

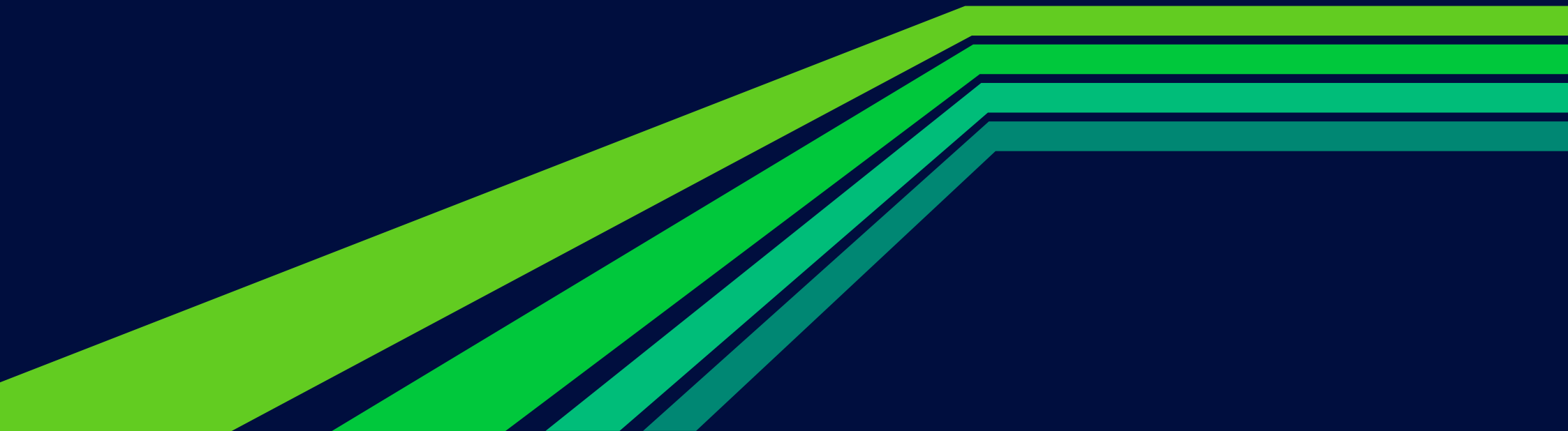


Australian Government

Australian Taxation Office

ATO  
corporate  
plan

2022 23



The Australian Taxation Office (ATO) is the Australian Government's principal revenue collection agency, administering legislation governing tax, superannuation and business registry systems, and supporting the delivery of government benefits to the community.

This *ATO corporate plan 2022–23* has been prepared as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*. It covers the period 2022–23 to 2025–26 and includes the plan of the Australian Business Registry Services (ABRS). 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.

The ATO acknowledges the Traditional Custodians of the lands upon which we live and work, and we pay our respects to Elders, past, present and emerging. We recognise the unique relationship Aboriginal and Torres Strait Islander peoples have to Country, culture and community, and the important role this plays in us all walking together as Australians.

We value the contribution Aboriginal and Torres Strait Islander peoples make to our organisation and the broader tax, superannuation and registry systems. Our *Reconciliation Action Plan 2021–24* represents our commitment to cultural diversity and inclusion of Aboriginal and Torres Strait Islander peoples and provides information about initiatives. It supports reconciliation in all areas of our agency, including services to the community.

### **Copyright**

© Australian Taxation Office for the Commonwealth of Australia, 2022

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

Published NAT 7769-08.2022 DE-45872

Australian Taxation Office, Canberra  
August 2022



**‘We are at the cutting edge of government service delivery, and we are continuing to undertake significant programs of work.’**

## Commissioner’s foreword

Over the last few years, the ATO has played an integral role in supporting the community through a challenging period. We delivered vital stimulus to millions during the pandemic and proved we are much more than a revenue collection agency. We are at the cutting edge of government service delivery, and we are continuing to undertake significant programs of work. We are acknowledged as a world-leading taxation authority.

The *ATO corporate plan 2022–23* highlights 7 key focus areas that are strategically important for us this year, and another 19 core priorities that are essential to our vision of being a leading tax, superannuation and registry administration.

One of our most exciting and important areas of work is in our use of data and digital. Data underpins our client service, our early intervention activities and our goal of prevention rather than correction. We’re simplifying interactions and embedding what we can into natural systems so people can get things right up front with minimal intervention from us.

In 2022–23, this will see us further expand the use of Single Touch Payroll data to simplify employer reporting obligations and address superannuation guarantee non-compliance. We are focusing on improving small business tax performance by collaborating with partners to enable seamless tax reporting from business source systems. We continue to roll out innovations in the Australian Business Registry Services, making it simpler for businesses to interact with government.

Having one of the largest data stores in Australia, keeping our data safe and secure is a significant responsibility and is the driver for our focus on cybersecurity and the transition to the new data centre. Our data stores are growing every year, so keeping our systems safe and protecting the personal information entrusted to us by taxpayers is paramount.

With the substantive return to business-as-usual across the country, we are undertaking targeted strategies to address collectable debt, re-engaging with clients to tailor solutions to their circumstances, and doing so with empathy and understanding.

Of course, we can’t deliver any of this without our staff. It is more important than ever that we provide our workforce with the right tools and support to help our people grow and thrive into the future. With the inclusion of our core priorities in the corporate plan this year, we aim to strengthen the connection our staff have with the plan and give everyone visibility of how they contribute.

I am so proud of the effort and achievements of the ATO over the past few years. We have proven that we can achieve incredible things when we work together, united by our desire to achieve great outcomes for the Australian community.

