The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.
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This blueprint for change reflects what the community wants from the ATO – the kind of experience they want to have when they participate in the tax and super systems.

To achieve our vision of being a contemporary, service orientated organisation, we are transforming how our clients and staff experience the tax and super systems.

We are committed to making it become a reality. We will be unwavering in our focus on improving the client experience, and will constantly check to ensure we are providing contemporary service that is conducive to willing participation in the tax and super systems.

We are not starting from scratch, but building on the many things we already do well. This represents the next phase in the evolution of how we administer the tax and super systems. It will be an ongoing and iterative process, encompassing our clients’ and staff’s entire experience. This means taking a whole-of-system and, where appropriate, a whole-of-government approach, working with government, business partners and other agencies.

This blueprint is our anchor point. It is designed to provide a clear line of sight to what we want to achieve as we reinvent the ATO. In response to the changing environment, the blueprint will be regularly updated to ensure we are all working toward providing the right experience.

FOREWORD
FROM THE ATO EXECUTIVE

"We want the ATO to be relevant and valuable to the Australian community for the long term – trusted and respected here and internationally and considered a leading organisation by all stakeholders."

ATO Strategic Intent, 2014

This blueprint for change reflects what the community wants from the ATO – the kind of experience they want to have when they participate in the tax and super systems.

To achieve our vision of being a contemporary, service orientated organisation, we are transforming how our clients and staff experience the tax and super systems.

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## EVOLVING THE TAX AND SUPER SYSTEMS

### RIGHT APPROACH FOR THE RIGHT TIME

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>AUSTRALIAN ENVIRONMENT</strong></td>
<td>No personal computers or internet, reliance on TV and print media.</td>
<td>Emergence of personal computers, the internet and mobile devices, and changing community expectations.</td>
</tr>
<tr>
<td><strong>TAX ADMINISTRATION PARADIGM</strong></td>
<td>ATO assessment Based on full and complete disclosure.</td>
<td>Self assessment Based on true and correct statements.</td>
</tr>
<tr>
<td><strong>CLIENT SERVICES</strong></td>
<td>Front counter, mail, telephone.</td>
<td>Call centres, field services, emerging digital services.</td>
</tr>
<tr>
<td><strong>ATTITUDE TO ADMINISTRATION</strong></td>
<td>We set the standards and protect the revenue.</td>
<td>Agreed mutual obligations and protect the revenue.</td>
</tr>
<tr>
<td><strong>STYLE OF WORKPLACE</strong></td>
<td>Focus on individual, rigid procedures and rules.</td>
<td>Increased focus on teams and multiskilling, rigid procedures and rules.</td>
</tr>
<tr>
<td><strong>BUSINESS DESIGN FOCUS</strong></td>
<td>Internally focused.</td>
<td>Listening to the community.</td>
</tr>
<tr>
<td><strong>RISK CULTURE</strong></td>
<td>No risk tolerance.</td>
<td>Risk aversion.</td>
</tr>
<tr>
<td><strong>RISK APPROACH</strong></td>
<td>No risk differentiation, random selection.</td>
<td>Compliance model and risk differentiation framework.</td>
</tr>
<tr>
<td><strong>COMPLIANCE FOCUS</strong></td>
<td>100% assessment.</td>
<td>Risk based reviews and audits.</td>
</tr>
</tbody>
</table>
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

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The names, characters, personas, companies and scenarios depicted in these examples are fictitious. Any similarity to a current or former company or business or a person, living or dead, is coincidental.

The scenarios described in this document have been developed by the ATO. No commitments are made on behalf of any government agency.
THE FUTURE EXPERIENCE

The future experience 6
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THE FUTURE EXPERIENCE

We are changing the way we work to deliver the best possible experience with the tax and super systems for our clients, our staff and our partners. This work will support a whole of government experience for the Australian community.

The design in this blueprint is centred around the client, understanding that they have a variety of interactions with the tax and super systems, and with broader government services.

Our services and interactions will be professional, contemporary, and tailored to take into account different circumstances, making it easy for clients and staff to get things right and hard not to. We take a risk based approach and our interactions will be based on their behaviours and choices.

With access to the right information in a more timely way, we will be more transparent and provide the community with greater certainty of their entitlements, obligations and position in the tax and super systems.

To bring our transformational change to life, our staff will be empowered and trusted to act and will have access to contemporary tools. Our people, already highly skilled and knowledgeable, will have further opportunities to broaden their knowledge. They will learn from the strong leaders around them, helping to build the capabilities needed to continue to meet the expectations of the community. We will also build strong working relationships with our partners in the system to ensure effective and efficient services are provided to the community.

We will continue to build community confidence by ensuring everyone pays the right tax at the right time. Critically, the integrity of the system will be maintained by supporting those who choose to do the right thing and dealing with those who don’t.

Ultimately, client satisfaction and participation in the tax and super systems will be the true measure of success.
DELIVERING THE FUTURE EXPERIENCE

Reinventing the client and staff experience in the tax and super systems is underpinned by our cultural transformation. We will focus the delivery of this change through six strategic programs.
CONSULTATION AND CO-DESIGN
INSIGHTS ON THE CURRENT EXPERIENCE FROM CLIENTS AND STAFF

INDIVIDUALS
> I can’t find what I am looking for on the ATO’s website.
> *myTax* was simple, easy to use, and fast. I really liked the interface.
> I expect the ATO to keep pace with technology trends, such as services the banks offer.
> I expect online services to be secure and easy to use.
> If I could do everything online I would because it’s quicker than queuing on the phone.
> Digital by default but not digital only.
> I don’t know what help is available to me. I often don’t understand information from the ATO as it is too full of tax jargon.
> I’m afraid by the idea that not everyone is paying the right amount of tax.
> I use a tax agent because I don’t trust that the ATO will help me to get things right.
> I’m afraid to approach the ATO.
> I’m not interested in superannuation until close to retirement.

INTERMEDIARIES:
TAX AGENTS
> I like the reinventing concepts, especially the potential benefits of going digital.
> I want to be able to speak to an experienced officer for complex issues.
> I want specialised information sent to me electronically.
> I don’t have as much face-to-face contact with clients these days. They want online interactions, less face-to-face, and they just want it done.
> Many people consult with me due to a fear of getting something wrong.
> I am seeing a growing client demand to provide more cost-effective services. Clients want to pay professionals for advice not administrative tasks.

INTERMEDIARIES:
SOFTWARE DEVELOPERS
> I don’t know what I don’t know. The ATO needs to help me find the information I need or let me know if something is relevant to me.
> I want quick, easy and timely advice.
> I am time poor. Show me what I need to do.
> Information from the ATO is too technical and jargon filled.
> I like online services, but I don’t have time to spend working on my tax affairs as well as running my business. I need a response now.
> I use an agent because they know my business and I believe they will take on the risk of a mistake being made.
> I want to contact the ATO how and when I want to.
> I don’t trust that the ATO will help me to get things right.
> I’m afraid to approach the ATO.
> I like being able to self-help for answers, but only if it is quick, easy and gives me certainty.

SMALL BUSINESS
> I don’t know what I don’t know. The ATO needs to help me find the information I need or let me know if something is relevant to me.
> I want quick, easy and timely advice.
> I am time poor. Show me what I need to do.
> Information from the ATO is too technical and jargon filled.
> I like online services, but I don’t have time to spend working on my tax affairs as well as running my business. I need a response now.
> I use an agent because they know my business and I believe they will take on the risk of a mistake being made.
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> I’m afraid to approach the ATO.
> I like being able to self-help for answers, but only if it is quick, easy and gives me certainty.

