



**Australian Government**  
**Australian Taxation Office**

**ATO corporate plan**

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The **Australian Taxation Office** (ATO) is the Australian Government's principal revenue collection agency, administering Australia's tax system and significant aspects of the superannuation system. We administer legislation governing tax, superannuation and the Australian Business Register (ABR), and support the delivery of government benefits to the community.

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**‘Our efforts in 2020 have demonstrated to Australians first-hand how a leading tax and super administration contributes to their economic wellbeing.’**

## Commissioner’s foreword

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For most Australians, 2020 will be remembered as the year that started with the bushfires and then saw the emergence of COVID-19.

For the ATO, the year marks a pivotal point in our journey of reinvention. It will also be remembered as the time we came to play a leading role in providing support to the Australian community when they needed it most.

Rather than distracting from our reinvention journey, our ability to respond has highlighted the importance of our ongoing commitment to transformation and our aspirations for 2024. The *ATO corporate plan 2020–21* renews that commitment and outlines how we’ll continue to contribute to the economic and social wellbeing of Australians in the year ahead.

The ATO’s efforts in 2020 have demonstrated to Australians first-hand how a leading tax and super administration contributes to their economic and social wellbeing. From the rollout of the historic JobKeeper program within just weeks of its announcement, to the tens of billions provided in economic support through cashflow boost and early release of super, our work has had a tangible, meaningful impact in the community.

The ATO’s effective delivery of these large and complex measures is a testament to our strong sense of purpose and shared vision. We have seen an increase in community perceptions of trust and confidence over this period, which recognises our commitment to serving the public.

The progress we made towards those goals was evident even before the emergence of COVID-19. We began the year facilitating increases to the Low and Middle Income Tax Offset, and delivered myGovID and Relationship Authorisation Manager (RAM) for business. At the end of 2019, we successfully deployed a single client accounting system (ASFP) – one of the largest and most complex data conversions in Australian Public Service history, resulting in a whole-of-client account view.

We continued to focus on improving the client experience, as we further enhanced Single Touch Payroll, expanded data-sharing arrangements, and provided support through payment extensions to thousands of people and businesses impacted by bushfires.

Our achievements demonstrate the strength of our people, our culture, our expertise and our leadership. These attributes will remain vitally important in the year ahead, as the community and government continue to look to us to play a crucial role in the national recovery. This corporate plan will further embed these attributes into the way we work and move us closer to our aspirations for 2024.

## Playing a leading role in the pandemic response and recovery

When the extent of the economic impact of COVID-19 became clear, the Australian Government announced a number of stimulus measures to support the community.

The government entrusted some of the most vital of these measures to the ATO.

The ATO is responsible for administering the following stimulus measures in a way that meets community expectations and ensures fairness in the tax and superannuation systems:

- JobKeeper Payment
- Temporary early release of superannuation
- Boosting cashflow for employers
- Enhancing the instant asset write-off
- Backing business investment.

This is in addition to the support the ATO can provide to those going through financial hardship. The ATO provides clients and their representatives with:

- advice and guidance to help navigate entitlements and obligations
- timely access to tailored support options, including quicker access to refunds and possible deferral of some lodgments and payments
- options to enter into low interest payment plans for existing or future tax debts.

We stand ready to support Australia's economic recovery and to serve our clients through these difficult times, with empathy and pragmatism.

## Commissioner's foreword *continued*

This ATO corporate plan has a sharper focus on eight strategic initiatives as our priority areas for 2020–21. We will continue to deliver on core functions – such as Tax Time 2020, the Black Economy Program, and the Tax Avoidance and Serious Financial Crime taskforces – and strengthen superannuation systems and services, while delivering significant outcomes across these eight strategic initiatives.

We'll continue to prioritise administration of the government's stimulus measures, so we can provide Australians with the support they need right now. On the back of COVID-19, we will look at new ways of working for our staff to ensure we have a safe and effective work environment. Meeting our clients' needs is also the motivation behind initiatives such as supporting small business tax performance, our drive to optimise client interactions, and a focus on establishing the Commonwealth Business Registry.

We'll continue to pursue our aspiration of becoming more streamlined and integrated, with our initiatives in the digital space – including strengthening cybersecurity and unlocking our data potential – to improve the way we collect, manage and share our data. Finally, we will take the opportunity to focus on what matters most to ensure we deliver efficiently for the community.

2020 has been a milestone year in more ways than one. Looking back, I am incredibly proud of the progress we've made not just this year but over the course of our reinvention, which enabled us to deliver for the community today. I look forward to seeing us build on this progress in 2020–21, continuing our journey towards 2024 and administering our country's tax and superannuation systems for the benefit of all Australians.



**Chris Jordan**  
Commissioner of Taxation and  
Registrar of the Australian Business Register

This *ATO corporate plan 2020–21* has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*. It covers the period 2020–21 to 2023–24 and includes the plan of the Australian Business Register (ABR).

Due to their operational independence, the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) have produced their own corporate plans.



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# 01

## Overview

### Purpose

The ATO’s purpose is to contribute to the economic and social wellbeing of Australians by fostering willing participation in the tax and superannuation systems.