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



# Contents

---

<b>Commissioner’s foreword</b>	<b>i</b>
<b>01 Overview</b>	<b>2</b>
<b>02 Key focus areas</b>	<b>4</b>
<b>03 Core priorities, performance measures and priority risks</b>	<b>6</b>
<b>04 Operating principles</b>	<b>12</b>
<b>05 Environment</b>	<b>13</b>
<b>06 Cooperation</b>	<b>14</b>
<b>07 Risk management</b>	<b>15</b>
<b>08 Organisational capability</b>	<b>18</b>
<b>09 Australian Business Registry Services</b>	<b>19</b>
<b>10 Tax Practitioners Board</b>	<b>21</b>
<b>11 Australian Charities and Not-for-profits Commission</b>	<b>22</b>
<b>Appendixes</b>	<b>23</b>
<b>Acronyms and initialisms</b>	<b>31</b>

# Overview



## Purpose

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

## Vision

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

## Strategic objectives

We have 8 strategic objectives, which are grouped into 5 perspectives. Our **key focus areas** and **core priorities** enable us to achieve these objectives.

### Government

- G1** We build community confidence by sustainably reducing the tax gap and providing assurance across the tax, superannuation and registry systems.
- G2** We design for better tax, superannuation and registry systems 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, superannuation and registry 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.

# How the elements of our plan interrelate



## Key focus areas

Our key focus areas for 2022–23 are strategically important programs of work that deliver our critical priorities for the year. These focus areas are underpinned by and continue to drive our digital transformation, and contribute to achieving our strategic objectives.

### Improve small business tax performance

Improve small business tax performance and participation by collaborating with partners to build a digital first tax ecosystem, enabling seamless tax reporting from business source systems

#### Key deliverables

- Develop a roadmap for the enhanced integration of tax and superannuation into the digital ecosystem for small business
- Prototype concepts to streamline the tax experience, in consultation and co-design with external stakeholders

### Deliver innovative business registry services

Deliver modernised business registry services to make it simpler for businesses to interact with government and strengthen the integrity of registry data

#### Key deliverables

- Deliver modern business registry services through the consolidation of multiple business registers in a single place to simplify how companies interact with government
- Strengthen the integrity of the registry system by improving the quality and availability of registry and director identification number (director ID) data

### Implement targeted strategies to address collectable debt

Activate targeted strategies to address the growth in collectable debt which arose through adjustments to support clients during COVID-19

#### Key deliverables

- Use data-driven insights to apply approaches to address greatest areas of collectable debt growth, in particular small business, with regard to taxpayer circumstances and capacity to pay
- Resume firmer and stronger lodge and pay activities to pre-pandemic levels



# Key focus areas

---

## Expand the use of Single Touch Payroll data

Expand the use of Single Touch Payroll (STP) data to simplify employer reporting obligations and proactively address superannuation guarantee non-compliance

### Key deliverables

- Introduce new services enabling employers to validate and adjust pay as you go (PAYG) withholding amounts reported through STP, from within their software
- Make use of STP data to prefill withholding fields in activity statements and support employers to meet their PAYG withholding obligations
- Create a transparent view of employees' superannuation guarantee for all funds and all employers in one place to allow the ATO to follow up employer non-compliance more proactively

## Transition to new data centre

Continue our work to transition to a new data centre, to both safeguard ATO-held data and deliver contemporary infrastructure platforms to support business systems

### Key deliverables

- Deliver modern, secure IT infrastructure by relocating to a new data centre
- Continue to upgrade and migrate applications to the new data centre

## Manage cybersecurity

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

### Key deliverables

- Identify and mitigate threats to the ATO ICT ecosystem and educate our staff on cybersafety practices
- Apply a defence-in-depth approach with multiple layers of security to fortify our organisation against cyberthreats and to safeguard our systems

## Enable data and digital investment through sustained efficiencies

Continue to evolve our services through data, analytics and digital investment, enabled by the identification of efficiencies and recalibrating some areas of our work

### Key deliverables

- Finalise the refreshed Digital Strategy to provide the digital vision and objectives that will inform investment in our highest priority digital programs and improvements
- Continuously review our investments so that they are directed towards delivering a risk-based, data-driven future

# Core priorities, performance measures and priority risks



The following pages set out our strategic objectives with aligned core priorities, performance measures<sup>1</sup> and priority risks<sup>2</sup>. Our key activities and management of risks ensure we achieve our strategic objectives, and our performance measures help us to know whether we are on-track and to refine our approach when needed.

## Government

### Strategic objectives

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

### Core priorities

- 1.1 Tax assurance**  
Implement integrated prevention, detection and treatment strategies to assure and improve tax performance
- 1.2 Commitments to government**  
Deliver on government priorities, including through our funded taskforces, and our contribution to and implementation of new measures
- 1.3 Superannuation integrity**  
Provide integrity and assurance of the superannuation system, including through provision of services that support effective and secure transactions
- 1.4 Payment and debt recovery**  
Make payment easy, while implementing targeted approaches to improve the management and recovery of debts
- 1.5 Advocacy**  
Build strong relationships with key stakeholders to advocate for more effective and simple tax, superannuation and registries policy and administration
- 1.6 Effective public advice and guidance**  
Deliver effective public advice and guidance, including timely publication of ATO views on priority matters
- 1.7 Effective registry services**  
Deliver modernised business registry services and strengthen the integrity of registry data
- 1.8 Address fraud**  
Identify and treat fraud in the tax, superannuation and registry systems

<sup>1</sup> See appendix p23 for detailed performance measure information.

<sup>2</sup> See Risk management section p15 for detailed descriptions and management strategies.

# Core priorities, performance measures and priority risks

## Performance measures

### Trust

Community trust in the ATO and the system

### Registration

Proportion of companies and individuals registered in the system

### Lodgment

Proportion of activity statements and income tax returns lodged on time

### Payment

Proportion of liabilities paid on time by value

### Tax gap

As a proportion of revenue

### Debt

Ratio of collectable debt to net tax collections

### Total revenue effects

Tax revenue from all compliance activities

### Influence

Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice

### Tax assured

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<sup>3</sup>

## Priority risks

Tax and superannuation performance in accordance with the law

Payment and debt performance

Influencing policy and law design

<sup>3</sup> Additional indicator to the performance measures.