PRIVATELY OWNED AND WEALTHY GROUPS
> I need different types of advice and guidance that suit my circumstances.
> I need more certainty and timely advice.
> I want to know what the ATO knows so that I have the opportunity to self-correct and provide information.
> I want to see better use of technology to get quicker outcomes and reduce my compliance costs.
> Time is money and the cost of compliance is a key driver for me.

PUBLICLY LISTED BUSINESS
> We need certainty and timely advice.
> We want access to a senior executive in the ATO when issues need escalating.
> We can see that the ATO is listening to the main issues of Australia’s largest taxpayers and have recognised where they need to improve.
> We are seeing a positive shift when engaging with ATO staff. Mostly, we are seeing that staff are more open to reaching common ground faster than they have in the past. You just need to do it consistently.
> The challenges the ATO is facing around increasing client expectations, technology and data are similar to most organisations.

SUPERANNUATION FUNDS
> Employers want meeting their super obligations to be seamless and easy.
> We are going through a significant amount of reform and want any further changes to build on that investment.
> As an APRA fund, we want all dealings with the ATO to be electronic.
> Basic information products are good however we want to be able to more easily access detailed and technical information when we need it.
> We want more proactive communication from the ATO, eg when systems are down or there is significant news to share.

ATO STAFF
> Provide me with the technology I need to get the job done.
> The amount of process and red tape I have to wade through slows down my work.
> Leaders need to lead from the front, and be committed to empowering and trusting staff.
> I want more accountability for my work, and greater decision making power.
> The ATO needs to be an organisation where I can apply my skills and grow as a professional.
> Let us move between roles. I want to use the skills I already have to help make the ATO a better place.
> I am fatigued by all the change that has been occurring.
> Show me how.
### CONSULTATION AND CO-DESIGN

**WHAT PEOPLE TOLD US THEY NEED IN THE FUTURE**

#### CLIENTS

**Fix the basics:**
- Remove irritants with the things I use frequently, for example make information on ato.gov.au easier to find and understand.
- Minimise red tape.
- Help me to be aware of my entitlements and obligations.

**Foster confidence and trust:**
- Give me certainty of my tax and super position, in a timely way. Let me know quickly when you notice something isn’t right and help me to resolve it.
- Deal with people who are not complying or who are abusing the tax or super systems.

**Tailor my interactions:**
- Provide interactions which are easy to access, secure, timely and available at a time that suits me, and are professional and respectful.
- Work with other government agencies and intermediaries to improve my whole-of-system experience.
- Keep pace with technology trends making services contemporary and easy for me to get things right.

**Help me navigate complexity:**
- Provide information and services which are tailored to my behaviour and situation, and are easy to find and understand. This will help me to get things right and avoid mistakes.
- Foster excellent working relationships through early engagement.
- Provide the right advice at the right time.
- Show me what I need to do, particularly when my normal practices have to change.

#### STAFF

**Fix the basics:**
- Remove irritants from the tools I rely on.
- Minimise red tape, including empowering me to make decisions and be accountable.
- Raise my awareness of how I can enact change by giving me practical examples that I can build on and easily use.

**Valued and supported:**
- Respect me for my experience and skills, and trust me to use them.
- Listen to my suggestions and feedback.
- Give me strong, consistent leaders who support my development, provide clear expectations and guidance and who deal with underperformance.

**Effective tools and processes:**
- Show me what I need to do, particularly when my normal practices have to change.
- Give me access to technology and law that enables me to get the job done.
- Communicate in a way that is consistent, timely, tailored, and honest, so I understand the practical implications for me and my work.
GUIDING PRINCIPLES
FOR THE PROGRAM

These principles will guide the design and delivery of the transformed client and staff experience outlined in this blueprint and have been informed by co-design activities.

Principle 1
Easy to get things right

- Contemporary digital experiences provided in the way people expect.
- Strong relationships support the right outcomes.
- Integrated with natural systems used in day-to-day life and red tape is minimised.
- Emphasis on prevention before correction.
- Design of the system is agile and responsive to change and demonstrates our commitment to continuous improvement.
- Right information and services at the right time. Answers are easy to find and understand.

Principle 2
Tailored experience

- Interactions are tailored and reflect people’s behaviour and circumstances.
- Expectations and accountability are clear. Clients and staff understand what they need to do.
- Use of data and information anticipates needs, tailors services, is efficient and identifies areas of concern early, and helps to get things right.

Principle 3
Excellent service

- Interactions are professional, respectful and timely.
- Easy access to required services and information in a secure and timely way.
- Commitments to government and the community are met.
- We measure and report on what is valued by government and the community.
- We provide accurate information that can be relied on and understood.

Principle 4
Fair and respectful treatment

- Contributing to effective tax and super systems is valued.
- Transparency and early engagement lead to increased certainty.
- Focus on enhancing community confidence for clients and staff.
- Different views are heard and considered.
- Action is taken on issues with openness, empathy and integrity.
- Quality, pragmatic decisions are made in a timely manner.
- Different perspectives are taken into account in determining outcomes and resolving disputes if they arise.

Principle 5
Service delivered in the most effective and efficient way

- The ATO may not always be the provider of services to the community. The ATO will partner with service providers to deliver efficient and effective services.
- Focus is on a whole-of-client experience.
- Working collaboratively within the ATO, across government and with the community to achieve the best outcomes.
DESIGNING A WHOLE-OF-SYSTEM EXPERIENCE
BUILDING COMMUNITY CONFIDENCE
THROUGH INSIGHT AND TAILORED ENGAGEMENT

Community confidence in the tax and super systems is critical for maximising willing participation.

Insight drives design

Early engagement delivers the right services and advice

Professional, tailored engagement match client behaviour

Improving community confidence

This means:

- The ATO’s comprehensive understanding of my circumstances and my risk profile anticipates when I might need help or advice, and provides integrated solutions that help me get it right. It just happens.
- The ATO provides me with the advice and services I need. There is early engagement so I get things right upfront. It’s about prevention rather than correction. The ATO works with me rather than trying to catch me out. The ATO appreciates time is money.
- I know the way the ATO deals with me is linked to my risk profile, including my behaviour and how open I am, and my actions have consequences.
- I have a strong working relationship with the ATO, and transparency gives everyone confidence the system is fair and reasonable. I see the ATO deal with those who abuse the system.

This means:

- The ATO integrates easy-to-use systems that meet clients’ tax and super needs to the extent possible.
- Access to data, both domestically and internationally, means the ATO can anticipate issues and design treatment solutions quickly.
- The ATO proactively anticipates clients’ service and advice needs so there’s no need to seek them out – they’re just there.
- The efficiency of the system influences client decisions around tax and super – it’s much easier to work in the system and get on with business.
- Better services make tax and super compliance the normal and accepted thing to do in the community.
- Services through software ensure the right advice ‘just happens’ and reduces costs for clients of all sizes.
- The tax system is quietly effective but not invisible – clients can see the system working through payslips, bank systems, online tools and other media.
- The ATO provides advice and addresses issues on the client’s circumstances in commercially realistic timeframes providing the certainty needed.
- The ATO provides advice and addresses issues on the client’s circumstances in commercially realistic timeframes providing the certainty needed.
- If individuals, business or intermediaries decide to deliberately avoid or evade tax obligations, they will be dealt with.
- The ATO’s interactions will be timely, efficient and sensitive to impacts on the client’s business and affairs.
- In an increasingly globalised world, the ATO takes action across borders and jurisdictions.
- There is a collaborative and pragmatic approach to resolving disputes for best outcomes.

