strategies
- conforming 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.

Governance

Strong governance supports us to deliver on our regulatory responsibilities with integrity, transparency and accountability.

Our governance arrangements support effective decision-making, oversight and risk management across the organisation. This includes clear governance structures, defined roles and responsibilities, and robust internal processes that guide how we plan, prioritise and deliver our regulatory activities.

We operate within the broader Australian Government governance framework. Our governance practices align with the requirements of the PGPA Act and relevant APS frameworks, while recognising our distinct role as the regulator of tax practitioners.

Environment

The profession

We support a strong, ethical and trusted tax profession that underpins confidence in Australia's tax system.

Most tax practitioners act with integrity and play a critical role in supporting individuals and businesses to meet their tax obligations. We will continue to strengthen our engagement with the profession and professional bodies to support high standards, provide clarity, and reinforce expectations of professional conduct.

We will engage early on regulatory issues that concern us and the profession, ensuring we provide timely and practical guidance and increasing transparency around our expectations and regulatory actions. We will take a more visible approach to regulation by improving how we communicate our expectations, priorities and regulatory actions. We will do this by delivering a more coordinated communications approach that supports consistent messaging, timely guidance and early signalling of emerging risks. We will better use our communications to foster the behaviour we want to see and provide clear warnings about behaviour we will not tolerate.

We will have a sharper focus on behaviours that undermine trust in the tax profession and ultimately the tax system. This includes misconduct and unregistered activity. We will continue to support practitioners to meet their obligations while taking decisive action where standards are not met.

By strengthening relationships with the profession, responding to community expectations and supporting government reforms, we will continue to lift professional standards and enhance trust and confidence in the tax system.

Transparency, digitalisation and emerging challenges

Emerging technologies and the growing accessibility of information are transforming how the community interacts with the tax system. While these advancements present new opportunities, they also bring challenges, such as the risk of misinformation and a potential decline in trust within the profession.

To build transparency and trust, we will take a clearer and more visible approach to regulation. This includes communicating our expectations, priorities and regulatory actions openly and consistently.

We will collaborate closely with the tax profession, the ATO, co-regulators and other stakeholders to ensure consistent messaging, uphold high standards of conduct and strengthen confidence in the integrity of the tax profession and tax system.

By improving our communication, engaging earlier and being transparent in our regulatory approach, we will empower the community and tax professionals to make informed decisions and navigate a changing environment.

Digitalisation – We are committed to leveraging the digitalisation of the Australian economy to enhance regulatory outcomes and support the profession. As digital service providers, software platforms and AI tools increasingly shape tax services, we will clarify the operation of the TASA in relation to these services and provide guidance on their responsible use by tax practitioners.

Reducing compliance burden – We recognise the pressures faced by the profession and are mindful not to add unnecessary red tape. Our approach will focus on minimising duplication with other agencies and reducing the overall compliance burden wherever possible.

Monitoring emerging issues – As the profession evolves and the population grows, we will continue to monitor trends and developments to identify any emerging issues or concerns, ensuring our regulatory approach remains responsive and effective.

Compliance priorities

We will deliver a targeted and proportionate compliance program focused on the areas of greatest risk to the community and the integrity of the tax system and profession, aligned to our published compliance priorities and enduring priorities. Our approach is informed by data, intelligence, complaints and ongoing engagement with stakeholders.

We will take a stronger and more visible approach to addressing conduct that undermines trust, including our current compliance priority areas such as tax practitioner misconduct or unethical behaviour, including illegal phoenix activity, tax avoidance schemes, shadow economy activity, overclaimed work-related expenses, exploitation of vulnerable Australians and failures to meet personal tax obligations. This work also supports our enduring priorities in relation to fraud, professional standards, integrity, leadership, culture and governance, and unlawful unregistered preparer activity.

We will balance support and enforcement by strengthening guidance, promoting voluntary compliance, and taking timely and appropriate regulatory action where standards are not met. This includes reinforcing expectations under the Code of Professional Conduct.

Our approach supports a level playing field. Specifically, we ensure there are fair and consistent compliance standards for all practitioners, meaning everyone is held to the same rules and expectations. By doing so, we safeguard vulnerable clients and help uphold trust in both the tax profession and the wider tax system.

Cooperation

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

Industry

Includes:

- Tax practitioners
- Professional associations
- Digital service providers.

Government

Includes:

- Australian Taxation Office
- The Treasury
- Australian Securities and Investments Commission
- Australian Transaction Reports and Analysis Centre
- National Disability Insurance Agency
- Australian Charities and Not-for-profits Commission.

Community

Includes:

- General public
- Taxpayers
  - Businesses
  - Individuals.

Consultation (Industry and Community)

We will take a more structured, transparent and outcomes-focused approach to engagement with the tax profession and stakeholders to support reform and strengthen regulatory outcomes.

Subject to the passage of sanctions reform legislation, we will work closely with professional associations, tax practitioners and partner agencies, to ensure that our implementation of these changes is proportionate and fair.

We have established both the Consultation and Standards Forum and the CEO and Chair Forum. We are also pursuing the appointment of tax practitioner members who are unaffiliated with associations to our Consultation and Standards Forum. Additionally, our information product guidance library has been simplified, and we plan to adopt a new consultation approach that will involve the TPB publishing non-confidential copies of submissions and summarising the outcomes of consultations, including key themes raised and what action is being taken as a result of the feedback.

Our engagement also extends across various ATO forums, such as the National Tax Liaison Group, Tax Practitioner Steward Group, BAS Agent Association Group, ATO Digital Advisory Group, and the ATO Digital Serice Providers Strategic Working Group.

Tax practitioners have a key voice in shaping reform and will continue to be supported by us in practical implementation. We will strengthen how we seek, consider and respond to stakeholder feedback to ensure our engagement is meaningful and contributes to continuous improvement and professional development across the sector.

We will continue to enhance our consultation approach by ensuring engagement is targeted, timely and informed by data and emerging risks. This will support earlier identification of issues, improve the quality of guidance and ensure our regulatory approach remains practical and effective.