# Core priorities, performance measures and priority risks

## Client

### Strategic objectives

- 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, superannuation and registry systems.**

### Core priorities

- 2.1 Fairness and integrity**  
Enable trust and compliance through policy, sound law design and interpretation, as well as resolving disputes
- 2.2 Digital communications and self-service interactions**  
Continue to evolve digital interactions and where appropriate, reduce reliance on paper
- 2.3 Deliver tax time**  
Ensure continued delivery of tax time commitments
- 2.4 Partnerships**  
Nurture partnerships with the tax professional community, digital service providers, whole-of-government and international counterparts in coordinated approaches to support the integrity and streamlining of the tax, superannuation and registry systems

### Performance measures

- Compliance cost**  
Adjusted median cost to individual taxpayers of managing their tax affairs
- Digital**  
Proportion of inbound transactions received digitally for key services
- Digital**  
Proportion of outbound interactions issued digitally for key services
- Service satisfaction**  
Client satisfaction with their recent interaction with us
- Working together**  
Partner perceptions of how we are working together with them to administer the tax, superannuation and registry systems
- Priority risks**
  - Managing a complex superannuation ecosystem
  - End-to-end client service and case management

# Core priorities, performance measures and priority risks

---

## Workforce

### Strategic objective

**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.

### Core priorities

#### 3.1 Shape our workforce

Create a diverse and dynamic workforce with the right leadership, culture, capability and staff experience to position us for the future

#### 3.2 Integrity

Identify, prevent and respond to integrity threats in our workplace, through our integrity framework

### Performance measures

#### Culture

Level of employee engagement

#### Staff experience

Employee perceptions around whether they have access to the tools and resources needed to perform well

### Priority risks

Agile and sustainable resourcing

Standards and ethical conduct

# Core priorities, performance measures and priority risks

## Operational

### Strategic objectives

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

### Core priorities

- 4.1 Unlock data potential**  
Improve the way we collect, manage, share and use data, to build confidence and inform more effective and simpler tax policy and administration
- 4.2 Strengthen cybersecurity**  
Continue to strengthen our ability to monitor, detect and respond to cyberthreats
- 4.3 ATO systems resilience and improvements**  
Drive modernisation of our key systems and focus on resilience where it improves reliability and client experience

### Performance measures

- Tax returns**  
Proportion of pre-filled items accepted without change
- Identity matching**  
Proportion of data items matched to client identifiers
- Availability**  
Key digital systems availability

### Priority risks

- Managing cyberthreats
- Contemporary technology
- Maximising the value of data

# Core priorities, performance measures and priority risks

---

## Financial

### Strategic objective

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

### Core priorities

#### 5.1 Effective management of ATO resources

Ensure effective resource allocation, monitoring and reporting, demonstrating quality financial management aligned to organisational priorities

#### 5.2 Value for money

Leverage our expertise to deliver value for money in our internal and external processes and relationships

### Performance measure

#### Cost of collection

Cost to collect \$100

### Priority risk

Capacity and prioritisation

## Operating principles



Our ongoing transformation has been centred around the client, understanding that they have a variety of interactions with the tax, superannuation and registry systems, and with broader government services.

A critical dependency for supporting improvements to the client experience has been a parallel focus on improving the experience our staff have at work when serving the community and the culture we have as an organisation.

These aspirations are reflected in our operating model, including investment proposals, decision-making, risk-based approaches, consultations and systems-led design solutions.

In achieving our aspirations, we are guided by the following 3 principles that demonstrate our commitment to reducing unnecessary or inefficient regulation. These principles are reflected in our strategic objectives.

### **Principle 1: Continuous improvement and building trust**

We adopt a whole-of-system perspective, continuously improving our performance, capability and culture to build trust and confidence in Australia's regulatory settings.

### **Principle 2: Risk-based and data-driven**

We manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and digital technology to support those we regulate to comply and grow.

### **Principle 3: Collaboration and engagement**

We are transparent and responsive communicators, implementing regulations in a modern and collaborative way.



# Environment

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

**Complexity, volatility and uncertainty across the environment present both opportunities and risks to our administration and the capabilities we require into the future.**

**Our changing environment requires us to anticipate and respond to emerging issues to deliver on our commitments to the Australian community and government over the period of this plan.**

**Through a clear and shared understanding of our operating context, we harness opportunities and build our capability to deliver on our purpose.**

## Environmental themes and our approach

### Policy and performance

The impacts of the pandemic are reflected in both government policy and ATO performance in the past year, and as we transition from the pandemic, we are shifting focus towards recovery and managing longer-term consequences of the virus. We are responsive to changing economic conditions, adjusting our strategies accordingly. Balancing debt recovery with small business support is one of the first steps towards revitalising our tax function.

### Client perceptions

As we shift towards economic recovery and business as usual, we continue to work with taxpayers to ensure we understand their individual situation while balancing support, assistance, engagement and debt recovery. We plan to communicate with taxpayers who have fallen outside the system and support them towards compliance.

### Data and technology

Growth and evolution in data capabilities and newer technologies has prompted a growing focus towards digitalisation. We are working towards establishing digital client identities and digitalising services whilst maintaining security and client privacy. Our focus has been to streamline and revitalise our digital presence without compromising security. We are making better use of our data so we can engage earlier with our clients to help them get things right, as well as to identify and take action on those who are not complying. We also recognise the value to the community of sharing data to support and inform government initiatives and have strong safeguards through data ethics principles and legislative provisions to ensure data is only shared when appropriate to do so.