This means:

- The ATO’s key aim is to achieve fair and reasonable outcomes given a client’s situation and behaviour.
- Clients who are fully transparent and genuinely working with the ATO receive a lighter touch.
- If a genuine mistake is made, the client and ATO will work together to resolve it.
- The ATO engages with clients differently based on their client behaviour.
- Comprehensive services from all areas of the ATO allow the community to easily engage with their tax and super systems and have confidence fairness is being maintained.
- The community sees that the ATO deals with those who don’t pay the right amount of tax. This secures community confidence in the system.
- The ATO makes the fairness in the system highly visible.
- A whole-of-government approach leads to more effective outcomes for the community.
- The community confidence program helps to shift social norms, entrenching the notion that the tax and super system is something that ‘just works’, and that engaging with it in a fully transparent way is ‘just something you do’.
- Effectiveness measures are developed that indicate the performance of the system, and the extent to which the right amount of tax is paid, to build community confidence.

KEY EXPERIENCES

1. It takes minimal, time, effort and cost to get things right.
2. I am confident the ATO uses modern, digital tools to provide services and identify risk.
3. I know that if the ATO needs to communicate with me our dealings will be professional and sensitive to any impacts on me and my time.
4. I am willing to fulfil my tax and super obligations, and I expect the ATO will deal with those who don’t.
5. I trust the ATO to take swift action if people abuse the tax and super systems.
6. I have open, honest and timely communication with the ATO to avoid and/or pragmatically resolve disputes so together we can agree on common ground and fair outcomes.
7. My tax and super dealings may not always be directly with the ATO, but with other agencies or third parties.
TAILORED ENGAGEMENT BASED ON RISK

Indicators of risk:

- Low complexity
- High transparency
- Behaviour and choices

<table>
<thead>
<tr>
<th>Minimal Touch</th>
<th>Low Touch</th>
<th>Medium Touch</th>
<th>High Touch</th>
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<tbody>
<tr>
<td>Low effort is needed to meet tax and super obligations and there will be minimal interaction with the ATO.</td>
<td>Whilst still low, a slightly increased level of effort or attention for clients who need to access tax and super information, services and tools to meet their particular needs.</td>
<td>An increasing interaction level for clients who seek our support and advice on tax and super matters when they encounter something new or complex, or who need increased assistance to get things right.</td>
<td>Increased attention from the ATO.</td>
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</table>

**MINIMAL TOUCH**

For example:

- Clients with straightforward affairs who try to do the right thing.
- Clients who have transparent affairs, including items like employment income and investment income which is shared with the ATO through third parties.

**LOW TOUCH**

For example:

- Clients who need advice or information to help them get things right.
- Clients who are willing to engage with the ATO, such as contacting us to organise a payment arrangement.
- Clients who may need gentle reminders to help get things right.
- Clients with reasonably transparent affairs, such as, having to include information in your tax return that has not been prefilled.
- Business which use software that automatically calculates and reports information.

**MEDIUM TOUCH**

For example:

- Clients with low transparency will have the ATO engage proactively to understand their affairs.
- Clients who need advice, services or information to help them navigate more complex tax and super issues.
- Clients who may need firmer reminders to help get things right.
- Clients who need higher levels of certainty around their tax and super affairs.

**HIGH TOUCH**

For example:

- Clients with more complex affairs receive strong levels of support and engagement in relation to tax and super matters.
- Clients who are not transparent will have increased ATO attention to understand their affairs.
- Clients who take a position on the law different to the ATO, should expect increased focus to resolve the differences.
- Those choosing not to comply or who regularly take controversial interpretations of the law will receive intense attention from the ATO.
- Those who abuse the tax and super system will be dealt with using the full force of the law.
OUR EMERGING CULTURE
OUR EMERGING CULTURE

Transforming our culture supports our commitment for making our blueprint for change a reality. We will focus on the following new culture traits.

- Client focused
- United and connected
- Empowered and trusted
- Future oriented
- Passionate and committed

We put clients, external and internal, at the centre of everything we do.

We work as one team to deliver the right outcomes for the community.

We are supported to take ownership, exercise judgment and make reasonable decisions.

We will be flexible and adapt to meet immediate and future challenges.

We are passionate about our role in serving the community. We bring professionalism, energy and determination to everything we do.

**To do this we:**
- Have a service focus.
- Make it as easy as possible to get things right, and hard not to.
- Understand and consider our clients’ circumstances, and offer a fair and differentiated service.
- Treat people with respect and dignity.
- Build trusted relationships.
- Are pragmatic and fair in our decisions.
- Give the right answer, at the right time, and in the right way.
- Use our skills and expertise to help clients do the right thing.

**To do this we:**
- Willingly share information, insights and experience.
- Collaborate without boundaries.
- Have and foster the right relationships.
- Use our collective talent to achieve the right outcomes.
- Are always aware of what the ATO and APS are trying to achieve.
- Encourage and support each other.

**To do this we:**
- Are accountable for our actions and inactions.
- Have confidence and trust in each other.
- Foster trust through leaders who say what they mean, and do what they say.
- Recognise effort and celebrate success.
- Acknowledge mistakes, learn from them and move forward without blame.

**To do this we:**
- Look to the future, and are ready to respond.
- Simplify and improve the way we do things.
- Take a global view – look across the ATO, government and internationally.
- Are open to new ways and new thinking.
- Are prepared to take informed risks.
- Are creative and purposefully innovative.
- Have the courage to change course.

**To do this we:**
- Take action, take responsibility and strive to succeed.
- Strive to make a difference.
- Get things done promptly and with purpose.
- Tell it as it is, with honesty, empathy and respect.
- Hear it as it is, and seek to understand.
- Actively grow our knowledge and skills through continuous development.

Focus on the following key areas will create enduring cultural change:

- Leadership and accountability
- Rewards and consequences
- Practices and processes
- Values and behaviours
- Workforce
- Underpinning systems and structures
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

CLIENT EXPERIENCE

Summary: Key changes to meet client needs

Overviews: Administrative clients

Individuals
Small business
Privately owned and wealthy groups
Publicly listed business
Not for Profit: Charities
Intermediaries: Tax agents
Intermediaries: Software developers
Superannuation funds:
APRA regulated Superannuation funds

Overviews: Regulatory functions

Superannuation funds:
Self-managed Superannuation funds
Excise payers

This version of our blueprint includes the future experiences for some of our clients but not all of them. We are working with our other client groups to understand their needs and reflect them in our future plans.
The future client experience will deliver contemporary products and services that are focused on client needs making it easy to get things right and hard not to. We will fix the basics, foster confidence and trust by acting with integrity, providing certainty, tailoring interactions to taxpayer needs, and help them to navigate the tax and super system. Further client experiences will be explored over time.
INDIVIDUALS

These are the key features that will improve and transform the experience of the tax and super systems for individuals, making it easy for them to get things right and hard not to.

For me, managing my tax and super is straightforward and I can access the services I need conveniently and at a time that suits me.

Behaviours and values from a segment perspective:
Individuals know that their behaviour and choices will have consequences. If people do the right thing around their tax and super, their experience will be easier. If people choose to do the wrong thing, they can expect a firm response.

Better services across government:

- Make it easy:
  - I provide information to government once through my profile and government services are coordinated, to make it easy for me.
  - Communications, interactions and service offerings from government are tailored to my circumstances and my behaviour. I know what I need to do and what I am entitled to. I can choose self-service options if I prefer.
  - My tax and welfare position is adjusted through the year as my circumstances change to minimise end-of-year surprises.

- My circumstances are understood:
  - I can engage with government and access coordinated government information and services through a single and secure digital entry point. My information and dealings are in one place. I know this profile helps me receive tailored services and saves me time.
  - I provide information to government once through my profile and government services are coordinated, to make it easy for me.
  - This means
    - People are dealt with consistently across government agencies.
    - Clients can easily authorise others to act on their behalf via their profile, eg agent or spouse.
    - Investment in knowledge, technology and process to share information across government.
    - Staff have a whole-of-government awareness for a client, where needed.
    - The tax and transfer system is coordinated.