We have two aspirations for 2024:

- building trust and confidence
- being streamlined, integrated and data-driven.

### Strategic objectives

We have eight strategic objectives, which are grouped into five perspectives:



#### Government

- G1** We build community confidence by sustainably reducing the tax gap and providing assurance across the tax and superannuation systems.
- G2** We design for a better tax and superannuation system to make it easy to comply and hard not to.

#### Client

- C1** Our client experience and interactions are well designed, tailored, fair and transparent.
- C2** We work with and through others to deliver efficient and effective tax and superannuation systems.

#### Workforce

- W1** We are a high-performing workforce with a focus on integrity, the right culture, capability and tools to deliver the best client and staff experience.

#### Operational

- O1** We use data, information and insights to deliver value for our clients and inform decision-making across everything we do.
- O2** Our technology and digital services deliver a reliable and contemporary client experience.

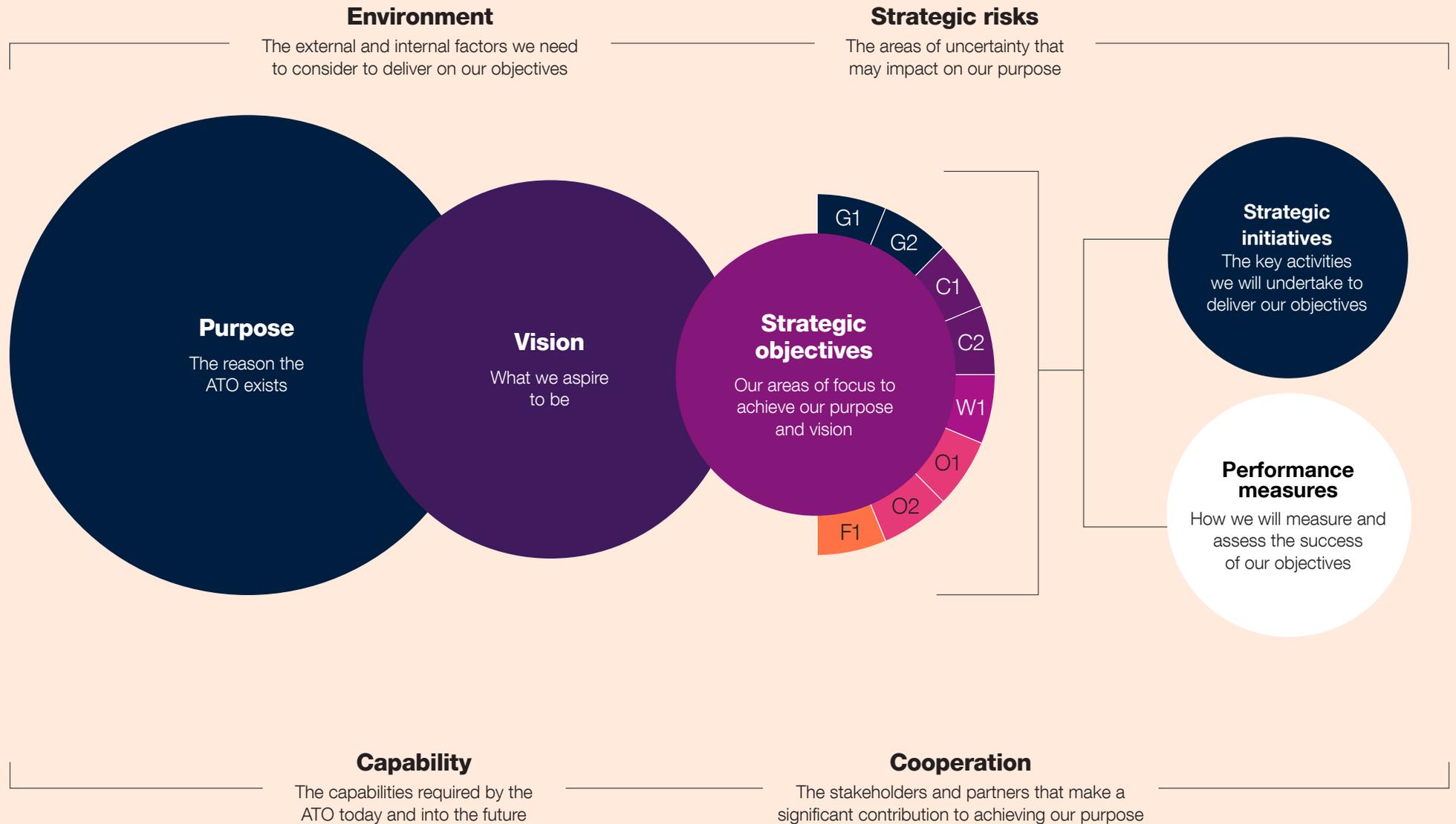
#### Financial

- F1** We strive for operational excellence to achieve efficiency and quality outcomes.