### Service evolution and adoption

The pandemic saw a boost in the uptake of digital and phone services. By building, improving, and leveraging our new digital platforms, we can provide greater tax education and in turn reduce the risk of scams and information fraud. The acceleration in digital services presents new opportunities for how taxpayers can engage with the tax, superannuation and registry systems, creating more streamlined and contemporary client experiences that make it easy to get tax right.

### Future of work

What began as a health and safety response to the pandemic has become an important factor in how we work. Working from home has evolved over the last 2 years to become a common occurrence in a growing number of workplaces. Hybrid work arrangements are a new normal, and we have responded by providing staff the opportunity to partially work from home. This is in line with current trends in industry and will help us attract and retain the right skills and capabilities, particularly in the tighter labour market now being seen.

### Cybersecurity

Developing technologies, growth in data and the current unpredictable geopolitical environment pose risks to cybersecurity. Cyberattacks have become increasingly prevalent in the past 12 months, and further digitalisation of the economy means this trend will continue. A wider-angle approach raised concerns about the new ways attackers are using an organisation's external providers and supply chains to penetrate security measures. We are working with stakeholders to develop secure digital solutions to ensure safety and security of data.

# Cooperation



**Our relationships are built and maintained through consultation forums, established partnerships and memorandums of understanding.**

**The ATO does not have any subsidiaries.**

We work with a broad range of external stakeholders to effectively manage and shape the tax, superannuation and registry systems that support and fund services for Australians. Our stakeholders provide input and feedback to improve these systems and help us respond to changes in our operating environment.

## Our stakeholder relationships

### Government

We work across government to ensure our administration is effective and to facilitate best practice APS approaches. We do this through multiple forums, with a focus on building a more agile and effective public service. 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 improved 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 build our capability, identify fraudulent behaviour and protect the community from criminal activity. We have a role in the Chief Operating Officers Committee, which reports to the Secretaries Board, supporting consistent delivery of government policies.

### 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, the Office of the Australian Information Commissioner, Parliamentary Committees and Australian Commission for Law Enforcement Integrity 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, stakeholder relationship and special purpose working 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 to support registration and reporting, identify fraud and recover debt.

### International partnerships

International partnerships play an integral role to ensure we can act when people attempt to use jurisdictional borders to block our effective administration. As a member of the Organisation for Economic Cooperation and Development Forum on Tax Administration (FTA), Australia collaborates internationally with member countries to build effective tax administrations, including sharing our recognised expertise and best practice, to increase the fairness, efficiency and effectiveness of tax administration globally.

We work with governments and organisations around the world to assist with building the capacity of other revenue administrations so that they can meet obligations under the international tax framework, increase their domestic resource mobilisation, and promote stronger economic governance.

Through our participation in FTA forums, including the Taskforce on Tax Crime and our leadership of the Joint International Taskforce on Shared Intelligence and Collaboration, we help identify, discuss and influence relevant trends and to develop new ideas to enhance tax administrations around the world.

We are also a member of the Joint Chiefs of Global Tax Enforcement, sharing intelligence and conducting joint operations to combat cybercrime, cryptocurrency fraud, and facilitators of offshore tax crime.

# Risk management



**Understanding and managing risk is inherent to achieving our purpose and objectives as an organisation.**

We have well-established systems of risk oversight and management that align with the *Commonwealth Risk Management Policy* and section 16 of the *Public Governance, Performance and Accountability Act 2013*. Our Enterprise Risk Management Framework promotes a consistent approach to the management of risk, embedded into day-to-day business practices.

## Risk appetite

We identify and manage risk in the context of our performance, in line with our overall risk appetite, to make the most of opportunities, deal with threats, foster innovation and build a strong risk culture across the ATO. 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.

The Enterprise Risk Management Committee has primary responsibility for maintaining a view of the system of risk oversight and management in operation. In conjunction with our Audit and Risk Committee, assurance is provided to the ATO Executive 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.

## Priority risks

The following risks have been identified as priorities for the ATO to manage. They align to our key objectives and guide decision-making across the organisation.

# Risk management

## Tax and superannuation administration

Priority risk	Risk description	Management strategy
<b>Tax and superannuation performance in accordance with the law</b>	Maintaining overall tax and superannuation performance in accordance with the law may be impacted by our ability to ensure the performance of client segments remains within acceptable tolerances. We do this by fostering willing participation and dealing with those who do the wrong thing.	We are managing this risk by ensuring that we are providing information and tools that make it easy for taxpayers to comply. Our compliance efforts focus on addressing breaches and, more importantly, on changing future behaviour.
<b>Payment and debt performance</b>	Maintaining overall payment and debt performance may be impacted by volatility in economic conditions and government and community expectations, requiring ongoing calibration of client engagement and enforcement strategies, along with related performance targets.	We are managing this risk through the resumption of firmer and stronger actions, including awareness and warning campaigns. Through greater use of data analytics, we are able to align treatments with particular client populations and their circumstances. Where clients have outstanding obligations, they can expect timely and transparent engagements with full disclosure of their obligations, the actions we require of them, support and assistance available, and the next steps we will take if they fail to comply.
<b>Influencing policy and law design</b>	The quality and administrability of the system may be impacted by shifting policy settings and our ability to influence policy and law design.	We are managing this risk by applying expertise to shape the new measure agenda and contribute to new measure design, helping to achieve the policy intent while ensuring integrity in the system and making it easy for taxpayers to meet their obligations or claim their entitlements.
<b>Managing a complex superannuation ecosystem</b>	Superannuation outcomes and future revenue may be at risk if we are unable to sustain effective regulation, administration and stewardship, given cumulative changes to an already complex system, increased stakeholder expectations and competing organisational priorities.	We are managing this risk through our ongoing administration and regulation roles in the superannuation system and continuous investment to strengthen this capability. Building strong relationships with key participants enables us to identify and address issues proactively, improving our ability to meet core responsibilities, deliver change and influence improvements over time. We continue to improve our ability to leverage data to support and inform services and compliance outcomes.
<b>End-to-end client service and case management</b>	Our ability to achieve end-to-end service and case management outcomes for the ATO and clients may be impacted by the complexity of our internal operating arrangements and consistency of decision-making across functional and structural boundaries.	We are managing this risk by understanding the series of interactions a client has with us that forms their end-to-end experience, from when they join, to when they exit the system (and all of the interactions in-between). Understanding the downstream impacts of the activities we do, allows us to provide actionable insights that will improve the client and staff experience.