- Right tax at the right time:
  - My circumstances are understood.
  - This means
    - Appropriate tax outcomes, including more accurate withholding, for people with multiple employers.
    - Community values moving towards a more accurate tax position throughout the year, to minimise debt and refunds.
    - Improvements to the Pay As You Go Instalments (PAYGI) experience.
    - ATO proactively assist where there are obligations across multiple jurisdictions.
    - To enable personalised tax rates, there will need to be uptake of digital solutions by withholders enabling event-based reporting for tax and super, eg single touch payroll.
    - Automated capability for ATO to calculate and notify personalised tax rates to withholders.
    - Appropriate tax outcomes, including more accurate withholding, for people with multiple employers.

- A minimal touch:
  - This means
    - Expansion of simplified myTax experience for all individuals.
    - The ATO proactively informs individuals of deductions specific to their circumstances.
    - Community acceptance of identity and data matching within government and entities.
    - Law change to support information gathering/matching, timely reporting and/or later lodgment.
    - Law change to facilitate minimal or low touch return experience, where appropriate.
    - Expanded data matching.
    - Capability to capture and pre-fill deductions and other details, eg rental properties.
    - Certainty is provided around tax and super affairs in a timely manner.

- A streamlined tax and super experience
  - This means
    - Easy to find clear and accurate information when needed, eg on ATO website, decision support tools – generally self-service but also the ability to communicate with someone if needed.

This means:
- The community sees the value of engaging with government digitally, linking relevant agencies to their profile.
- Profiles and services are easily accessible across various devices and platforms.
- Clients can easily authorise others to act on their behalf via their profile, eg agent or spouse.
- Investment to support digital engagement for those unable or who need help to transition.
- Simple, secure access and information is stored in one place.
- The ATO uses information and technology to prevent issues with identity and refund fraud. The community protect their identity and personal information and expect advisors, service providers and government to do the same.

This means:
- The community accepts information sharing across government where necessary for improved services or integrity reasons, and a law change will be needed.
- Investment in knowledge, technology and process to share information across government.
- Cooperation, collaboration and information sharing across domestic and international government agencies.
- Staff have a whole-of-government awareness for a client, where needed.
- The tax and transfer system is coordinated.
- Preferences for super funds are recorded once on an individual’s profile and pushed to employers.

This means:
- Easy to find clear and accurate information when needed, eg on ATO website, decision support tools – generally self-service but also the ability to communicate with someone if needed.
- Community acceptance of being pushed information to help them get things right, eg being informed they are approaching super contribution caps.
- If people get into financial difficulty, they can contact the ATO to discuss their circumstances and available options.
- Create an environment so people are confident that the ATO deals with unintentional mistakes in a sensitive and pragmatic manner.
- Staff are skilled in excellent service to get the right outcomes.
- Interactions are based on behaviour and choices, and when identified as abusing the system, individuals are dealt with firmly.
**SMALL BUSINESS**

These are the key features that will improve and transform the experience of the tax and super systems for small business owners, making it easy for them to get things right and hard not to.

**Better services across government:**

I can engage with government and access coordinated government information and services through a single and secure digital entry point. My information and dealings are in one place.

**Make it easy:**

I provide information to government once through my profile and government services are coordinated, to make it easy for me and to minimise red tape.

**More time for business:**

I can easily fulfil my tax and super obligations through integrated software/digital solutions and event based reporting, leaving me with more time to run my business.

**Getting what I need when I need it:**

I can access information and services in a way, and at a time that suits me.

**My circumstances are understood:**

Communications, interactions and service offerings from government are tailored to my circumstances, behaviour and choices.

"Because many of my tax and super interactions are automated, I have more time to run and grow my business."

Behaviours and values from a segment perspective:

Small business have confidence that everyone pays the right amount of tax and meets employer obligations, and this influences them to do the same. They understand the importance of making provision for their own super, and it’s easy to do so.

This means:

- Building on the myGov platform, there is one point of entry for linked individual and business accounts.
- Simple, secure access which is easy to set up and use.
- Business can easily authorise others to act on their behalf through their profile, eg agents.
- Profiles and government services are easily accessible.
- Investment in technology and processes to support digital engagement.
- The ATO uses information and technology to prevent fraud. Business protect their information, and that of employees and expect advisors, service providers and government to do the same.

This means:

- There is a single point to access and provide information for all government requirements, including starting a business and registrations.
- Business understands and accepts information sharing across government where necessary for improved services and integrity reasons.
- Cooperation, collaboration and information sharing across domestic and international government agencies.
- Staff are aware of the broader obligations on business and services provided across government.
- Business deals with all layers of government and interactions are integrated for business, eg working with state government for business licencing.

This means:

- Use of integrated software and digital record keeping that suits their circumstances.
- Streamlined process for new employees, eg automatic notification of TFN and super choices.
- Uptake of digital solutions to streamline payroll functions, eg management of personalised tax rate for employees, and super obligations.
- Support for contractors to help manage their tax obligations.
- Business returns are tailored based on their circumstances. Digital solutions complete most of the return for business.
- The ATO notifies a business of info/data they may have received through others, eg investment income.
- Event based reporting, with option to pay at the time of the event, to manage cash flow and avoid debt.

This means:

- Communications are relevant and easy to understand. Business knows what to do.
- Easy to find clear and accurate information when needed, eg whole-of-government website, decision support tools, and the ability to communicate with someone if needed.
- Show us how – assistance is real time for the business and support is provided to help manage change and help get things right.
- Self-assist information is accessible across devices and platforms.
- Access to support outside business hours.
- Development of more decision support tools to help business get things right.
- Staff have a holistic view of the business and interactions are timely, efficient and sensitive to the impact on the business.
- Business is supported to engage with government in a digital manner that suits their circumstances.
- Government understands that business are evolving in a global and digital world, and will evolve with them.

This means:

- Data services/analytics are used to provide tailored services, proactive assistance and detect and deal with those not doing the right thing.
- ATO assists to manage tax and super obligations by providing helpful tools and timely reminders that are integrated with my software.
- The ATO supports businesses with the cash flow issues to provide a solution that is tailored to their circumstances.
- Business has certainty of their tax and super position so they know where they stand. The ATO is transparent about how it views the business’ behaviour, and the business is transparent about its affairs.
- The ATO identifies business who are abusing the tax and super systems and deals with them.
- Audit interactions are timely and sensitive to the impacts on business.
- In the event of an issue or dispute, there is early engagement to resolve this and there is support for the business through this process.
PRIVATELY OWNED AND WEALTHY GROUPS

These are the key features that will improve and transform the experience of the tax and super systems for privately owned and wealthy groups, to make it easy to get things right and hard not to.

The value of conversation:

- Excellent working relationships

Through my advisors, I have an excellent working relationship with the ATO and they engage with me proactively to ensure I meet my obligations.

Getting what I need when I need it:

- The right services

My advisor/s and I work with the ATO to resolve issues and can access relevant, helpful, timely advice and decision tools that apply to my circumstances.

By being open about my affairs, I know where I stand:

- Transparency

The ATO will tell me or my advisor/s what they know about me, and I am transparent with the ATO. I know where I stand with my tax and super position.

This means:

- All services are timely, efficient and sensitive to commercial impacts.
- The group has a single place through its profile to view and manage the group’s/family’s affairs. Their advisor can also access this information or sections of it.
- The ATO provides a range of advice and addresses issues based on the group’s circumstances in commercially realistic timeframes, providing the level of certainty needed.
- On the sale or transfer of major investments/business, where there may be tax consequences, there is access to the right advice to understand impacts on the group and their obligations.
- The group’s advisors have access to sophisticated decision support tools which apply to the groups’ circumstances.
- There is an environment where people are confident that the ATO deals with unintentional mistakes in a sensitive and pragmatic manner.