Vision

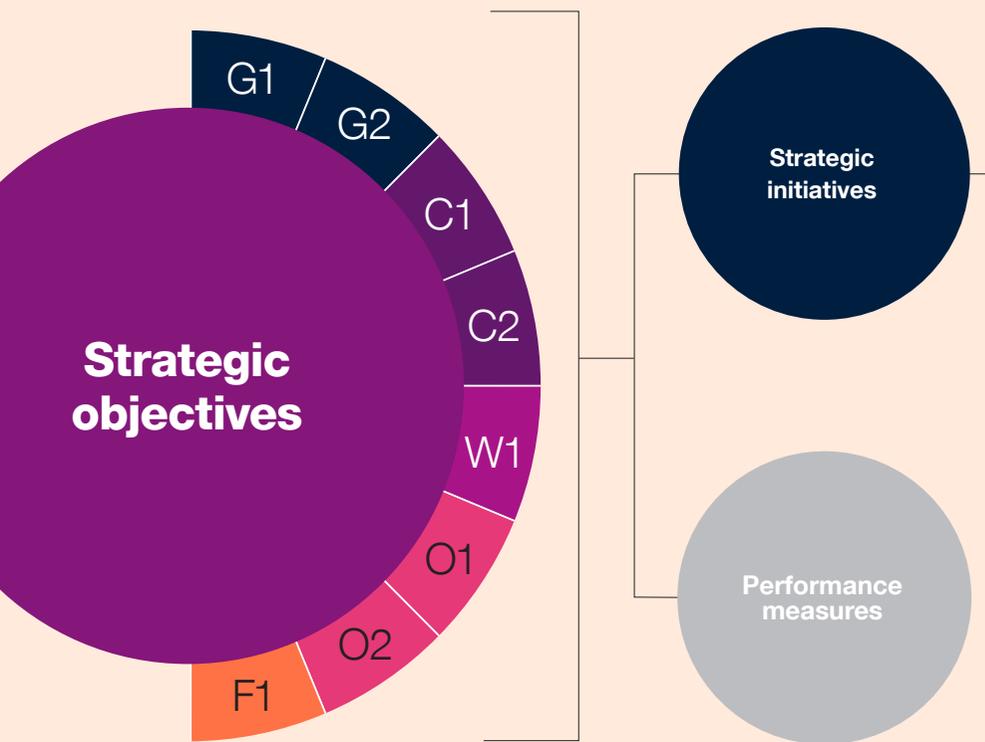
**We are a leading tax and superannuation administration known for our contemporary service, expertise and integrity.**

# How the elements of our plan interrelate



# 02

## Strategic initiatives



### Focus on what matters most

Become a more purposeful organisation and improve client and staff outcomes by ensuring our operating model focuses on the highest value activities and is understood and measured on an end-to-end basis

### Optimise interactions through self-service channels

Create better experiences, making self-service channels the preferred option for the majority of clients and their agents

### Improve small business tax performance

Improve the tax performance of small businesses by integrating tax reporting mechanisms and making verifiable data easier for them to provide, access and use

### Strengthen cybersecurity

Protect our organisation, clients and other ecosystem partners from cyberthreats and data breaches

### Deliver government stimulus measures

Administer government stimulus measures in response to COVID-19 in a way that meets community expectations and ensures fairness in the system

### Establish the Commonwealth Business Registry Service

Operationalise a single business registry service, including director identification numbers, to support streamlined services and make it simpler for businesses to interact with government

### Embed new ways of working

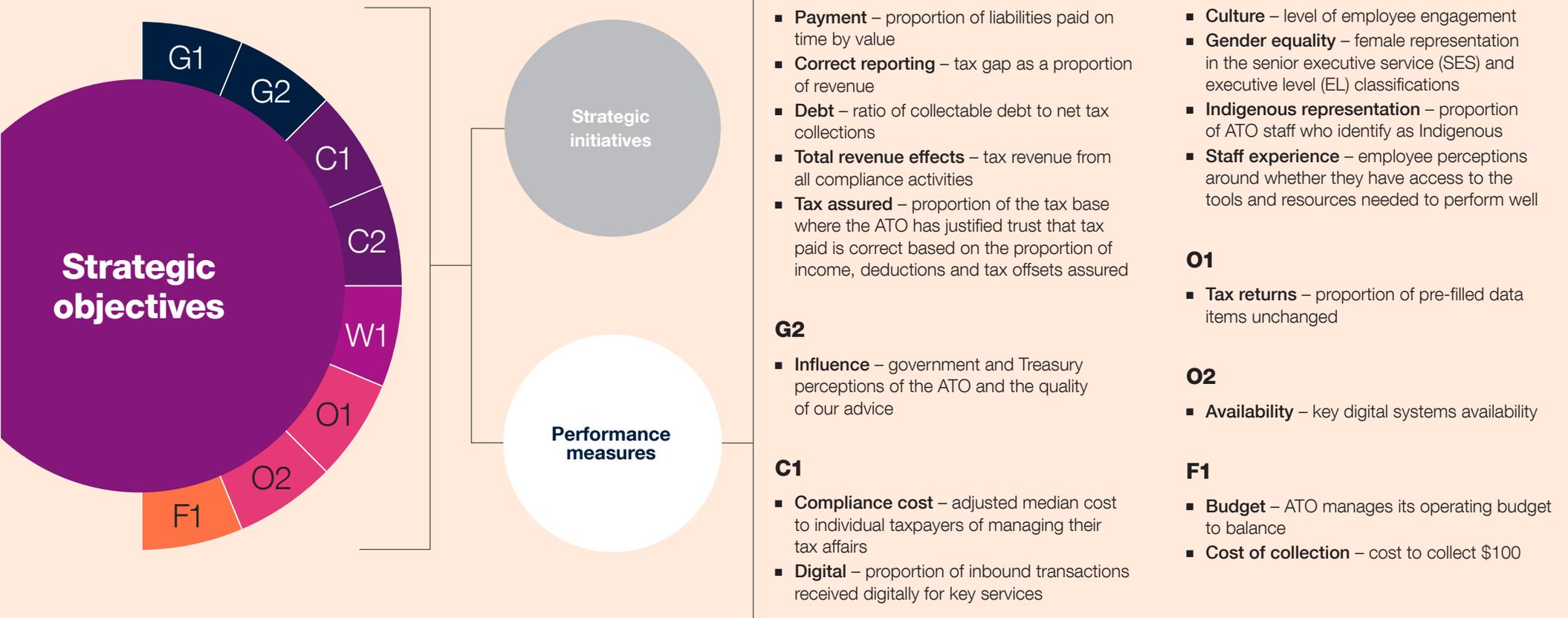
Harness insights from COVID-19 and build on our progress to create an agile workforce with the right culture, capability and staff experience to position us for the future