# Risk management

## Organisational

Priority risk	Risk description	Management strategy
<b>Managing cyberthreats</b>	Our ability to protect our organisation, clients and other partners from cyberthreats may be impacted by our ability to keep pace with the rapidly evolving digital ecosystem.	We are managing this risk by uplifting our cybersecurity capabilities that will lead to the increase of compliance against whole-of-government requirements.
<b>Contemporary technology</b>	Our ability to keep pace with expectations may be impacted by the rapid changes in the IT environment, inherent capacity constraints and the need to continually balance future needs with short-term priorities and investment.	We are managing this risk by making targeted and strategic investments across our technology environment to continue to improve the client and staff experience and enhance the performance and resilience of our key systems. This work focuses on implementing the underpinning technology transformations needed to support our 2024 vision.
<b>Maximising the value of data</b>	Maximising the value of data may be impacted by our ability to uplift data and analytics maturity, capability and associated infrastructure across the ATO.	We are managing this risk by improving the way we collect, manage, share and use data. We are focusing on strengthening our data foundations, transforming the data and analytics experience for our staff, evolving how we use automation and artificial intelligence, and building and sustaining our data literacy and capability to ensure we unlock our full data potential.
<b>Agile and sustainable resourcing</b>	Delivering agile and sustainable resourcing may be impacted by our ability to build and retain skills and capability, existing business processes and constraints in moving to a more flexible work environment.	We are managing this risk by applying expertise to capitalise on resource opportunities, underpinned by a positive culture and responsiveness to the changing environment.
<b>Standards and ethical conduct</b>	Our ability to maintain organisational integrity may be impacted if our conduct, actions or decision-making do not conform with the law or align with staff or community expectations.	We are managing this risk through a program of work to educate staff and prevent, detect and respond to actions of our officers which do not reflect expected community standards. We treat these behaviours seriously and have zero tolerance for fraudulent and corrupt behaviour.
<b>Capacity and prioritisation</b>	Our ability to meet our government and organisational commitments and achieve our aspirations may be impacted by challenges in prioritisation and corresponding pressures on capacity, core capability and budget.	We are managing this risk by regularly revisiting our priorities, performance and capacity, and reallocating resources to focus on the right areas to meet our commitments.

# 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 2022–23 to 2025–26, ensuring we are well-positioned to support the Australian community.**

## Capability factors and our approach

**Workforce: We are a high-performing and agile 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 workforce, ensuring our people have the skills, knowledge and attributes to respond quickly to current and emerging priorities, both within the ATO and the broader APS. Our culture and capability support resilience, client-focused thinking, leadership values and professional growth.

This is underpinned by a strong data and analytics capability that drives insights and actions. We will continue to shape a flexible and dynamic workforce that works purposefully to deliver client services through collaborative 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, superannuation and registry systems.

We will continue to embed diversity and inclusion strategies to build an inclusive workplace that promotes improved productivity, greater creativity and innovation, and reflects the Australian community. This includes aiming to achieve gender equality, Indigenous and disability representation targets.

**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 continue to invest in our key technology services, while building the foundation for future capabilities.

Our technology supports our data and analytics capability. It is designed to deliver optimal, reliable, intuitive and contemporary business solutions – fostering trust and confidence in the tax, superannuation and registry 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 organisational priorities.**

Our investments are managed strategically and systematically, with a focus on delivering measurable benefits to ensure we deliver on our objectives and that value for the ATO and community is realised.

Our investment decisions reflect our contribution to government, ensuring effective investment in key priorities by:

- enabling agility in our workforce
- practising good governance and ethics
- building organisational capability aligned to our future aspirations and regulatory role
- embedding robust, risk-appropriate practices
- strategically managing our vendor engagement and their service delivery to the ATO
- focusing on quality improvement and identifying opportunities to streamline processes.

# Australian Business Registry Services

Australian Business Registry Services (ABRS) is streamlining how businesses interact with government and manage their registry obligations, providing one unified source of trusted business information. Modernising Business Registers (MBR) is a key reform supporting deregulation and digital transformation.

The Commissioner of Taxation has been appointed as the Registrar under the:

- *Business Names Registration Act 2011*
- *Commonwealth Registers Act 2020*
- *Corporations Act 2001*
- *National Consumer Credit Protection Act 2009*.

ABRS has been established to assist the Registrar to carry out their functions. The Registrar has separate and distinct responsibilities from the Commissioner of Taxation, including administering director IDs and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains Registrar of the Australian Business Register (ABR) under the *A New Tax System (Australian Business Number) Act 1999*.

The ABRS is the custodian of trusted business information and will become a world-class provider of associated services used by businesses, governments and communities to unlock economic and social value for Australia.

The MBR program will bring together more than 30 ASIC registers and the ABR on the modern ABRS registry system, with high levels of reliability, accessibility and security. ABRS will offer streamlined business registry services, along with high-quality and easily accessible registry data. Director ID is a critical tool for regulators and external administrators, providing transparency of director activity and revealing potential involvement in unlawful activity, including illegal phoenix activity.

## Purpose

ABRS provides critical support for businesses, government and communities through existing ABR and ASIC registry services and data. Following the launch of director ID in 2021, the MBR program is transforming registry services and progressively delivering further ABRS functions over the coming years.