My circumstances are understood:

- Tailored engagement

The way I am engaged and the services I am offered are based on my choices and behaviours. I am provided support to navigate a complex tax and super environment.

This means:

- Transparency is valued. The group’s dealings are transparent and the ATO tells the group’s what they know about them. This includes its view of the group’s tax risk, and any concerns as they arise, so there are no surprises. When transparent the group will benefit, eg lower cost of compliance as relevant information is available.
- If the group chooses for a variety of reasons not to be transparent this affects how the ATO engages with them and/or their advisor/s.
- Advice may be sought from a range of advisors and intermediaries and this will be visible to the ATO.
- Reporting requirements contribute to a transparent environment for this group. If the group choose to have accounts audited by an accredited auditor, this may give greater certainty in their tax and super affairs.
- The group expects the ATO will deal with those who don’t.
- Data services and analytics; understand complex business structures, provide tailored and proactive assistance, and detect and deal with those not doing the right thing.
- The group is willing to fulfil their tax and super obligations and expects the ATO will deal with those who don’t.
- Interactions, including audits, are timely, efficient and sensitive to the impact on the group’s business and affairs.
- There is a collaborative and pragmatic approach to resolve disputes and ambiguity in the law noting the importance of Treasury to clarify intent. If there is not a collaborative approach, the interactions may be different.

This means:

- The ATO uses its understanding of the group’s tax risk, including behaviour and choices, to inform its engagement with the group.
- The ATO will work with them and their advisor/s in assessing those positions.
- The community sees the ATO deal with those who don’t pay the right amount.
- There is transparency of global tax dealings and the ATO works with groups to ensure obligations are met.
- International cooperation across revenue agencies focused on strong international legal frameworks, eg to reduce opportunities for profit-shifting.

Behaviours and values from a segment perspective:

In a transparent system, getting things right for tax and super builds our reputation and therefore our wealth. We know the community and media may take an interest in our tax position and behaviour.
Publicly Listed business - Overview

The experience for publicly listed business builds on some of the key interactions outlined in the small business experience.

**PUBLICLY LISTED BUSINESS**

These are the key features that will improve and transform the experience of the tax and super systems for publicly listed business. This is a summary for a large public group, to get things right and hard not to.

- **The value of conversation:**
  - Together with our advisors and our representatives, we have an excellent working relationship with the ATO who engage with us proactively to ensure we meet our obligations and resolve any issues early.

- **Our contribution is recognised:**
  - As one of the largest contributors to the Australian economy and the tax and super systems, we expect and receive customised service.

- **We know where we stand:**
  - The ATO will tell us what they know about us and our dealings will be based on our behaviour and choices, and those of our tax advisor/s. We will be transparent with the ATO.

- **Our circumstances are understood:**
  - Our relationship with the ATO and service offerings are tailored based on the size, complexity and behaviour of our business.

**This means:**
- Strong and purposeful relationships and early engagement to focus on getting it right.
- Business and the ATO can expect no surprises due to their open and regular dialogue.
- ATO assistance and advice is integrated and coordinated across obligations and taxes.
- The ATO provides a range of advice and addresses issues based on business circumstances in a commercially realistic timeframe, providing the level of certainty needed and is sensitive to commercial impacts so the business can make timely decisions.
- ATO staff with whom the business interacts have authority to, and make decisions and understand the commercial context of the business.
- International cooperation across revenue agencies focused on strong international legal frameworks, eg to reduce opportunities for profit shifting.
- Business has a clear escalation point in the ATO in the rare event it is needed.
- The ATO has appropriate processes to be independent when reviewing previously made decisions.

**This means:**
- A customised relationship model for the largest groups in the Australian tax and super systems will be tailored based on the business’ behaviour and the controls, systems and procedures of the business.
- The customised service recognises the importance of this segment in creating community confidence in the tax and super systems and their contribution to the broader economy.
- There is an acknowledgement that reputation is important to shareholders and share value. Being a good corporate citizen and getting things right for tax and super builds that reputation and therefore the group’s value.
- Business understands the value of the information it provides to the ATO, eg PAYG withholding, interest and dividends are used to pre-fill returns for the broader community. The business ensures that it is accurate and timely.
- Business work with their advisors, including in-house, to plan tax strategies for their operations and transactions and may recommend some strategies that rely on reasonably arguable positions. The ATO will work with them and their advisor/s in assessing those positions.
- Business can provide confidence about their tax and super affairs to the government and stakeholders through assurance activities by the ATO or third parties.
- There is a collaborative and pragmatic approach to resolve disputes and ambiguity in the law noting the importance of Treasury to clarify policy intent.

**This means:**
- Transparency and strong working relationships are valued. The business’ dealings are transparent and the ATO advises business of what they know about them, including its view of the business’ tax risk.
- There is transparency of global tax dealings and the ATO works with business to ensure obligations are met.
- Business work with their advisors, including in-house, to plan tax strategies for their operations and transactions and may recommend some strategies that rely on reasonably arguable positions. The ATO will work with them and their advisor/s in assessing those positions.
- Business can provide confidence about their tax and super affairs to the government and stakeholders through assurance activities by the ATO or third parties.
- There is a collaborative and pragmatic approach to resolve disputes and ambiguity in the law noting the importance of Treasury to clarify policy intent.

**This means:**
- Report once in a standardised way to satisfy obligations, eg ASIC, ASX, APRA, ATO.
- The ATO uses its understanding of the business’ tax risk to inform its engagement with the business.
- Interactions including advice, reviews and audits, have the right people involved, are timely and are sensitive to the impacts on the business.
- The ATO uses data services and analytics to understand complex business structures, provide tailored assistance, and to detect and deal with those not doing the right thing.
- Business are willing to fulfil tax and super obligations and sees the ATO deal with those who don’t.
- If issues arise, the ATO works proactively and collaboratively with the business and their advisors to identify and provide the right information required in a timely manner and in the best way eg better engagement by using technology. Concerns are discussed and there is prompt deliberation and resolution of issues.
- There are strong domestic and international working relationships across revenue agencies, which leads to increased understanding of global obligations and faster certainty of positions, eg bilateral advance pricing arrangements.

"Strong working relationships in the tax and super systems and getting the certainty we need on our affairs, means we can focus on contributing to the economic prosperity of Australia."

Behaviours and values from a segment perspective:
*We understand the role we play in enhancing community confidence in the tax and super systems and the importance of the data we provide to support a streamlined tax experience for the Australian community.*
NOT FOR PROFIT CHARITIES

These are the key features that will improve and transform the experience of the tax and super systems for not for profit (charities), making it easy for them to get things right and hard not to.

Better services across government:

I can engage with government on behalf of my charity and access services and information through a single and secure digital access point. I can provide information to government once through my profile and government services are coordinated, to make it easy for me and to minimise red tape.

Strong confidence in the sector:

The public reputation of my charity is important to me and to the broader community. Being a good community citizen and getting things right with government helps build our reputation as a charity. Transparency through a public register is an important part of that.

More time to run my charity:

I can access tax and super information and services across a range of channels at a time that suits me. Services are tailored to my circumstances and preferences and to the behaviour of my charity.

My circumstances are understood:

My focus is on driving action for my charitable purpose within the community. I can easily fulfil my tax and super obligations, leaving me with more time to run my charity. I know what my charity needs to do and to what my charity is entitled.