### Unlock our data potential

Improve the way we collect, manage, share and use data, to build confidence and drive actions that maximise value for the ATO and the community

## 03

## Performance measures





## Environment

The tax and superannuation environment is complex, globally connected and disrupted by geopolitical shifts, emerging technologies and unpredictable events.

This increasing complexity, volatility and uncertainty presents risk to our success and may impact the capabilities the ATO requires into the future. The contemporary environment requires us to anticipate and respond to emerging changes and to balance our commitments to the community and government. Through a clear and shared understanding of our environment, we harness the opportunities presented and build our capability to deliver our strategic intent.

**Table 1: Environment**

### Environmental themes and our approach

#### **COVID-19 pandemic**

The COVID-19 pandemic presents a significant threat to Australia's health and economic prosperity. While the longer-term impacts are still unfolding, we are enhancing our organisational agility to enable a progressive and sustained response. We will explore new ways of delivering quality services and provide ongoing assistance to help the community get back on their feet. Balanced compliance approaches are in place to support those in need and ensure fairness in the tax and superannuation systems.

#### **Complexity of the tax and superannuation systems**

The complexity of the tax and superannuation systems may impact the client experience. Complexity can increase with the introduction of new laws and measures as they interplay with existing dimensions, making it more challenging for clients to navigate their obligations and entitlements. We will continue to work with our partners and the community to understand their needs, and provide reliable advice and uncomplicated services that encourage ongoing engagement and participation.

#### **Equity, fairness and confidence in the tax and superannuation systems**

Understanding community perceptions of the tax and superannuation systems is critical to our ability to provide a service that is transparent and fair. We balance the need for guidance, support and empathy with our regulatory role by being transparent about the work we do, and keep the system fair by dealing with those who seek to exploit or undermine it. By creating a level playing field, we increase fairness in the tax system and build community confidence in our administration.

#### **Meeting community expectations**

Australians expect their government services to be tailored and integrated, with 'humanised' digital experiences that deliver more intelligent, simple and timely interactions. By leveraging data, insights and technology, we can build on our existing mix of digital and human-to-human communication services across a variety of channels to meet evolving community expectations. This includes enhancements to online services, improvements to our website using simple, inclusive language and enabling compatibility with a variety of communication platforms.

#### **Data and cybersecurity**

New technologies and greater mobility of data, coupled with an unpredictable environment, present an increased risk to information security. The ATO has advanced cybersecurity mechanisms and is well equipped to manage and protect taxpayer information. We will continue to build our internal security capability to ensure we maintain community confidence, remain 'future ready' and operate as a cyber-resilient organisation.



## Risk management

Understanding and managing risk is inherent to the achievement of our purpose and objectives as an organisation.

The events and ongoing challenges of 2020 – in particular, the devastation of natural disasters across the country and the continuing pervasive effects of a global pandemic – have further reinforced the importance of a cohesive, adaptive, whole-of-ATO approach to risk management.

Effectively managing risk in this ever-changing environment is critical to supporting our people, our clients, and our partners in the system as we continue to deliver essential services for the community.

We have well-established systems of risk oversight and management that align with

the *Commonwealth Risk Management Policy* and support our compliance with section 16 of the *Public Governance, Performance and Accountability Act 2013*. We actively seek to embed fit-for-purpose risk management into decision-making processes across all our day-to-day operations, supporting clear integration of risk with strategy, planning and performance.

Our strategic risks are aligned to our purpose and aspirations, reflect themes in our environment and guide decision-making across the organisation.

### Strategic risks

#### Government

Our ability to maintain the integrity and fairness of the tax and superannuation systems and influence their design may impact on trust and confidence.

#### Client

Our ability to deliver a well-designed end-to-end client experience that meets expectations may impact on willing participation.