The purpose of ABRS is to provide:

- effective, efficient and accessible business registry services that reduce the regulatory burden for business
- a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community
- robust identity verification and relationship traceability for directors through director ID, which will foster trust and confidence by creating a fairer business environment.

# Australian Business Registry Services

## Risk focus

Our risk focus is on ensuring the integrity of our registers. We have well-established systems of risk oversight and management that align with the *Commonwealth Risk Management Policy* and section 16 of the *Public Governance, Performance and Accountability Act 2013*.

The Registrar of ABRS has entered into an operational memorandum of understanding (MOU) with ASIC regarding the management of ASIC's registry functions. Under this MOU, the ATO and ASIC will work together to ensure appropriate oversight and collaboration on registry-related risks.

Our risk focus is also on the successful delivery of the MBR program. In addition to internal risk management systems, the program undergoes regular independent reviews to provide assurance and advice to support implementation.

## Performance measures

Forming part of ABRS, 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 through Standard Business Reporting (see [sbr.gov.au](https://sbr.gov.au)).

The ABRS performance measures are:

- **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.

The Registrar of ABRS is now responsible for assisting ASIC to perform its registry functions (under a delegation from ASIC). This includes reporting against the associated performance measures through the delegation model. As ASIC registers are migrated to the new registry system, the Registrar will assume primary responsibility for registry functions and associated reporting.

## Environment

ABRS will continue to deliver existing ABR and ASIC registry services as we progressively implement the MBR program and deliver modernised services. Throughout this process, our priority is to ensure a smooth and seamless transition for our clients and our staff.

## Capability

ABRS program capability requirements are included in Organisational capability.



## Tax Practitioners Board

---



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

The TPB consists of a Chair and Board members appointed by the relevant Minister and staff made available by the Commissioner of Taxation.

The purpose of the TPB 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, thereby strengthening the integrity of the tax profession.

The TPB is responsible for ensuring that tax practitioners comply with the TASA, including the Code of Professional Conduct.

This is achieved by:

- administering a system of registration
- addressing conduct that may breach the TASA
- imposing sanctions for breaches of the TASA
- issuing guidance to support tax practitioners
- supporting the Australian Government’s areas of focus and reform
- building organisational capability and culture.

Further details about the TPB, including its activities and its 2022–23 corporate plan, are available from [tpb.gov.au/corporate-plan](https://tpb.gov.au/corporate-plan)

## Australian Charities and Not-for-profits Commission



The Australian Charities and Not-for-profits Commission (ACNC) is established under the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) (ACNC Act) as 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 and its own corporate plan.

The ACNC Act sets out the ACNC's objects to:

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

These objects, or purposes, are achieved through the following activities:

- maintaining a public register of Australian charities
- registering new charities and subtypes of charity
- revoking the registration of charities that are no longer entitled to registration
- collecting information about charities annually
- providing advice and guidance to charities and the public
- disseminating resources for better governance practices
- enhancing transparency and good governance in the sector
- monitoring charities for compliance with legal requirements, and acting on identified concerns
- working across governments to reduce unnecessary regulation.

Further details about the ACNC, including its activities and its 2022–23 corporate plan, are available from

[acnc.gov.au/about/our-corporate-plan](https://acnc.gov.au/about/our-corporate-plan)

## Appendixes

# Appendix A – ATO performance

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

Strategic objective	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
G1	<b>Trust</b> – Community trust in the ATO and the system	Not reported yet New measure for 2022–23	Not applicable	Under development	Under development	Under development	Under development	ATO client survey
	<b>Registration</b> – Proportion of companies and individuals registered in the system	Companies registered in the system: 66.3% <sup>4</sup> Individuals registered in the system: 106.5% <sup>5</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).					ASIC data, ATO systems, ABS data
	<b>Lodgment</b> – Proportion of activity statements and income tax returns lodged on time	Activity statements lodged on time: 71.0% Income tax returns (2019–20 returns) lodged on time: 83.3%	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%	Activity statements lodged on time: 78% Income tax returns lodged on time: 83%	ATO systems
	<b>Payment</b> – Proportion of liabilities paid on time by value	88.0%	88%	88%	88%	88%	88%	ATO systems
	<b>Tax gap</b> – As a proportion of revenue	Refer to the <i>Commissioner of Taxation annual report 2020–21</i> (page 60) 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.					ATO systems, models, economic data <sup>6</sup>

4 The result compares the number of companies registered by the ATO to the number of companies registered by the Australian Securities and Investments Commission (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%.

5 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.

6 For further details, see *Principles and approaches to measuring gaps*, available at [ato.gov.au/taxgap](https://ato.gov.au/taxgap)

## Appendix A – ATO performance

Strategic objective	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
	<b>Debt</b> – Ratio of collectable debt to net tax collections <sup>7</sup>	8.3%	Below 8.0%	Between 8.0% and 8.5%	Between 7.5% and 8.0%	Between 6.5% and 7.0%	Below 6.0%	ATO systems, ATO financial statements
	<b>Total revenue effects</b> – Tax revenue from all compliance activities	\$11.5 billion	\$15 billion	\$15 billion	\$15 billion	\$15 billion	\$15 billion	ATO systems, models
<b>G2</b>	<b>Influence</b> – Influence tax and superannuation system design through a mutually positive relationship with Treasury and the provision of quality advice	Very good	Good	Demonstrated effort in supporting Treasury to design and deliver effective tax and superannuation policy.				Qualitative analysis and Treasury endorsement of result
<b>C1</b>	<b>Compliance cost</b> – Adjusted median cost to individual taxpayers of managing their tax affairs	3.0% decrease (2019–20 tax returns)	Remain steady	Remain steady	Remain steady	Remain steady	Remain steady	ATO tax return data, models
	<b>Digital</b> – Proportion of inbound transactions received digitally for key services	94%	92%	95%	95%	95%	95%	ATO systems
	<b>Digital</b> – Proportion of outbound interactions issued digitally for key services	Not reported yet New measure for 2022–23	Not applicable	Under development	Under development	Under development	Under development	ATO systems
	<b>Service satisfaction</b> – Client satisfaction with their recent interaction with us	Not reported yet New measure for 2022–23	Not applicable	80%	80%	80%	80%	ATO client survey

<sup>7</sup> Debt performance targets have increased due to the broader economic environment, which has been impacted by factors including the COVID-19 pandemic.