We will also work closely with the Treasury, the ATO and other stakeholders to support coordinated implementation of reforms, reduce duplication and strengthen system-wide outcomes.

We will strengthen communication with tax practitioners through a range of channels, including guidance products, webinars, digital communication and targeted engagement. These communications help practitioners understand regulatory obligations and expectations, respond to emerging risks and maintain high professional and ethical standards.

Government

We are preparing for the implementation of reforms announced in the March 2025 Federal Budget, which will strengthen our sanctions powers and registration framework.

We will continue to collaborate closely with the Treasury, the ATO and other government agencies, as well as professional associations and key stakeholders, to support the successful implementation of these reforms. This includes consultation on regulatory guidelines and supporting materials to provide clarity for tax practitioners and the broader community.

We remain committed to strengthening our relationships with other regulators and government agencies, sharing appropriate information and working together to drive improved outcomes for the tax profession and the community.

As part of our commitment to safeguarding the integrity of the tax system, we play an active role within the Fraud Fusion Taskforce. This multi-agency taskforce is dedicated to preventing, detecting and responding to fraud and related criminal activity affecting the Australian tax and superannuation systems. Through collaboration and information-sharing with partner agencies, we contribute our regulatory expertise and intelligence to support coordinated efforts against tax fraud, ensuring practitioners uphold the highest standards and that vulnerable clients are protected. Our involvement strengthens the collective response to emerging threats and reinforces public trust in the profession and the broader tax system.

Regulator performance

Our regulatory function

Our regulatory functions are to:

- administer a system to register tax practitioners, ensuring they have the necessary competence and personal attributes
- issue guidance on relevant matters to support tax practitioners and consumers
- investigate conduct that may breach the TASA, including Code non-compliance, conduct resulting in a tax practitioner no longer meeting the 'fit and proper person' requirement for registration, and breaches of the civil penalty provisions
- resolve complaints lodged about practitioners and unregistered preparers
- impose administrative sanctions for non-compliance with the Code
- seek Federal Court of Australia (Federal Court) civil penalty orders in response to breaches by registered tax practitioners and unregistered preparers.

Through this role, we support public trust and confidence by promoting high standards of professionalism and ethical conduct, protecting consumers, and strengthening the integrity of the tax system.

Our regulatory approach

Our regulatory approach is proportionate and risk-based, recognising the important role tax practitioners play in supporting clients to meet their tax and superannuation obligations.

Most registered tax practitioners seek to comply with their professional obligations. Our regulatory settings therefore prioritise education, guidance and early engagement, while applying targeted regulatory action where risks to consumers or system integrity are higher. Our approach is informed by data, intelligence and insights, and is refined in response to emerging risks and changes in the operating environment.

We report our regulatory performance in accordance with the Australian Government's Regulator Performance Framework. Regulatory performance is presented through the following 3 principles of regulator better practice:

Principle 1 – Continuous improvement and building trust

We adopt a whole-of-system perspective and continuously improve how we regulate the tax practitioner profession to build trust and confidence.

Insights from registration, compliance and conduct activities inform improvements to regulatory settings, guidance and practice. Clear communication and engagement with practitioners and stakeholders supports understanding of professional obligations and confidence in our regulatory role.

Principle 2 – Risk-based and data driven

We manage risks proportionately, maintaining essential safeguards while minimising regulatory burden on compliant practitioners.

Regulatory actions are guided by assessments of risk, behaviour and potential harm to consumers and the tax system. We apply a graduated range of responses, from education and support through to firmer action where required, escalating our response when risks persist or standards are not met.

Principle 3 – Collaboration and engagement

We are a transparent and responsive regulator, implementing regulation collaboratively.

Engagement with practitioners, professional associations, the ATO and other stakeholders supports shared understanding, informs regulatory design and strengthens compliance outcomes. Openness about regulatory priorities and approaches reinforces accountability and trust in the regulation of the tax practitioner profession.

Statement of Expectations and Statement of Intent

Our Ministerial Statement of Expectations, which sets out the government's expectations for how the TPB performs its regulatory role, and our Regulator Statement of Intent, which explains how we will meet those expectations, are publicly available on the Treasury website.

Risk management

Our risk management framework aligns with our legal responsibilities under the PGPA Act and the Commonwealth Risk Management Policy. We take a balanced approach to risk appetite, focusing on the most significant risks while avoiding unnecessary red tape for tax practitioners and ensuring resource requirements remain proportionate.

Recognising our operational independence, we operate within the ATO's Risk Framework, ensuring alignment and improved 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 efficient, effective, economic and ethical public services.

Enterprise risk	Risk description	Risk management strategy
Tax and superannuation performance adversely influenced by tax practitioners	There is a risk that tax practitioners adversely influence the tax system because regulation is ineffective, including lowered standards and tax practitioners operating outside the system or outside their professional and ethical obligations. This would result in reduced performance of the tax and superannuation systems and diminished community confidence in the tax profession, the tax system, the ATO, and the TPB.	We are managing this risk through supervision and compliance that is fair and proportionate to risks. We use analytics and intelligence to assess risks in our regulated population and a range of compliance treatment responses including preventative early warning messaging, nudges, enquiries, investigations, sanctions and litigation. In 2026–27, we will encourage a level playing field, cooperation and transparency and supporting voluntary compliance by providing guidance and publishing our compliance priorities.
Registration integrity	There is a risk that the TPB's registration process lacks integrity because individuals and entities are registered despite not meeting eligibility requirements such as education, experience, or ethical standards. This adversely impacts tax and superannuation outcomes for clients and the community, creates an unlevel playing field, and undermines confidence in the TPB, the tax system, and the profession. There is also a risk misconduct is not identified or addressed through timely regulatory action against unregistered preparers and unregistered advisers.	We are managing this risk through improvements to our support over the tax practitioner lifecycle, including proof of identity, risk assessments (disqualified entities, significant breach reports, personal tax obligations), an annual renewal process, ATO coordination in fraud detection and our compliance improvements.
Collaboration with stakeholders, other government agencies, and partners	There is a risk that the TPB does not collaborate effectively with stakeholders, other government agencies, and partners. This would result in missed opportunities to support the tax practitioner profession and positively influence and shape the tax practitioner regulatory environment, including areas of law reform, guidance and compliance strategies.	We are managing this risk by providing advice to the Treasury and government and working closely with the ATO. Our views on policy, law, guidance and administration are shaped by consultation and collaboration with stakeholders, especially the community, tax profession, professional associations and education providers.
Client services	There is a risk that the TPB does not deliver efficient and effective services and support to tax practitioners. This could result in missed opportunities to strengthen the tax system, increased costs, unnecessary regulatory burdens, and confusion about regulatory obligations.	We are managing this risk by understanding tax practitioner needs and their professional "lifecycle" to maximise our support with community awareness, registration standards (education, experience, ethics), practical guidance products, continuing professional education, appropriate supervision and leveraged compliance strategies.