#### Workforce

Our ability to build and retain necessary skills and capability may impact on our efforts to transform our workforce and support evolving needs.

#### Operational

Our ability to improve the way we operate – leveraging data and technology while maintaining integrity – may impact on our vision for tailored and contemporary service.

#### Financial

Our ability to drive efficiency and effectiveness, while continuing to innovate and deliver change, may impact on our aim for sustainable business excellence.

## Risk appetite

As an organisation, we recognise that positive engagement with risk is necessary to make the most of opportunities, deal with threats, foster innovation and build a strong risk culture throughout the ATO.

In doing this, we are:

- willing to accept higher levels of uncertainty where there is a clear opportunity to realise benefits and where risks can be controlled to acceptable levels
- less willing to accept uncertainty where it is not clear that benefits will be realised or where risks are unable to be controlled to acceptable levels.



## Cooperation

We work with a broad range of external stakeholders to effectively manage and shape the tax and superannuation systems that support and fund services for Australians.

Our stakeholders provide input and feedback to improve the administration of the tax and superannuation systems and help us respond to changes in our operating environment. These relationships are built and maintained through consultation forums, established partnerships and memorandums of understanding.

**Table 2: Cooperation**

### Our stakeholder relationships

#### Government

We work across government to ensure our administration is effective. We work productively with Treasury, providing insights to support the design of tax legislative measures and explanatory materials. We exchange data with other agencies to deliver joined-up government services, and work with state and territory revenue offices to collect and administer particular taxes. We also collaborate with other regulatory and law enforcement agencies to deliver improved client services, build our capability, identify fraudulent behaviour and protect the community from criminal activity.

#### Scrutineers

Our relationships with scrutineers, who are appointed by government, foster transparency, and underpin community and government confidence in our administration. The professional and cooperative relationships we have with the Australian National Audit Office, the Commonwealth Ombudsman, the Inspector-General of Taxation and Taxation Ombudsman and the Office of the Australian Information Commissioner continuously improve our administration.

#### Industry and community

Our relationships with industry and the public we serve are paramount to achieving our purpose. We work with representatives across the community, business, tax, superannuation and financial sectors – to harness their specialist knowledge and experience through our stewardship groups, topic-specific focus groups, social media interactions, surveys and other research activities. Our partnerships with digital service providers deliver fit-for-purpose services that enable intermediaries, businesses, superannuation funds and individuals to easily interact with us. We also liaise with third-party data providers, including banks, employers, online platforms and share registries, to collect information that is used to support registration and reporting, identify fraud and recover debt.

#### International partnerships

We work with governments and organisations around the world to share best practice approaches and fight tax evasion and crime. We participate in Organisation for Economic Co-operation and Development (OECD) networks – like the Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC) and the Joint Chiefs of Global Tax Enforcement (J5) – to share intelligence and conduct joint operations to combat cybercrime, cryptocurrency fraud, and enablers and facilitators of offshore tax crime.



## Organisational capability

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

Having a strong organisational capability ensures we can deliver on priorities for the government and the community, and quickly respond to opportunities and challenges in our environment. Our organisational capability will be enhanced to deliver on our strategic objectives for the period 2020–21 to 2023–24, ensuring we are well positioned to support the Australian community.

**Table 3: Capability**

### Capability factors and our approach

**Workforce: We are a high-performing workforce with a focus on integrity, the right culture, capability and tools to deliver the best client and staff experience**

We will achieve this through deliberate investment in our diverse workforce where our people have the skills, knowledge and attributes to meet current and emerging needs. Our culture and capability support resilience, client-focused thinking, leadership values and professional growth. We will build on the adaptive and flexible response adopted through recent COVID-19 impacts, continuing to deliver client services through collaborative working, and innovative work practices and workspaces. Our people exhibit high levels of integrity and accountability in their work, acting fairly and impartially to provide trust and confidence in the tax and superannuation systems.

**ICT: Our technology and digital services deliver a reliable and contemporary client experience and keep pace with community expectations**

We are a leading digital business, known for technology-enabled innovation, integrity and insight across the revenue ecosystem. We will focus on optimising our current technology, while building the foundation for future capabilities.

Our technology delivers optimal, reliable, intuitive and contemporary business solutions – fostering trust and confidence in the tax and superannuation systems, providing exceptional client and staff experiences, and enabling a highly effective and efficient organisation.

**Investment: We strive for operational excellence to achieve efficiency and quality outcomes, and ensure our resources are aligned to our priorities**

Our investments are managed strategically and systematically to ensure we deliver on our objectives and that value is realised. Our resourcing decisions reflect our contribution to government and we ensure effective investment in key priorities by:

- promoting agility in the ATO workforce
- embedding robust, risk-appropriate investment practices
- strategically managing our vendor engagement and their service delivery to the ATO
- focusing on quality improvement and identifying opportunities to increase our efficiency.



## Australian Business Register

The Australian Business Register (ABR) is a national data asset that supports a fairer business environment through greater transparency and accountability, and provides high-quality, trusted business data.

Currently, the Commissioner of Taxation is also the Registrar of the ABR. The Registrar has separate and distinct responsibilities, as outlined in section 28 of the *A New Tax System (Australian Business Number) Act 1999*.