This means:

- Ability to easily access information, advice and guidance on charity establishment, operation and cessation. Information in a single place.
- A single, secure point of entry for registration and licencing profile across federal and state governments with information available in one place.
- Charity directors can authorise others to act on their behalf through their profile, eg agents and administrative staff.
- Specific information on charities, including their concessions, entitlements and obligations across government are in a single place, including links to the Australian Charities and Not for profit Commission (ACNC).
- Interactions with all layers of government are integrated, eg working with state government licencing and grants.
- Ability to share information about a charity across all levels of government provided once through the charity’s profile.
- Charities accept information sharing across government to improve service and minimise red tape.
- Government staff are aware of the broader obligations of not for profit (NFP) and the services provided to charities across government.

This means:

- Charities registration details are available through a public register.
- Through a single, secure place charities can update information including any changes to their purpose, telling government, and relevant third parties once.
- Transparency is valued and when it exists there may be benefits, eg reduced reporting. There is generally an openness to providing information about charities so that government can provide the community with a whole-of-government view of the sector.
- If a charity chooses not to be transparent, for a variety of reasons, this affects how the charity is viewed.
- Government identifies those who are abusing the tax system and deals with them.

This means:

- Because charities are often managed by volunteers, it is important that they know where to seek accurate advice and information, that makes it easy to get things right, eg whole-of-government website, decision support tools, and the ability to communicate with someone if needed.
- Information is easily available to provide awareness of government requirements that impact my charity including FBT, concessions and international obligations.
- Access to support outside business hours.
- Self-assist information is accessible across devices and platforms.
- There is a single identifier so that when a charity changes it can retain the same identifier.
- Uptake of digital solutions to streamline payroll functions.
- Donations made to Deductible Gift Recipients (DGRs) are recorded electronically and can be easily integrated into ATO systems for reporting purposes.

This means:

- Show us how – support is provided to help manage change and get things right, including charities supported by volunteers.
- Communications are relevant and easy to understand. The charity knows what it needs to do.
- Board members are aware of their legal obligations and responsibilities.
- People are confident that the ATO deals with unintentional mistakes in a sensitive and pragmatic manner.
- Advisors are kept up-to-date on issues through a variety of channels.
- Charities are supported to engage with government in a digital manner that suits their circumstances and enable those who need help to transition to digital. This will allow more tailoring of services.
- Profiles and services are easily accessible across various devices and platforms.
I have an excellent working partnership with the ATO and work together in supporting the tax and super systems, and influence compliant behaviour.

**TAX AGENTS**

These are the key features that will improve and transform the experience of the tax and super systems for tax agents, making it easier for them to run their practice, and for their clients to get things right and hard not to.

**Adapting to change:**

- **Excellent working relationships**
- **An evolving business model**

**This means:**

- There is a relationship model focused on practice based support.
- Agents have a role in raising their client’s awareness and their understanding of their domestic and international obligations and entitlements, and assisting those who need to manage outstanding obligations.
- Communications are relevant, easy to understand and can be tailored and shared with their clients, eg changing laws.
- Through professional associations there is consultation, as appropriate, in the development of legislative and other change. Agents are provided with timely advice and the certainty they need to implement changes and consider impacts on their operations and those of their clients.
- ATO staff have a holistic view of the agent position and focus on working together for the right outcomes.

**Partners in the tax and super systems:**

**One place to interact:**

- **Single and secure entry point**

**This means:**

- There will be varied roles for tax agents in the future to provide additional assurance or advice capability on behalf of the ATO, eg being able to see how much clients owe and the ability to set up payment arrangements.
- Digital environment reduces high volume services and allows tax agents to focus on broader services.
- ATO keeps pace with changes to contemporary business practices and their operating environment.
- Information exchange is more efficient as the agents’ software is connected to their clients’ software and to ATO software.
- Client based permissions allow portability of historical records and advice included in their individual profile.

**Make it easier:**

- **Integrated practice software**

**This means:**

- Profiles and government services have simple, secure access, available across devices/platforms.
- Information on tax agent obligations is in a single place, including links to the Tax Practitioner Board (TPB) and professional associations.
- Clients authorise their agent to act on their behalf and assign access to their profile.
- ATO works with agents to deliver the right outcomes.
- Both agents and their clients will have access to ATO advice and information through the client profile.
- Software developers meet the requirements of agents and their clients and work with the ATO and professional associations to develop solutions that benefit all.
- Proactive alerts to agents on availability and performance of systems.

**My circumstances are understood:**

- **How can we help?**
- **Tailored engagement and services**

**This means:**

- Easy to find, clear and accurate information when needed, eg on whole-of-government website, decision support tools, and the ability to communicate with someone if needed, eg through web chat.
- ATO works with agents to deliver the experiences for other segments, eg complex advice to provide certainty.
- Access to support/advice outside business hours.
- Self-assist information and services are accessible across devices and platforms.
- ATO staff with whom the agent interacts have authority to make decisions.
- The ATO is transparent about how it views agents, the ATO and clients, and adapt my business and services to the changing environment.

**Behaviours and values from a segment perspective:**

As partners in tax and super administration, we have a significant role in contributing to the effectiveness and efficiency of, and building confidence in these systems.

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The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.
Software developers - Overview

The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

INTERMEDIARIES
SOFTWARE DEVELOPERS

These are the key features that will improve and transform the experience of the tax and super systems for software developers, outlining the way we will work together to provide contemporary and integrated services to ATO clients.

I work closely with the ATO and the community to make it easier for my users to meet their tax and super obligations.

Behaviours and values from a segment perspective:
We understand that through our partnership with the ATO we play a significant role in designing, building and implementing solutions that can be adopted by the community, meet user needs and comply with government requirements.

Partners in the tax and super systems:

Software developers have access to the
ATO understands and fully considers impacts
The ATO provides software developers with
Software developers have an active role in

Adapting to change:

Software developers have opportunities to
ATO's Partnership Framework is tailored

Make it easier:

My software solutions seamlessly interact with the ATO and across government agencies to provide a streamlined experience for users of my products.

When developing and implementing new or enhanced solutions, the ATO and I understand each other's operating environments and work together to make the most of them.

Shared journey:

Integrated digital solutions
Ongoing collaboration

Right people, right time:

Tailored engagement

This means:

- The ATO’s Partnership Framework promotes software developers working with the ATO, the business community and the tax profession to develop optimal solutions for users of their products that meet the requirements of the ATO.
- Software developers have an active role in ensuring users of their products can satisfy their obligations with minimum effort, as easily as possible.
- Software developers and the ATO engage early when there is an opportunity to explore or solve a problem.
- The ATO provides software developers with timely information and the certainty they need to be informed.
- ATO understands and fully considers impacts on SWDs’ priorities, products, services and production/development cycles.
- Software developers can share their suggestions for improvements through collaborative and consultative arrangements including professional associations. Their insights are fully considered by the ATO.
- Software developers have access to the ATO’s release plan of services and the dates for start of legislative and administrative changes, where possible.

This means:

- Software developers and the ATO use data exchange across government to simplify interactions with the community.
- Software developers and the ATO see the value in a single data and messaging standard to simplify interactions.
- The ATO and software developers work together to protect data and client identity.
- The ATO keeps pace with changing business practices and the operating environment of software developers and users of their products
- Software developers have a shared understanding of, and access to information about the ATO’s strategic direction.

This means:

- All services and interactions are digital and utilise SBR-enabled technology and infrastructure to enable businesses and tax practitioners to connect with the ATO and across government.
- Software developers contribute to solutions that are integrated to make fulfilling tax and super obligations easy for users and a part of core business activities.
- The ATO and software developers work together to support their clients to transition to digital and SBR-enabled solutions.
- The ATO provides opportunities to access and make use of data to continuously improve the experience for users of software products and services.
- There is a secure, reliable and easy to use access point.