Enterprise risk	Risk description	Risk management strategy
Technology and systems	There is a risk that the TPB is unable to develop and maintain reliable, secure, and contemporary technology systems. This includes risks relating to cybersecurity, the use of AI, and the reliability and availability of systems. This could result in reduced service delivery capability, security vulnerabilities, and disruption to TPB operations.	We are managing this risk by understanding the technological needs of our staff, tax practitioners and the public and prioritising investment in technology to service those needs. We will respond to system incidents in an effective and timely manner and make enhancements.
Data use and governance	There is a risk that the TPB does not use or manage data lawfully and ethically. This could result from weaknesses in data governance, management, or oversight. Weaknesses in these areas could lead to missed opportunities to harness the benefits of data or unlawful or unethical data use, causing material reputational damage to the TPB and the APS.	We are managing this risk by prioritising strong data governance and assurance to ensure data is used lawfully and transparently. We support responsible data use to ensure data is secure, accurate and used in conformance with law.
Workforce, capability and culture	There is a risk that the size and skill set of the TPB's workforce do not meet the demands of its regulatory role. This would negatively impact staff health, wellbeing and organisational culture, reduce the performance of the TPB, and undermine trust in the TPB.	We manage this risk through a targeted People and Culture strategy that outlines clear areas of focus and goals to build workforce capability, support wellbeing, and shape our organisational culture. This approach is further supported by annual People and Culture Strategy implementation plans that reviews and sets where efforts will be made. The plan is supported by leveraging the exemplary systems and processes put in place by the ATO to manage regulatory requirements as well as uphold expected standards of behaviour and organisational performance. This process aims to ensure strong controls over workforce planning, recruitment, training, and wellbeing programs.

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.

Since the ACNC was established in December 2012, the operating environment for the ACNC and the charity sector we regulate has evolved – some challenges impact all sectors, while others are more specifically related to, or impact, the charity sector.

For the ACNC, we are now regulating more charities than ever before. The ACNC oversaw 57,672 charities in June 2013 (shortly after our establishment). For many years, the number remained relatively stable at around 58,000–60,000. Over the past 2 years, however, it has grown significantly, reaching 65,245 charities as at 1 March 2026. This is an increase of around 7,500 charities since June 2013, representing a 13% increase.

The environment for charities remains challenging. The sector is under strain as higher operating costs – such as workforce expenses and insurance premiums – converge with growing community needs, including those flowing from persistent cost of living pressures. Charities are often at the frontline of emerging social issues, responding to international crises, more frequent natural disasters, housing pressures and growing concerns around social cohesion. Against a backdrop of new and changing risks to Australian and global communities (including those posed by technological change such as AI and security risks), the impact of these challenges is being keenly felt, particularly by certain parts of the sector.

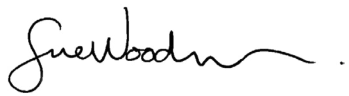
As we strengthen and modernise our regulatory practices, the ACNC will continue to focus on supporting an increasing number of charities to understand and comply with their regulatory responsibilities to the ACNC.

This involves:

- maturing our regulatory approach, preserving our 'education-first' approach while ensuring our regulation continues to promote public trust and confidence in the sector
- investing in new technology to make it easier for charities to comply and for our staff to do their work effectively and efficiently
- strengthening our data and intelligence capability to better target and support our regulatory work.

While the ACNC is an independent body with our own Act and regulations, we benefit from the oversight provided by the Commissioner of Taxation as the Accountable Authority for the ACNC and ACNC Advisory Board, and their ongoing support for the effective operation of the ACNC's regulatory functions.

We remain committed to support a transparent, well-governed and vibrant Australian charity sector that helps to support the community.



Sue Woodward AM
ACNC Commissioner

Key elements

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.

Purpose
Why the entity exists.

Vision
What we aspire to be.

Key activity
Lasting and significant programs or areas of work undertaken to assist in the entity achieving its purpose over the 4-year corporate plan period.

Performance measures
How the achievement of an entity's purpose will be measured and assessed.

Operating context
Key activities are undertaken to achieve an entity's purpose within an operating context comprising:

- the environment in which the entity will operate
- the capability required by an entity
- risk oversight and management systems
- how the entity cooperates with others
- how any subsidiaries will contribute.

Purpose

As the national regulator of charities, we register and regulate Australia's charities. Our purpose is:

Promote public trust and confidence in Australian charities.

Key activity

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

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

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

Our staff are central to delivering our purpose. Our shared vision – charities that inspire confidence and respect – is supported by a culture of continuous improvement and 3 key areas of capability that enable us to deliver on our purpose.

Workforce

We maintain our own corporate governance, finance and people and culture functions, while drawing on corporate services from the ATO.

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

Technology

The ACNC is 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, we offer user-friendly online services and a range of alternative communication methods – such as phone, email, social media and interactive online tools – to support charities to meet their obligations. We are committed to ensuring our digital capability is fit-for-purpose and complies with the Australian Government's Data and Digital Government Strategy.