### Future state

We are a custodian of trusted business information and a world-class provider of associated services used by businesses, governments and communities to unlock economic and social value for Australia.

The ATO has been entrusted by government to modernise Australia's business registers to make it easier and faster for business to interact with government, including upgrading and consolidating 32 separate business registers into a single system. We will also introduce director identification numbers to help address illegal phoenixing, and help protect honest businesses and individuals from directors involved in unlawful activity.

### Purpose

The current ABR program contributes to improving national productivity by:

- delivering effective and efficient business registry services that provide trusted and accessible national business data
- encouraging trust and confidence in the broader use of national business data by businesses, governments and the community – to promote the development of new and better services for businesses, using the Australian business number (ABN) as a key identifier
- reducing the administrative cost to businesses in their dealings with other businesses and government.

The ABR program encompasses:

- the Register, which is a whole-of-government single source of trusted national business data and business registry services
- Standard Business Reporting (SBR), which defines a common language for business information and standards for digital information exchange and sharing with businesses and government. This includes the development of [api.gov.au](https://api.gov.au), in which government data definitions and application programming interfaces (APIs) can be discovered and re-used.

### Strategic risk focus

Our strategic risk focus is on the integrity of the ABR – through proactively assuring the quality, accuracy and currency of the information held on the Register.

We have well-established systems of risk oversight and management that align with the *Commonwealth Risk Management Policy* and support compliance with section 16 of the *Public Governance, Performance and Accountability Act 2013*.

### Strategic initiative

**Establish the Commonwealth Business Registry Service** – Operationalise a single business registry service, including director identification numbers, to support streamlined services and make it simpler for businesses to interact with government

## Australian Business Register *continued*

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### Performance measures

The ABR program works with government, digital service providers, the business community and other key stakeholders to support a fairer business environment that fosters greater economic growth and job creation. This will be achieved through increased use of a trusted national business dataset and consistent information exchange standards.

- **Increased use of the ABR** – increased use of the ABR as the national business dataset
- **Reduced administrative costs** – reduction in the administrative cost to businesses and government in dealing with each other

### Environment

The ABR program will continue to deliver on government commitments and respond to economic and social challenges to support community, business and government. The delivery of our commitments will simplify business registration and further unlock the value of business registry data to support economic growth.

The Modernising Business Registers program will deliver a modern, whole-of-government business register platform with high levels of reliability, accessibility and security, which will reduce the regulatory burden for business. The implementation of director identification numbers will foster trust and confidence by creating a fairer business environment.

This program will facilitate the transition of Australian Securities and Investments Commission (ASIC) registry staff and systems into the ATO. These changes are expected to occur in early 2021 and will result in a new operating model for the Commonwealth Business Registry Service business line.

### Capability

ABR program capability requirements are included in Organisational capability (see page 9).

## 09

## Tax Practitioners Board

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The Tax Practitioners Board (TPB) is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA). It consists of members appointed by the Minister for Housing and Assistant Treasurer, and staff made available by the Commissioner of Taxation.

The TPB's role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct. The TPB protects consumers of taxation services by regulating tax practitioners, strengthening the integrity of the tax profession.

The TPB has three strategic objectives to achieve this role:

- protect consumers of tax practitioner services
- enhance the integrity of the registered tax practitioner profession
- implement the government's reform program.

To achieve these objectives, our business units will implement the following five strategies:

- Client Services will provide confidence to consumers of tax practitioner services by ensuring that registered tax practitioners meet and maintain the necessary competence and personal attributes for the tax practitioner profession.
- Technology will support business outcomes through IT solutions for clients and staff, including improved data analytics.

- Investigations and Enforcement will implement data-driven compliance activities that focus on the highest risk and on unregistered tax practitioners.
- Law and Policy will manage our litigation work program, develop policy and guidance, and work closely with Treasury to develop and implement the legislative changes expected to arise from the TASA review.
- Corporate Services will implement and provide a complete and uniform governance framework that includes budgeting, people management, planning, risk assessment, communication, change management and corporate strategy.

Further details about the TPB, including its activities and results, are provided in its 2020–21 corporate plan, available at [tpb.gov.au](http://tpb.gov.au)

# 10

## Australian Charities and Not-for-profits Commission

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The Australian Charities and Not-for-profits Commission (ACNC) is the independent regulator of charities at the Commonwealth level.

While the Commissioner of Taxation is the Accountable Authority for the ACNC, the ACNC has operational independence.

The *Australian Charities and Not-for-profits Commission Act 2012* sets out the ACNC's objects:

- to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector
- to support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector
- to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector.

Further details about the ACNC, including its activities and intended results, are provided in its 2020–21 corporate plan, available at [acnc.gov.au](https://www.acnc.gov.au)



# Appendixes

## Appendix A – ATO performance

We measure the extent to which we are achieving our purpose as an organisation, through a range of performance indicators that align with our strategic objectives.