## Appendix A – ATO performance

Strategic objective	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
<b>C2</b>	<b>Working together</b> – Partner perceptions of how we are working together with them to administer the tax, superannuation and registry systems <sup>8</sup>	71/100	Equal to or better than the 2018–19 result (64/100)					ATO partner survey
<b>W1</b>	<b>Culture</b> – Level of employee engagement	76%	Equal to or better than the average result for large agencies					Employee survey (APS census)
	<b>Staff experience</b> – Employee perceptions around whether they have access to the tools and resources needed to perform well	72%	Equal to or better than the average result for large agencies					Employee survey (APS census)
<b>O1</b>	<b>Tax returns</b> – Proportion of pre-filled items accepted without change	89.5%	90%	90%	90%	90%	90%	ATO tax return data, models, and third-party data
<b>O2</b>	<b>Identity matching</b> – Proportion of data items matched to client identifiers	Not reported yet New measure for 2022–23	Not applicable	Under development	Under development	Under development	Under development	ATO systems, Third-party data
	<b>Availability</b> – Key digital systems availability	99.9%	99.5% (excluding planned outages)	99.5% (excluding planned outages)	99.5% (excluding planned outages)	99.5% (excluding planned outages)	99.5% (excluding planned outages)	ATO systems, ServiceNow
<b>F1</b>	<b>Cost of collection</b> – Cost to collect \$100 <sup>9</sup>	\$0.57 (including GST) \$0.54 (excluding GST)	Consistent with trend	Consistent with pre-pandemic trend	Consistent with pre-pandemic trend	Consistent with trend	Consistent with trend	ATO systems, models

8 The result is calculated using survey responses from 3 partner groups – Tax Professionals, Digital Service Providers and APRA-regulated superannuation funds. A weighting of 50% is applied for Tax Professionals, reflecting their role as the ATO's primary partner group, while the remaining 2 groups are each given a 25% weighting.

9 In 2020–21, the cost to collect \$100 experienced an unusually large reduction on the prior year (when it was \$0.66 including GST and \$0.62 excluding GST). This was partly due to the ATO's continued response to the global COVID-19 pandemic, with a decrease in collection costs as staff were diverted away from business as usual activities. Additionally, revenue collections in 2020–21 increased in comparison with the previous financial year due to the recovery in economic conditions and strong commodity prices. This magnitude of decline is not expected to continue, and hence the target is 'consistent with pre-pandemic trend' for the next couple of years.

## Appendix B – ABRS performance

Program	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
ABR	Increased use of the ABR as the national business dataset	407 government agencies using <i>ABR Explorer</i> 29 agencies using <i>ABR Connect</i> Total of 1.821 billion <i>ABN Lookup</i> searches (20% increase)	<i>ABR Explorer</i> – 420 <i>ABR Connect</i> – 18 <i>ABN Lookup</i> – 1.8 billion	<i>ABR Explorer</i> – 500 <i>ABR Connect</i> – 20 <i>ABN Lookup</i> – 2.0 billion	<i>ABR Explorer</i> – 525 <i>ABR Connect</i> – 22 <i>ABN Lookup</i> – 2.3 billion	<i>ABR Explorer</i> – 550 <i>ABR Connect</i> – 24 <i>ABN Lookup</i> – 2.5 billion	<i>ABR Explorer</i> – 550 <i>ABR Connect</i> – 24 <i>ABN Lookup</i> – 2.5 billion	ATO systems, Department of Industry ( <i>ABN Lookup</i> searches)
	Reduction in the administrative cost to businesses and government in dealing with each other <sup>10</sup>	\$2.11 billion reduction	\$2.00 billion reduction	\$2.25 billion reduction	\$2.34 billion reduction	\$2.45 billion reduction	\$2.45 billion reduction	ATO systems, models

<sup>10</sup> Includes administrative cost reductions due to the introduction of Standard Business Reporting (SBR) and the Australian Business Register (ABR).

## Appendix C – Administered programs

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 2 groups:

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

Administered program	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
<b>1.5 Australian Screen and Digital Game Production Incentive</b>	Value of tax offsets processed	\$329.6 million	The ATO aims to administer the program in accordance with the law					ATO systems
<b>1.6 Junior Minerals Exploration Incentive</b>	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					ATO systems
	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	Published within 56 calendar days of the application period closing					ATO systems
<b>1.7 Fuel Tax Credits Scheme</b>	Fuel Tax Credits Scheme gap	-0.1% or -\$7 million (2018–19)	Not applicable – new measure for 2022–23	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available				ATO financial statements, ATO systems, models, economic data <sup>11</sup>

<sup>11</sup> For further details, see *Principles and approaches to measuring gaps*, available at [ato.gov.au/taxgap](https://ato.gov.au/taxgap)