We will continue to invest in new technology (including AI) to make it easier for:

- charities to engage with us simply, consistently and securely
- the public to use the Charity Register
- our staff to do their jobs effectively and efficiently.

Data and analytics

We collect a large amount of data about the Australian charity sector and the landscape that they 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. Data informs our risk-based approach to compliance, allowing us to protect and maintain public trust and confidence in the sector.

We are committed to maximising the use of our data and sharing our data and insights as widely as possible to help inform the public, donors and other stakeholders about the charity sector.

We 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. This data is also used to shape our policy submissions, ensuring all levels of government understand the impact of proposed reforms on Australia's charities.

Environment

A range of factors influence our ability to maintain public trust and confidence in the charity sector. Some are specific to the ACNC, while others reflect broader global or sector-wide issues. Together, these internal and external influences shape how we pursue our purpose.

Regulating more charities

The number of registered charities has grown substantially – from 57,672 in June 2013 to 65,245 on 1 March 2026. This is an increase of around 7,500 charities, representing a 13% increase.

We expect the number of registered charities to continue to increase because of the self-assessing income tax exempt reforms being administered by the ATO (which commenced from 1 July 2023). The number of affected entities and the timing of applications remains unknown, which may affect our ability to register new charities in a timely manner.

We continue to work with key charity and NFP stakeholders, including peak bodies, to help streamline the registration process. We continue to promote and refine our guidance, such as our self-assessment tool, which helps NFPs to identify whether they are charitable. We also work closely with the ATO to identify and support affected NFPs.

At the same time, we need to support charities to comply with their obligations to the ACNC, including lodgment of an annual return to the ACNC (the Annual Information Statement).

As the number of registered charities grows, we are committed to finding new ways to support an increasing number of charities to meet their obligations. We have developed additional proactive strategies to follow up with and remind newly registered charities of their obligations to the ACNC. We are committed to improving service efficiency and embracing technology in line with the government's productivity agenda, strengthening our ability to support more registered charities while delivering high-quality outcomes for charities and the public.

Trust in charities

The ACNC plays an important role in supporting trust and confidence in the charity sector; however, trust is not something that can be regulated into existence. Accountability and integrity are responsibilities shared between charities and the ACNC.

Every charity contributes to maintaining trust through the way they do their work. The ACNC legislation including the Governance Standards are important guard rails, but each charity must ensure their actions align with their mission.

We support the sector to better understand the level of charity governance that we expect through guidance and a variety of online tools that help charities to self-assess compliance. This is consistent with our 'education-first' regulatory approach, which is informed from our own learning, whether it be through learning from the experience of other charity regulators (both within and outside Australia) or via insights received from our consultation and advisory forums. We also share our insights across government.

We continually promote the Charity Register, which allows the public to check if an entity is registered with us in addition to information about that charity (including the people responsible for running the charity).

Pressures faced by charities that can affect their ability to comply with obligations

Charity resources remain stretched due to:

- increasing demand among people experiencing vulnerability, who turn to charities for help when impacted by cost-of-living pressures
- economic and societal challenges driven by local and global economic factors, geopolitical tensions and rising operational costs (including insurance premium increases and energy costs), as well as 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. This includes changing technologies and the risks they present, including identity, access and security, and information accuracy. Charities often hold the personal information of beneficiaries and donors. Some also hold health information, and it is important for charities to protect themselves from cyber risks and manage cybersecurity incidents.

To support the charity sector to manage risks, we publish tailored and fit-for-purpose guidance, often after consultation with other regulators and sector experts. We are committed to refining our guidance based on any new findings or insights.

The Charity Register allows the public to easily find a registered charity to support or seek support from. Charities can also use the Charity Register to find like-minded organisations to work with.

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 – some that affect all sectors (the changes to access to social media, for example) and others specific to the sector (National Fundraising Principles, for example). 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:

- any reforms associated with government inquiries and reports
- 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 will proactively share our data and insights to help ensure the impacts of potential reforms are clearly understood. Where relevant, we work with agencies to minimise unnecessary red tape for charities. We share updates and guidance to help charities to understand any new obligations, including with our consultation and advisory forums (which include state and territory fair trading regulators).

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

Includes:

- Australian Taxation Office
- The Treasury
- Other commonwealth agencies (such as the Australian Securities and Investments Commission)
- State and territory governments.

Users of ACNC data

Includes:

- Public
- Philanthropists and donors
- Academics and researchers
- Policy makers
- Charities and the broader NFP sector
- Peak bodies
- Media.

Other regulators for charities

Includes:

- Other national regulators (such as the Department of Education)
- State and territory regulators.

Consultation and advisory forums

Includes:

- ACNC Advisory Board
- ACNC Performance, Audit and Risk Committee
- Consultation forums (including the Charity Forum and sub-sector forums).

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.

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.

Consultation and advisory forums

We collaborate with various forums in accordance with our Stakeholder Engagement Framework to support continuous improvement. The Charity Forum includes representatives of the charity sector and professional advisers to the charity sector (primarily from the legal and accounting professions). 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.

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 65,000 charities.

Our regulatory functions

Our regulatory activities include:

- registering charities
- maintaining a public register of charities, which includes monitoring activities such as our double defaulter process (where we revoke charity status for those that persistently fail to meet their reporting obligations), our reviews of continued entitlement to registration of deductible gift recipient-endorsed charities, and enforcement activities (including investigations), which may result in use of specific regulatory powers including revocation
- working across government to reduce the regulatory burden on charities by sharing ACNC data (in accordance with our 'report-once, use often' framework)
- providing guidance, education and advice
- informing all levels of government (including public policy makers), researchers, the public and the media about the work of the charity sector through submissions, reports, advice and other support.

These activities support a transparent and well-governed charity sector, which helps promote public trust and confidence in charities.