**Table 4: ATO performance**

Strategic objective	Performance measure	Latest result (2018–19)	Performance target			
			2020–21	2021–22	2022–23	2023–24
<b>G1</b>	<b>Confidence</b> – community confidence in the ATO	65/100	65/100	65/100	65/100	65/100
	<b>Registration</b> – proportion of companies and individuals registered in the system	Companies registered in the system: 66.1% <sup>(a)</sup> Individuals registered in the system: 105.9% <sup>(b)</sup>	The ATO aims to ensure that all entities that are required to participate in the tax and superannuation systems are registered on the ATO's client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease)			
	<b>Lodgment</b> – proportion of activity statements and income tax returns lodged on time	Activity statements lodged on time: 76.9% Income tax returns (2017–18 returns) lodged on time: 83.5%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%
	<b>Payment</b> – proportion of liabilities paid on time by value	89.9%	88%	88%	88%	88%
	<b>Correct reporting</b> – tax gap as a proportion of revenue	Refer to the <i>Commissioner of Taxation annual report 2018–19</i> (page 50) for detailed information and trends	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available			
	<b>Debt</b> – ratio of collectable debt to net tax collections	5.7%	Below 5.5%	Below 5.5%	Below 5.5%	Below 5.5%
	<b>Total revenue effects</b> – tax revenue from all compliance activities	\$15.3 billion	\$15 billion	\$15 billion	\$15 billion	\$15 billion
	<b>Tax assured</b> – proportion of the tax base where the ATO has justified trust that tax paid is correct based on the proportion of income, deductions and tax offsets assured	45.6% (of total tax reported in 2016–17) Refer to the <i>Commissioner of Taxation annual report 2018–19</i> (page 52) for more detail	Increase the proportion of the tax base where the ATO has justified trust to a level as high as practicable given the nature and complexity of the law and resources available			
<b>G2</b>	<b>Influence</b> – government and Treasury perceptions of the ATO and the quality of our advice	Good	Good	Good	Good	Good

## Appendix A – ATO performance *continued*

Strategic objective	Performance measure	Latest result (2018–19)	Performance target			
			2020–21	2021–22	2022–23	2023–24
<b>C1</b>	<b>Compliance cost</b> – adjusted median cost to individual taxpayers of managing their tax affairs	Unchanged (2017–18 returns)	Remain steady	Remain steady	Remain steady	Remain steady
	<b>Digital</b> – proportion of inbound transactions received digitally for key services	89%	90%	90%	90%	90%
<b>C2</b>	<b>Working together</b> – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems	64/100	Equal to or better than the 2018–19 result	Equal to or better than the 2018–19 result	Equal to or better than the 2018–19 result	Equal to or better than the 2018–19 result
<b>W1</b>	<b>Culture</b> – level of employee engagement	6.9/10	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies
	<b>Gender equality</b> – female representation in the senior executive service (SES) and executive level (EL) classifications	SES 44.9% female, 55.1% male EL 49.1% female, 50.9% male	Approx. 50% of SES and approx. 50% of EL staff	Approx. 50% of SES and approx. 50% of EL staff	Approx. 50% of SES and approx. 50% of EL staff	Approx. 50% of SES and approx. 50% of EL staff
	<b>Indigenous representation</b> – proportion of ATO staff who identify as Indigenous	2.5%	2.5%	2.5%	2.5%	2.5%
	<b>Staff experience</b> – employee perceptions around whether they have access to the tools and resources needed to perform well	63%	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies	Equal to or better than the average result for large agencies
<b>O1</b>	<b>Tax returns</b> – proportion of pre-filled data items unchanged	87.9%	85%	85%	85%	85%
<b>O2</b>	<b>Availability</b> – key digital systems availability	99.5%	99.5% (excluding planned outages)			
<b>F1</b>	<b>Budget</b> – ATO manages its operating budget to balance	0.1% deficit	+/- 0.6% of budget allocation			
	<b>Cost of collection</b> – cost to collect \$100	\$0.71 (incl GST) \$0.64 (excl GST)	Consistent with trend	Consistent with trend	Consistent with trend	Consistent with trend

### NOTES

- (a) The result compares the number of companies registered by the ATO to the number of companies registered by ASIC. Not all companies that are registered with ASIC have taxation and reporting requirements. Therefore, the proportion is always expected to be well below 100%.
- (b) The trends in registration of individuals are closely aligned to population growth. This result is always expected to remain above 100% because the ATO's definition of 'resident' captures a greater number of people than the Australian Bureau of Statistics (ABS) estimated resident population. This is particularly true for individuals who have recently migrated to Australia or are seasonal workers.

## Appendix B – ABR performance

**Table 5: ABR performance**

Strategic objective	Performance measure	Latest result (2018–19)	Performance target			
			2020–21	2021–22	2022–23	2023–24
<b>ABR</b>	Increased use of the ABR as the national business dataset	368 government agencies using <i>ABR Explorer</i> (18% increase) 17 agencies using <i>ABR Connect</i> Total of 1.445 billion <i>ABN Lookup</i> searches, a 40% increase	<i>ABR Explorer</i> – 400 <i>ABR Connect</i> – 16 <i>ABN Lookup</i> – 1.5 billion	<i>ABR Explorer</i> – 420 <i>ABR Connect</i> – 18 <i>ABN Lookup</i> – 1.8 billion	<i>ABR Explorer</i> – 420 <i>ABR Connect</i> – 18 <i>ABN Lookup</i> – 1.8 billion	<i>ABR Explorer</i> – 420 <i>ABR Connect</i> – 18 <i>ABN Lookup</i> – 1.8 billion
	Reduction in the administrative cost to businesses and government in dealing with each other	\$1.55 billion	\$1.98 billion	\$2.00 billion	\$2.00 billion	\$2.00 billion

## Appendix C – Administered programs

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The ATO contributes to the economic and social wellbeing of Australians, through governing a range of programs that result in transfers and benefits back to the community.