This means:

- The ATO and software developers collaborate to ensure that any change delivers benefits to users and encourages usage.
- There is appropriate collaboration while implementing solutions, to manage expectations and ensure that new or enhanced products and services deliver the right outcomes.
- Software developers and the ATO work together to ensure that changes are delivered in reasonable steps, making it easier for software developers to deliver improved user experiences while managing competing priorities.
- Software developers and the ATO raise issues openly and work together to address them in a timely way.
- There are clear measures of success that assist purposeful implementation of any changes or new software products and services.
- There is use of contemporary collaboration tools for efficiency, transparency and openness.
- Software developers meet the requirements of tax agents and their clients and work with the ATO and professional associations to develop solutions that benefit all.

This means:

- The ATO’s Partnership Framework is tailored to software developer needs and reflects the product development lifecycle.
- The ATO is aware that changes to the tax and super systems can impact software products and engages with software developers as soon as possible.
- ATO engagement with software developers is timely, purposeful, planned and ensures the right people are involved to drive effective collaboration and decision making.
- Engagements across different stakeholder groups are visible and stimulate better collaboration and understanding of ATO directions and the legislative framework.
- Software developers have opportunities to provide feedback to the ATO and receive feedback. There is a clear escalation path.
- The ATO works together with software developers to resolve issues in a timely manner and with minimal interruption to users’ business.
- Information is accessible, accurate, relevant and delivered in a timely and appropriate manner.

I have an excellent working partnership with the ATO to develop and implement solutions that make compliance with the tax and super systems easy for users of my products and a by-product of their core business activities.

I understand that my operating environment and the needs of the users of my products are constantly changing and I am ready to respond to these changes.

My engagements with the ATO are tailored, purposeful, timely, productive and have the right people at the right time, so decisions can be made.

Information is accessible, accurate, relevant and delivered in a timely and appropriate manner.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

Dealing with government and meeting our obligations is easy due to streamlined processes and digital engagement.

Behaviours and values from a segment perspective:
As large super funds we understand the role we play through our joint stewardship of the retirement income system and by managing large-scale and complex investments to support the retirement savings of our members.

APRA Regulated Superannuation Funds: Overview

SUPERANNUATION FUNDS

APRA REGULATED SUPERANNUATION FUNDS

These are the key features that will improve and transform the experience of the tax and super systems for APRA regulated superannuation funds, to make it easy to get things right and hard not to.

Make it easier:

Digital and seamless interactions

All of our interactions with government are digital and administrative processes are easy, streamlined and logical for us and our administrators.

Better services across government:

Tell government once

We provide information to government once, through natural business processes and the digitised processes implemented as part of previous reform.

Getting what we need when we need it:

Right service at the right time

We, and our administrator know where to go to access government information. Information and advice is tailored to our circumstances and offered in a timely manner.

The value of conversation:

Excellent working relationships

We, and our administrator are consulted by the ATO in the development of legislative and other change. We are provided with advice and certainty to implement changes, and our insights are considered.

This means:

- All of APRA funds’ interactions with the ATO are digital and the majority of interactions between APRA funds and government are automated.
- Memberships are managed via a single authentication process, e.g., APRA funds can easily roll money in or out of accounts on behalf of members, or when merging member details.
- Linking information between individuals, their employers and funds is easy through simple, secure systems.
- APRA funds are able to leverage data held by government in order to confirm the data held by other funds.
- Reporting to government is streamlined.
- Information requirements across government are aligned, where possible.
- Information flows are automated and digital.
- APRA funds report to government in a standardised way to satisfy obligations at all levels of government.

This means:

- Government information and advice is easy to find and understand. APRA funds and administrators know what they need to do.
- APRA funds are able to reach the right person to help with their circumstances.
- Communications are provided through APRA funds’ preferred digital channels.
- Government proactively provides information to funds and administrators where appropriate, e.g., alerting when systems are down and when the issue is resolved.
- Advice and information is tailored based on the APRA fund’s circumstances.

This means:

- Non policy changes, such as how we interact with the ATO, will be co-designed, have a value proposition and will leverage the investment in previous reform, e.g., SuperStream.
- Through professional associations there is consultation, as appropriate, in the development of legislative and other change. Funds are provided with timely advice and the certainty they need to implement changes and consider impacts on their operations and those of their members.
- Continuing strong relationships across government, including ATO, Treasury, ASIC, APRA.
- APRA funds work with government throughout implementation to ensure a smooth transition, e.g., leveraging positive experiences from previous reform.
- There is a relationship model focused on fund based support.
Self-Managed Superannuation Funds: Overview

**SUPERANNUATION FUNDS**

**SELF-MANAGED SUPERANNUATION FUNDS (SMSF)**

These are the key features that will improve and transform the experience of the tax and super systems for Self-Managed Super Funds (SMSF), to make it easy to get things right and hard not to.

I establish and register my SMSF in a single secure place, through my individual profile. Other members of the SMSF can also access information through their individual profile.

**Make it easy:**

- Single entry point

**More time to grow my savings:**

- Integrated digital solutions

I can easily fulfil my obligations, such as my SMSF annual return, through integrated software/digital solutions and event based reporting.

**Minimising red tape:**

- Streamlined reporting

Administrative processes are not an impediment to managing my SMSF, and I can easily meet my obligations.

**My circumstances are understood:**

- Tailored engagement and services

Communications and service offerings from government are tailored to my circumstances and preferences.

**This means:**

- There is a single point to provide information for all government requirements.
- All members of the SMSF can link information and services regarding their SMSF through their individual profile.
- Simple, secure access and information is in one place.
- Acceptance of sharing information with government in order to minimise red tape.
- Investment in knowledge, technology and process to share information across government.
- Cooperation and collaboration across government agencies, including state and local.
- ATO staff are aware of the broader business obligations and services provided across government.

**This means:**

- Use of standardised software and digital record keeping that links with ATO systems, enabling SMSF trustees to automatically meet their obligations, such as the SMSF annual return.
-SMSF auditor’s software automatically reports findings to the SMSF and the ATO, removing the need for additional reporting requirements.
- Use of comprehensive data and analytics to better tailor services for SMSF trustees.
- Investment in technology and processes to support digital engagement.

**This means:**

- The process for setting up an SMSF is logical and easy to follow.
- The process for notifying the ATO of any change in SMSF details is logical and easy to follow.
- Administrative processes are made easy through the use of standardised software that links in with the ATO.
- Use of standardised software and digital record keeping allows timely event based reporting for SMSFs and their members.
- It is easy for SMSFs to receive contributions, complete the SMSF annual return and pay benefits to members in retirement phase.
- The process for winding up an SMSF (or changing it to a small APRA fund) is logical and easy to follow.

**This means:**

- Communications are contemporary, relevant, easy to understand and accessible when needed.
- Trustees understand their obligations and know what they need to do.
- Practical guidance and support is provided to SMSF professionals such as financial advisors and SMSF auditors.
- There is an analytics capability to quickly identify where people may need more assistance and to limit abuse of the system.
- SMSF auditors findings are automatically reported to trustees and the ATO, contributing to ATO data and analytics to better tailor services.
- In the event there is an issue or dispute with the ATO, there is early engagement to resolve this, ensuring integrity of the system.
- The ATO engages with the SMSF differently based on behaviour or if more aggressive positions are taken.
- Through professional associations there is consultation, as appropriate, in the development of legislative and other changes. SMSFs are provided with timely advice and the certainty they need to implement changes and consider impacts.
- Continuing strong relationships across government, including ATO and ASIC.

Because many of my interactions are automated, I have more time to focus on building my retirement savings.