Our regulatory approach

Our regulatory approach is proportionate and risk-based, with a strong emphasis on education and guidance.

Most people involved in charities are honest, act in good faith and try to do the right thing. Most of our regulatory effort is focused on education – this is consistent with 60% of charities being small, earning less than $250,000 in revenue and having limited resources (for example, people). The ACNC will take a firmer approach where vulnerable people or significant charity assets are at risk, where there is evidence of serious mismanagement or misappropriation, or if there is a serious or deliberate breach of the ACNC Act or ACNC Regulations.

We report regulator performance in accordance with the Australian Government's Regulator Performance Framework. Regulator performance is presented through the 3 principles below, which collectively address all Regulator Performance Indicators.

Principle 1 – Continuous improvement and building trust

We adopt a whole-of-system perspective and continuously improve how we regulate to build and maintain public trust and confidence in Australian charities.

We draw on insights from government, other regulators, our consultation and advisory forums, and our work (such as our registration and compliance activities) to continually improve our regulation, guidance and service delivery in a way that supports best practice. This supports charities to meet their obligations and strengthens confidence in the sector and in the ACNC's regulatory approach.

Principle 2 – Risk-based and data driven

We manage risks proportionately, maintaining essential safeguards while minimising regulatory burden.

Our regulatory approach is risk-based, and we use data to prioritise our monitoring and compliance activities (including investigations) on charities that present the greatest risk to public trust and confidence. Most of our effort is focused on education, escalated to more significant actions depending on the level of risk and the responsiveness of charities when problems arise.

Principle 3 – Collaboration and engagement

We are a transparent and responsive regulator, implementing regulation in a modern and collaborative way.

In line with our stakeholder engagement framework, engagement with stakeholders such as government, users of ACNC data, other regulators for charities and consultation and advisory forums (including the ACNC Advisory Board, ACNC Charity Forum, sub-sector specific forums and 'meet the regulator' events) ensures that we regulate in the public interest by promoting transparency in the sector and by being transparent in our own operations within the limits of our legislative framework. This helps build trust, improves how we communicate what the regulations are and how to comply with them, and creates a feedback loop that supports continuous improvement in our approach to regulation.

Statement of Expectations and Statement of Intent

Our Ministerial Statement of Expectations, which sets out the government's expectations for how the ACNC performs its regulatory role, and our Regulator Statement of Intent, which explains how we will meet those expectations, 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	Risk management strategy
Maintaining the accuracy of the Charity Register	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.	We conduct risk assessments of all registration applications and review a sample of our decisions. 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. The risk-based approach includes data analytics profiling in addition to using public and government information to identify charities at highest risk of non-compliance.
Managing cyber risks	There is a risk that data held by the ACNC may be deleted, manipulated, stolen or misused, undermining trust in the ACNC and government.	We continue to enhance cybersecurity capabilities on our systems, which includes prioritising security patches and updates, to ensure we better meet whole-of-government requirements. 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.
Maximising our workforce capability	There is a risk that as a small agency with limited resources, our staff may not have the right technology, tools or skills required for the future. This may compromise our ability to provide quality services to charities, the public and government.	We constantly monitor our external environment to identify technology and tools that can assist our staff to complete their job more efficiently. We use our relationships with the Charity Forum, Advisory Board, the ATO and the Treasury to ensure we are aware of our operating environment and how this may impact on future skills we may require. When recruiting, we aim to find the people with the right skills. We are committed to developing our staff through learning and development opportunities.

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 NFP 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.

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.[2]

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 – to us, and to the government and the Australian community.

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

These 2026–27 performance measures will be reported against in the annual performance statements, due to be published in late 2027 as part of the Commissioner of Taxation's annual report.

2 The *Australian Taxation Office corporate plan 2026–27* includes an overview of the relevant methodology for each performance measure, noting an extended methodology will be included in the annual performance statements.

Program 1.1: Australian Taxation Office (ATO)

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Registration** TFNs for ASIC registered companies are monitored, with controls in place to prevent deregistered companies from operating within the tax and superannuation systems	Monthly reconciliation processes confirm that deregistered companies are prevented from operating in the tax and superannuation systems, with any discrepancies identified and managed			

Rationale for measure: A measure of the integrity of the TFN register through the ATO's management of the TFN lifecycle.

Data sources: ATO systems.

Methodology: Monitoring the TFN Register utilising the ATO's processes and available data to identify the company's position within their lifecycle and remove those which are inactive on a monthly basis. TFNs may also be reactivated if required.

Comparison to 2025–26: Measure has been re-designed to more closely align to the ATO's core responsibility of maintaining the integrity of the TFN registers.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Registration** TFNs for individuals are monitored, with controls in place to prevent inactive taxpayers from operating within the tax and superannuation systems	Annual reconciliation processes are conducted to ensure that inactive taxpayers are prevented from operating in the tax and superannuation systems, with any discrepancies identified and managed	Biannual reconciliation processes are conducted to ensure that inactive taxpayers are prevented from operating in the tax and superannuation systems, with any discrepancies identified and managed		

Rationale for measure: A measure of the integrity of the TFN register through the ATO's management of the TFN lifecycle.

Data sources: ATO systems.

Methodology: Monitoring of the TFN Register utilising the ATO's processes and available data to identify the individual's position within their lifecycle and remove those which are inactive annually (biannually for forward years). TFNs may also be reactivated if required.

Comparison to 2025–26: Measure has been re-designed to more closely align to the ATO's core responsibility of maintaining the integrity of the TFN registers.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Lodgment** Proportion of activity statements lodged on time	78%	78%	78%	78%

Rationale for measure: A measure to show the number of activity statements lodged on time as a proportion of the population with a due lodgment obligation.

Data sources: ATO systems.

Methodology: The proportion of on-time lodgment (percentage) is the number of activity statements 'lodged on-time' divided by the number of 'due activity statement lodgments' (multiplied by 100, expressed as a percentage and rounded to one decimal point).