We administer a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the tax and superannuation systems. Administered programs may be managed by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the tax and superannuation systems.

In many instances, annual fluctuations in the number and value of benefits are beyond our span of control and, therefore, not an accurate measure of our performance.

Accordingly, performance measures for our administered programs have been divided into two groups:

- those with specific performance targets
- those where our performance target is to administer the program in accordance with the law.

## Appendix C – Administered programs *continued*

**Table 6: Administered programs with specific performance targets**

Administered program	Performance measure	Latest result (2018–19)	Performance target			
			2020–21	2021–22	2022–23	2023–24
1.6 Junior Minerals Exploration Incentive	All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing	Target met	100% notifications issued within 28 calendar days of the application period closing	Not applicable (the program ends in 2020–21)	Not applicable	Not applicable
	Public reporting data uploaded on <a href="https://data.gov.au">data.gov.au</a> (and linked to the <a href="https://ato.gov.au">ato.gov.au</a> website) after determination letters are issued	Target met	Within 56 calendar days of the application period closing	Not applicable (the program ends in 2020–21)	Not applicable	Not applicable
1.14 Superannuation Guarantee Scheme	Superannuation guarantee gap as a proportion of superannuation guarantee contributions	3.9% or \$2,298 million (2016–17)	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available			
	Value of super guarantee charge: ■ raised (including penalties and interest) ■ collected	\$1,069.2 million raised \$576.6 million collected	\$1,020 million raised \$516 million collected	\$851 million raised \$472 million collected	\$899 million raised \$494 million collected	\$971 million raised \$537 million collected
	Value of super guarantee entitlements distributed to individuals or superannuation funds	\$532.3 million	\$485 million	\$439 million	\$460 million	\$499 million
	Value of super guarantee debt on hand and the amount of super guarantee debt irrecoverable at law or uneconomical to pursue	\$2.2 billion debt on hand \$191.7 million not pursued	\$2.8 billion debt on hand \$203 million not pursued	\$2.9 billion debt on hand \$211 million not pursued	\$3.1 billion debt on hand \$217 million not pursued	\$3.3 billion debt on hand \$224 million not pursued
1.17 Bad and Doubtful Debts	Proportion of total tax receivables unlikely to be collected (provision)	34%	Below 35%	Below 35%	Below 35%	Below 35%
1.18 Seafarer Tax Offset	Eligible taxpayers are aware of how to claim the offset	100%	100%	100%	100%	100%

## Appendix C – Administered programs *continued*

**Table 7: Administered programs with a performance target of administering the program in accordance with the law**

Administered program	Performance measure	Latest result (2018–19)	Performance target 2020–21 to 2023–24
1.5 Australian Screen Production Incentive	Value of tax offsets processed	\$328.0 million	
1.7 Fuel Tax Credits Scheme	Value of claims	\$7.2 billion	
1.8 National Rental Affordability Scheme	Value of tax offsets processed	\$170.3 million	
1.9 Product Stewardship for Oil	Value of revenue collected	\$30.9 million	
	Value of payments processed	\$72.7 million	
1.10 Research and Development Tax Incentive	Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	\$2.7 billion tax offset paid	The ATO aims to administer the program in accordance with the law
	Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	\$2.3 billion tax offset paid	
	Number of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	1,600 claims	
	Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	10,819 claims	
	Proportion of offsets processed within service standard timeframes	89.7%	
1.11 Low Income Superannuation Tax Offset	Value of entitlements paid	\$743.4 million	
1.12 Private Health Insurance Rebate	Value of rebates processed	\$239.7 million	
1.13 Superannuation Co-contribution Scheme	Value of entitlements paid	\$125.9 million	
1.15 Targeted Assistance through the Taxation System	Value of interest payments processed	\$27.7 million	
1.16 Interest on Overpayments and Early Payments of Tax	Value of credit interest applied to client accounts due to processing performance	\$9.4 million	
1.19 Economic Response to the Coronavirus	Measures under development	New measures	

## Acronyms and initialisms

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ABN	Australian business number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ACNC	Australian Charities and Not-for-profits Commission
API	application programming interface
ASFP	Activity Statement Financial Processing
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
EL	executive level
ICT	information and communications technology
IT	information technology
JITSIC	Joint International Taskforce on Shared Intelligence and Collaboration
J5	Joint Chiefs of Global Tax Enforcement
OECD	Organisation for Economic Co-operation and Development
RAM	Relationship Authorisation Manager
SBR	Standard Business Reporting
SES	senior executive service
TASA	<i>Tax Agent Services Act 2009</i>
TPB	Tax Practitioners Board







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