## Appendix C – Administered programs

Administered program	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
<b>1.8 National Rental Affordability Scheme</b>	Value of tax offsets processed	\$162.3 million	The ATO aims to administer the program in accordance with the law					ATO financial statements
<b>1.9 Product Stewardship for Oil</b>	Product Stewardship for Oil gap	0.6% or \$0.9 million (2019–20)	Not applicable – new measure for 2022–23	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available				ATO financial statements, ATO systems, models, economic data <sup>12</sup>
<b>1.10 Research and Development Tax Incentive</b>	Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	\$2.2 billion tax offset paid	The ATO aims to administer the program in accordance with the law					ATO financial statements
	Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	\$2.7 billion tax offset paid	The ATO aims to administer the program in accordance with the law					ATO financial statements
	Number of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	1,488 claims	The ATO aims to administer the program in accordance with the law					ATO systems
	Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	11,638 claims	The ATO aims to administer the program in accordance with the law					ATO systems
	Proportion of offsets processed within service standard timeframes	86.2%	The ATO aims to administer the program in accordance with the law					ATO systems
<b>1.11 Low Income Superannuation Tax Offset</b>	Value of entitlements paid	\$661.6 million	The ATO aims to administer the program in accordance with the law					ATO financial statements
	Proportion of original contributions paid within 60 days	99.99%	Not applicable New measure for 2022–23	97%	97%	97%	97%	ATO systems

<sup>12</sup> For further details, see *Principles and approaches to measuring gaps*, available at [ato.gov.au/taxgap](https://ato.gov.au/taxgap)



## Appendix C – Administered programs

Administered program	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
<b>1.12 Private Health Insurance Rebate</b>	Value of rebates processed	\$237.3 million	The ATO aims to administer the program in accordance with the law					ATO financial statements
<b>1.13 Superannuation Co-contribution Scheme</b>	Value of entitlements paid	\$120.2 million	The ATO aims to administer the program in accordance with the law					ATO financial statements
	Proportion of original co-contributions paid within 60 days	92.6%	Not applicable New measure for 2022–23	97%	97%	97%	97%	ATO systems
<b>1.14 Superannuation Guarantee Scheme</b>	Superannuation guarantee gap as a proportion of superannuation guarantee contributions	3.8% or \$2,450 million (2018–19)	Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available					ATO systems, models, economic data <sup>13</sup>
	Value of superannuation guarantee charge:	\$1,683.0 million raised	\$812 million raised	\$946 million raised	\$1,017 million raised	\$1,099 million raised	\$1,184 million raised	ATO financial statements
	• raised (including penalties and interest)	\$1,039.8 million collected	\$462 million collected	\$550 million collected	\$594 million collected	\$642 million collected	\$692 million collected	
	• collected							
Value of superannuation guarantee entitlements distributed to individuals or superannuation funds	\$944.7 million	\$421 million	\$497 million	\$536 million	\$578 million	\$622 million	ATO financial statements	
Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	\$3.0 billion debt on hand \$105.5 million not pursued	\$2.7 billion debt on hand \$195 million not pursued	\$3.5 billion debt on hand \$172 million not pursued	\$3.7 billion debt on hand \$177 million not pursued	\$4.0 billion debt on hand \$183 million not pursued	\$4.3 billion debt on hand \$189 million not pursued	ATO financial statements	
<b>1.15 Targeted Assistance through the Taxation System</b>	Value of interest payments processed	\$34.7 million	The ATO aims to administer the program in accordance with the law					ATO financial statements

<sup>13</sup> For further details, see *Principles and approaches to measuring gaps*, available at [ato.gov.au/taxgap](https://ato.gov.au/taxgap)

## Appendix C – Administered programs

Administered program	Performance measure	Latest result (2020–21)	Performance target					Data sources
			2021–22	2022–23	2023–24	2024–25	2025–26	
<b>1.16 Interest on Overpayments and Early Payments of Tax</b>	Value of credit interest applied to client accounts	\$61.5 million	The ATO aims to administer the program in accordance with the law					ATO systems
<b>1.17 Bad and Doubtful Debts</b>	Ratio of debt uneconomical to pursue to ATO net tax collections	0.1%	Below 1%	Below 1%	Below 1%	Below 1%	Below 1%	ATO systems, ATO financial statements
<b>1.18 Seafarer Tax Offset</b>	Eligible taxpayers are aware of how to claim the offset	100%	100%	100%	100%	100%	100%	ATO client survey
<b>1.19 Economic Response to the Coronavirus</b>	Value of Hiring Credit paid	\$6.6 million	The ATO aims to administer the program in accordance with the law					ATO financial statements

# Acronyms and initialisms

---

<b>ABN</b>	Australian business number
<b>ABR</b>	Australian Business Register
<b>ABRS</b>	Australian Business Registry Services
<b>ABS</b>	Australian Bureau of Statistics
<b>ACNC</b>	Australian Charities and Not-for-profits Commission
<b>APRA</b>	Australian Prudential Regulation Authority
<b>APS</b>	Australian Public Service
<b>ASIC</b>	Australian Securities and Investments Commission
<b>ATO</b>	Australian Taxation Office
<b>BAS</b>	business activity statement
<b>COVID-19</b>	coronavirus disease 2019
<b>Director ID</b>	director identification number
<b>FTA</b>	Forum on Tax Administration
<b>GST</b>	goods and services tax
<b>ICT</b>	information and communications technology
<b>IT</b>	information technology
<b>MBR</b>	Modernising Business Registers
<b>MOU</b>	memorandum of understanding
<b>PAYG</b>	pay as you go
<b>R&amp;D</b>	research and development
<b>SBR</b>	Standard Business Reporting
<b>STP</b>	Single Touch Payroll
<b>TASA</b>	<i>Tax Agent Services Act 2009</i>
<b>TPB</b>	Tax Practitioners Board

## Contact

**Phone** (02) 6216 1111

**Email** [corporatestrategy@ato.gov.au](mailto:corporatestrategy@ato.gov.au)

**Website** [ato.gov.au](http://ato.gov.au)

## Mail

Director, Corporate Strategy  
Enterprise Strategy and Design  
Australian Taxation Office  
PO Box 9977  
Civic Square ACT 2608

## Follow

[twitter.com/ATO\\_gov\\_au](https://twitter.com/ATO_gov_au)

[facebook.com/ato.gov.au](https://facebook.com/ato.gov.au)

[youtube.com/AusTaxOffice](https://youtube.com/AusTaxOffice)