Comparison to 2025–26: Performance measure separated from 'Proportion of income tax returns lodged on time' to give a clearer read on performance.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Lodgment** Proportion of income tax returns lodged on time	83% (2025–26 returns)	83% (2026–27 returns)	83% (2027–28 returns)	83% (2028–29 returns)

Rationale for measure: A measure to show the number of income tax returns lodged on time as a proportion of expected lodgments due under self-assessment.

Data sources: ATO systems.

Methodology: The proportion of on-time lodgment (percentage) is the number of income tax returns 'lodged on-time' divided by the number of 'due income tax returns' (multiplied by 100 and expressed as a percentage and rounded to one decimal point).

Comparison to 2025–26: Performance measure separated from 'Proportion of activity statements lodged on time' to give a clearer read on performance.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Tax gap** As a proportion of revenue	8.2%	7.4%	6.8%	6.6%

Rationale for measure: 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.

Data sources: ATO systems, models, economic data.

Methodology: 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 ato.gov.au/taxgapprinciple.

Comparison to 2025–26: Target for 2026–27 has changed from '7.1%' to '8.2%' and forward estimate targets have been revised.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Total revenue effects** Revenue from all compliance activities	$16.7 billion	$16.7 billion	$16.7 billion	$16.7 billion

Rationale for measure: 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.

Data sources: ATO systems, models.

Methodology: The result for total revenue effects is calculated by combining the additional revenue estimated as result of lodgment action, prevention, protection, audit action, sustained compliance and payment action where methods are sufficiently mature and endorsed. Significant refunds following dispute resolution will be subtracted where the refund relates to ATO compliance action and reported as a revenue effect in a prior year.

Comparison to 2025–26: Target for 2026–27 changed from '$16.3 billion' to '$16.7 billion'.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Payment** Proportion of liabilities paid on time by value	88%	88%	88%	88%

Rationale for measure: A measure of the effectiveness of the ATO's debt prevention and broader payment compliance strategies.

Data sources: ATO systems.

Methodology: 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 on time and in full. Payments made on time is divided by tax liabilities raised to obtain the result (multiplied by 100 and expressed as a percentage).

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Debt** Ratio of collectable debt to net tax collections	7%	7%	7%	7%

Rationale for measure: A measure of the effectiveness of the ATO's debt prevention, collection and management strategies.

Data sources: ATO systems, ATO financial statements.

Methodology: The result is the average of each of the 12 end-of-month collectable debt figures throughout the financial year divided by the 12-month 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.

Comparison to 2025–26: Methodology change to remove the lag in rolling net tax collections. This ensures that only performance for the 12 months covered by the annual performance statements is reported.
Target for 2026–27 changed from '6%' to '7%'.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Cost of collection** Cost to collect $100	±5c from previous year			

Rationale for measure: A measure to show the trend in the ATO's costs of collections of adjusted net taxation collections.

Data sources: ATO systems.

Methodology: 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).

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 2	**Compliance cost** Adjusted median cost to individual taxpayers of managing their tax affairs	A decrease, or no more than 2% increase over the prior year figure.			

Rationale for measure: 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).

Data sources: ATO Individuals tax return data; and Australian Bureau of Statistics (ABS), Average Weekly Earnings – Persons; Full Time; Adult: Ordinary time earnings (AWOTE) – Original series.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 2	**Service satisfaction** Taxpayer satisfaction with their recent interaction with the ATO	65%	65%	70%	70%

Rationale for measure: A measure of the overall taxpayer experience after interacting with the ATO.

Data sources: ATO client experience survey.

Methodology: Results for this measure are derived from 2 surveys, a client experience survey and a digital experience survey. Participation is voluntary. The result is calculated by averaging the results of 6 questions asked in the Client experience survey and 2 in the Digital experience intercept survey. The result is reported as a percentage.

Comparison to 2025–26: Changes to the measure name, the methodology has been expanded to provide broader coverage of the taxpayer interactions and the target adjusted to reflect a new baseline resulting from the change in methodology.

Program 1.2: Tax Practitioners Board (TPB)

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
TPB 5	Tax practitioner feedback	80% of tax practitioner feedback is positive			

Rationale for measure: To measure tax practitioner feedback regarding the TPB's guidance and support material.

Data sources: Annual survey of tax practitioners.

Methodology: Responses of 'always' plus 'sometimes' to the ATO annual survey question: Does the Tax Practitioners Board support and guidance material effectively assist you to understand the standards required of tax practitioners?

Comparison to 2025–26: Change in frequency of survey from biannual to annual. Survey question has been revised.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
TPB 5	Sanctions are appropriate	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.

Methodology:

1. Litigation results are recorded in the decisions handed down by the Federal Court and Administrative Review Tribunal.
2. 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 2025–26: The performance rating scale has changed as to whether the target has been achieved from 100% of court and tribunal outcomes are 'positive' to 85% of court and tribunal outcomes are 'positive'.

Program 1.4: Australian Charities and Not-for-profits Commission (ACNC)

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ACNC 6	**Percentage of time that the Charity Register is available (excluding scheduled maintenance)**	99%	99%	99%	99%

Rationale for measure: 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).

Data sources: Charity Register, Uptime Robot and Google Analytics.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ACNC 6	**Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision**	90%	90%	90%	90%

Rationale for measure: It is important for the ACNC to process new applications from eligible organisations as quickly as possible once the ACNC has sufficient information to make a decision. This ensures the Charity Register is updated in a timely way and supports charities wishing to access available benefits and concessions. This measure looks at our efficiency in registering new charities, which promotes an accurate Charity Register.

Data sources: The ACNC's case management system (Microsoft Dynamics).

Methodology: 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.

Comparison to 2025–26: No changes.

Program 1.5–1.22: ATO administered programs

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**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	Refundable film and digital games tax offset claims are subject to ATO risk detection processes			

Rationale for measure: 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.

Data sources: Administrative data.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.7 – Fuel Tax Credits Scheme** Fuel Tax Credits Scheme gap	3%	3%	3%	3%

Rationale for measure: 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.

Data sources: ATO systems, models, economic data.

Methodology: 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 ato.gov.au/FTCgap.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.9 – Product Stewardship for Oil** Product Stewardship for Oil gap	1%	1%	1%	1%

Rationale for measure: 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.

Data sources: ATO systems, models, economic data.

Methodology: 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 Australian Border Force 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 ato.gov.au/PSOgap.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.10 – Research and Development Tax Incentive** RDTI refundable claims are subject to RDTI-specific risk detection processes	RDTI refundable claims are subject to risk detection processes			

Rationale for measure: 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.

Data sources: Administrative data.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.10 – Research and Development Tax Incentive** 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%

Rationale for measure: This measure demonstrates 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.

Data sources: Administrative and third-party data.

Methodology: 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. The calculation excludes company income tax returns that the ATO was unable to amend because DISR's decision was received after a relevant period of review had expired.

Comparison to 2025–26: Change to the methodology to exclude company income tax returns that the ATO was unable to amend because DISR's decision was received after a relevant period of review had expired.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.11 – Low Income Superannuation Tax Offset** Proportion of original contributions paid within 60 days	97%	97%	97%	97%

Rationale for measure: This measure demonstrates we are making payments to superannuation funds under the Low Income Superannuation Tax Offset (LISTO) program in a timely manner.

Data sources: ATO systems.

Methodology: 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).

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.12 – Private Health Insurance Rebate** Private health insurance rebates are subject to risk preventative and corrective processes	Private health insurance rebates are subject to risk preventative and corrective processes			

Rationale for measure: 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.

Data sources: Administrative and third-party data.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.13 – Superannuation Co-contribution Scheme** Proportion of original co-contributions paid within 60 days	97%	97%	97%	97%

Rationale for measure: A measure that demonstrates the ATO is making payments to superannuation funds under the Superannuation Co-contribution Scheme in a timely manner.

Data sources: ATO systems.

Methodology: Under the Superannuation 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).

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.14 – Superannuation Guarantee Scheme** Superannuation guarantee gap as a proportion of superannuation guarantee contributions	No target	Under development	Under development	Under development

Rationale for measure: 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.

Data sources: ATO systems, models, economic data.

Methodology: The ATO applies a bottom-up approach to calculate the superannuation guarantee gap.
Step 1: Estimate unreported superannuation guarantee contributions
Step 2: Estimate non-detection
Step 3: Estimate non-pursuable debt
Step 4: Calculate the 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 ato.gov.au/SGgapmethodology.

Comparison to 2025–26: Target for 2025–26 changed from 'under development' to '5.9%'. 2026–27 target changed from 'under development' to 'No target' pending establishment of a new performance baseline, Methodology changed to include non-pursuable debt.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.14 – Superannuation Guarantee Scheme** Value of superannuation guarantee charge: • raised (including penalties and interest) • collected	Raised: $1,741 million Collected: $1,056 million	Raised: Methodology as per 2026–27 Collected: Methodology as per 2026–27	Raised: Methodology as per 2026–27 Collected: Methodology as per 2026–27	Raised: Methodology as per 2026–27 Collected: Methodology as per 2026–27

Rationale for measure: A measure of the value of superannuation guarantee charge raised (including penalties and interest) and collected.

Data sources: ATO financial statements.

Methodology: The value is a data item extracted from the end-of-year ATO financial statements..

Comparison to 2025–26: Targets for 2026–27 changed for raised from '$1,500 million' to '$1,741 million' and for collected from '$915 million' to '$1,056 million'.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.14 – Superannuation Guarantee Scheme** Value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds	$977 million	Methodology as per 2026–27	Methodology as per 2026–27	Methodology as per 2026–27

Rationale for measure: A measure of the value of superannuation guarantee charge entitlements distributed to individuals or superannuation funds.

Data sources: ATO financial statements.

Methodology: The value is a data item extracted from the end-of-year ATO financial statements.

Comparison to 2025–26: Target for 2026–27 changed from '$804 million' to '$977 million'.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.14 – Superannuation Guarantee Scheme** 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: $3,913 million Irrecoverable at law or uneconomical to pursue: $357 million	Debt on hand: Methodology as per 2026–27 Irrecoverable at law or uneconomical to pursue: Methodology as per 2026–27	Debt on hand: Methodology as per 2026–27 Irrecoverable at law or uneconomical to pursue: Methodology as per 2026–27	Debt on hand: Methodology as per 2026–27 Irrecoverable at law or uneconomical to pursue: Methodology as per 2026–27

Rationale for measure: 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.

Data sources: ATO financial statements.

Methodology: The value is a data item extracted from the end-of-year ATO financial statements.

Comparison to 2025–26: Targets for 2026–27 changed for debt on hand from '$4,300 million' to '$3,913 million' in 2026–27 and the irrecoverable at law or uneconomical to pursue from '$222 million' to '$357 million'.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 3	**Program 1.15 – Interest on unclaimed superannuation accounts paid** Interest on unclaimed superannuation money is paid when required	The ATO pays interest on unclaimed superannuation money when required			

Rationale for measure: This measure demonstrates that the ATO performs its role to pay credit interest on all unclaimed superannuation monies direct payments and rollovers when required by the *Superannuation (Unclaimed Money and Lost Members) Act 1999*.

Data sources: Administrative data.

Methodology: Analysis of ATO documentation and data relating to the operation of systems, processes and controls that ensure interest is paid when required by the *Superannuation (Unclaimed Money and Lost Members) Act 1999.*

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.16 – Interest on Overpayment and Early Payments of Tax** 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			

Rationale for measure: This measure ensures the ATO performs its role to apply interest on overpayments and early payments in line with the *Taxation (Interest on Overpayments and Early Payments) Act 1983*.

Data sources: Administrative data.

Methodology: 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 *Taxation (Interest on Overpayments and Early Payments) Act 1983*.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 1	**Program 1.17 – Bad and Doubtful Debts and Remissions** Ratio of debt uneconomical to pursue to net tax collections	Below 1%	Below 1%	Below 1%	Below 1%

Rationale for measure: A measure of the ratio of debt determined to be uneconomical to pursue as a proportion of year-to-date net tax collections.

Data sources: ATO systems, ATO financial statements.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.18 – 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			

Rationale for measure: 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.

Data sources: ATO website and administrative data.

Methodology: Analysis of ATO documentation and data relating to the accuracy of information about the seafarer tax offset on the ATO website.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**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	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	N/A – new measure and associated target to be developed

Rationale for measure: 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.

Data sources: Administrative data.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**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	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	N/A – new measure and associated target to be developed

Rationale for measure: 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.

Data sources: Administrative data.

Methodology: 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.

Comparison to 2025–26: No changes.

Key activity	Performance measure	Performance target 2026–27	2027–28	2028–29	2029–30
ATO 4	**Program 1.22 – Loss Refundability for Small Start-ups** Measure under development	Under development			

Rationale for measure: New program.

Data sources: Under development.

Methodology: Under development.

Comparison to 2025–26: This is a new administered program that was introduced as part of the Federal budget 2026–27.

5 Appendices

Version changes

Since the publication of the *Australian Taxation Office corporate plan 2025–26*, there have been changes made to the operating context and performance measures for the Australian Tax Office listed entity.

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 2026–27*:

Topic	Changes/inclusions	Page(s)
Operating context	The ATO has adjusted the coverage of its organisational capabilities, including: • the repositioning of content from the former Tax Administration Effectiveness capability to the narratives for key activities 1 and 2 • the repositioning of content from the former APS Reforms capability to the new Our performance evolution capability and to the Workforce capability • new organisational capabilities included for Governance to outline the ATO's robust governance arrangements and Integrity and culture highlighting its pro-integrity culture. The TPB has included a new organisational capability for Governance outlining its robust governance arrangements. The ATO, TPB and ACNC have also provided additional explanatory information as to how each body is applying the government's regulator performance principles when delivering its regulatory responsibilities.	14–32, 37–46, 51–61
Performance measures	The performance framework has been further refined to support the effective measurement of the entity's performance in achieving its purpose over the reporting period. These refinements include the removal of the following performance measures: • Proportion of completed risk assessments (TPB) • Information on how to claim the National Rental Affordability Scheme is accurate and accessible (ATO). In addition to the removal of these measures, further changes have been made to a number of performance measures, with these changes outlined under the relevant performance measure in the performance section of this plan.	64–83

PGPA requirements

The *Australian Taxation Office corporate plan 2026–27* 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 2026–27* and the page references for each requirement.

Topic	Requirement	ATO	TPB	ACNC
Introduction 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.	The statement of preparation and reporting periods are included in the introduction. See page ii		
Purpose Subsection 16E(2)	The purposes of the entity.	Page 5	Page 36	Page 50
Key activities Subsection 16E(2)	The key activities that the entity will undertake in order to achieve its purposes.	Page 5 Key activities are included in the overview on page iv and within the separate sections of the plan.	Page 36	Page 50
Operating context Subsection 16E(2)	The environment in which the entity will operate.	Page 20	Page 39	Page 53
	The strategies and plans the entity will implement to have the capability it needs to undertake its key activities and achieve its purposes.	Page 14	Page 37	Page 51
	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.	Page 28	Page 44	Page 60

Topic	Requirement	ATO	TPB	ACNC
Operating context Subsection 16E(2) *continued*	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.	Page 22	Page 41	Page 56
	How any subsidiary of the entity will contribute to achieving the entity's purposes.	The Australian Taxation Office listed entity does not have subsidiaries.		
Performance Subsection 16E(2)	Details of how the entity's performance in achieving its purposes will be measured and assessed through: • specified performance measures for the entity that meet the requirements of section 16EA of the PGPA Rule 2014. • specified targets for each of those performance measures to which it is reasonably practicable to set a target.	Page 65 The performance measures meet the requirements of section 16EA of the PGPA Rule and specified targets are included where it is reasonably practicable.	Page 72	Page 73
Additional guidance RMG 132 RMG 128	Reference to the listed entity's Portfolio Budget Statement (outcomes and programs). *Corporate plans for Commonwealth entities* (RMG 132).	The overview on pages iv and v outlines the PBS outcome and programs.		
	Demonstrated regulatory performance against the principles on how the entity is meeting the Australian Government's expectations. *Regulator Performance* (RMG 128).	Page 26	Page 43	Page 58
	Ministerial Statement of Expectations and Regulator Statement of Intent made publicly available on regulator websites or on transparency.gov.au. *Corporate plans for Commonwealth entities* (RMG 132).	Page 27	Page 43	Page 59
	Narrative and/or targets supporting the Strategic Commissioning Framework as part of the government's commitment to reduce inappropriate outsourcing and strengthen the capability of the APS. *Corporate plans for Commonwealth entities* (RMG 132).	The ATO's response to the APS Strategic Commissioning Framework covers APS employees across the ATO, TPB and ACNC. See page 15.		

Acronyms and initialisms

ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ACNC	Australian Charities and Not-for-profits Commission
ACNC Act	*Australian Charities and Not-for-profits Commission Act 2012*
AI	Artificial intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
AWOTE	Average Weekly Ordinary Time Earnings
BAS	Business Activity Statement
DISR	Department of Industry, Science and Resources
FOI	Freedom of Information
FTA	Forum on Tax Administration
LISTO	Low Income Superannuation Tax Offset
NFP	Not-for-profit
OPE	Our Performance Evolution
P&C Strategy	People and Culture Strategy
PBS	Portfolio Budget Statements
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	*Public Governance, Performance and Accountability Rule 2014*
RDTI	Research and Development Tax Incentive
RMG	Resource Management Guide
TASA	*Tax Agent Services Act 2009*
TFN	Tax file number
TPB	Tax Practitioners Board

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