Behaviours and values from a segment perspective:
We understand the importance of getting things right in terms of our obligations as trustees of self-managed super funds. We place importance on managing our retirement savings and contributing to the retirement income system.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

The experience for **excise payers** is a regulatory function

---

### EXCISE PAYERS

> We have the right systems, controls and expertise in place to be trusted with the management of regulated commodities and are empowered to get our Excise obligations right.

These are the key features in the regulatory framework for excise that will improve and transform the experience of the excise system for excise payers.

<table>
<thead>
<tr>
<th>Trusted to manage obligations:</th>
<th>Make it easy:</th>
<th>More time for getting on with business:</th>
<th>Getting what we need when we need it:</th>
<th>Our circumstances are understood:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Approved to operate</strong></td>
<td><strong>Tell us once</strong></td>
<td><strong>Integrated digital solutions</strong></td>
<td><strong>Anytime</strong></td>
<td><strong>Tailored engagement</strong></td>
</tr>
<tr>
<td>Once approved to operate we are trusted to manage highly valuable commodities in a contemporary regulatory system.</td>
<td>We provide information to government once to meet all obligations.</td>
<td>We can easily manage our excise obligations through integrated software/digital solutions, allowing us to get on with business.</td>
<td>We can access relevant, timely advice and decision tools to ensure supplies of our regulated goods are not disrupted.</td>
<td>Our relationship with the ATO is based on transparent dealings, and the ATO takes firm action when they are not.</td>
</tr>
<tr>
<td><strong>This means:</strong></td>
<td><strong>This means:</strong></td>
<td><strong>This means:</strong></td>
<td><strong>This means:</strong></td>
<td><strong>This means:</strong></td>
</tr>
<tr>
<td>- Excise approved entities have the right systems, controls and expertise and are trusted to get it right.</td>
<td>- Data provided to government is used by multiple agencies, eg Customs, Departments of Industry, Health, Environment, Geoscience, Australian and international energy agencies, and state agencies.</td>
<td>- Systems, software and digital record keeping solutions are capable of managing regulated commodity obligations.</td>
<td>- Advice is easily understood and timely to support the real time nature of commodity manufacturing, importing, moving and storage decisions.</td>
<td>- Communication and services are tailored to clients’ manufacturing, importing, moving and storage activities and the particular commodities.</td>
</tr>
<tr>
<td>- Moving from seeking permission to greater self-assessment in the contemporary regulatory regime.</td>
<td>- Import, manufacture and distribution reporting systems for regulated commodities are linked across Customs and the ATO.</td>
<td>- Investment to support digital engagement and enable those who need help to transition.</td>
<td>- ATO experts promptly resolve issues in a way that is sensitive to the commercial imperatives.</td>
<td>- Tailored services are provided to our largest excise payers.</td>
</tr>
<tr>
<td>- Reducing or removing unnecessary and costly administrative requirements.</td>
<td>- An investment in knowledge management, technology and new processes to share information.</td>
<td>- Removal of costly, time consuming and outdated administrative practices and systems.</td>
<td>- Working together with the right stakeholders that have the authority to make business decisions about the regulated commodities.</td>
<td>- Greater use of data and analytics to provide tailored assistance, detecting and dealing with those not doing the right thing.</td>
</tr>
<tr>
<td>- Inventory, manufacturing and financial systems record excisable activities, determine liabilities and assure compliance.</td>
<td>- Approved entities manage and safeguard the manufacture, movement and storage of goods.</td>
<td>- Community acceptance of government accessing records through software for improved service and regulation.</td>
<td>- New excise clients have access to modern support tools that helps to get excise obligations right, eg mobile app.</td>
<td>- Dealing in illicit commodities, or circumventing import or excise obligations results in cross jurisdiction action to enforce the law firmly and professionally.</td>
</tr>
</tbody>
</table>

---

**This means:**

- Once approved to operate we are trusted to manage highly valuable commodities in a contemporary regulatory system.
- We provide information to government once to meet all obligations.
- We can easily manage our excise obligations through integrated software/digital solutions, allowing us to get on with business.
- We can access relevant, timely advice and decision tools to ensure supplies of our regulated goods are not disrupted.
- Our relationship with the ATO is based on transparent dealings, and the ATO takes firm action when they are not.

---

**Make it easy:**

- **Tell us once**

**More time for getting on with business:**

- **Integrated digital solutions**

**Getting what we need when we need it:**

- **Anytime**

**Our circumstances are understood:**

- **Tailored engagement**

---

**This means:**

- **More time for getting on with business:**
  - We can access relevant, timely advice and decision tools to ensure supplies of our regulated goods are not disrupted.

---

**This means:**

- **Getting what we need when we need it:**
  - Our relationship with the ATO is based on transparent dealings, and the ATO takes firm action when they are not.

---

**This means:**

- **Trusted to manage obligations:**
  - Approved to operate
  - Once approved to operate we are trusted to manage highly valuable commodities in a contemporary regulatory system.

---

**This means:**

- **Make it easy:**
  - Tell us once
  - We provide information to government once to meet all obligations.

---

**This means:**

- **More time for getting on with business:**
  - Integrated digital solutions
  - We can easily manage our excise obligations through integrated software/digital solutions, allowing us to get on with business.

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**This means:**

- **Getting what we need when we need it:**
  - Anytime
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STAFF EXPERIENCE

Summary: Key changes to the staff experience

Overviews:
- ATO Team member: 30
- ATO Team leader: 31
- ATO Specialist: 32
- ATO Senior leader: 33
### SUMMARY

#### KEY CHANGES TO IMPROVE THE STAFF EXPERIENCE

The future staff experience helps our staff to develop the capabilities and expertise required to succeed and to focus on delivering a contemporary client experience. Staff will be empowered to make decisions, have the right tools and resources to help them do their job and be valued for their contribution. Irritants and blockers are quickly identified and addressed.

<table>
<thead>
<tr>
<th>TEAM MEMBER</th>
<th>TEAM LEADER</th>
<th>SPECIALIST</th>
<th>SENIOR LEADER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feel trusted</td>
<td>Build trust</td>
<td>Trusted source</td>
<td>Champion trust</td>
</tr>
<tr>
<td>Embrace growth</td>
<td>Encourage growth</td>
<td>Create growth</td>
<td>Drive growth</td>
</tr>
<tr>
<td>Achieve excellence</td>
<td>Drive excellence</td>
<td>Drive excellence</td>
<td>Define growth</td>
</tr>
<tr>
<td>Supported to perform</td>
<td>Supported to lead</td>
<td>Supported to perform</td>
<td>Lead change</td>
</tr>
</tbody>
</table>

#### Major areas of change for our staff

The changes adapt to reflect the increasing level of responsibility as staff progress in their career, with all staff building on the team member role.

#### Support for our staff through change

- Clearly defined career pathways, mentoring and mobility opportunities.
- A physical and digital environment suited to staff needs.
- Effective leadership programs.
- Opportunities for development that align to business needs.
- Tools to support innovation, knowledge transfer and social collaboration.
- Clear communication of leadership expectations at all levels.
- Tools and access to the right people, resources and information to do their work.
- Supported to enhance leadership skills through structured development programs.
- Acknowledged and supported to have quality, frequent discussions with staff as appropriate.
- An accountability strategy that defines responsibilities and expectations.
- Recognised as a trusted source and respected for their expertise.
- Tailored secondment and rotation opportunities within specialist fields.
- Supported to expand and enhance professional and peer networks.
- A knowledge transfer process and tools to share expertise and experience.
- A process to ensure leadership is visible and the right connections to information and people are made.
- A process to ensure senior leadership is visible through the right networks.
- A performance system that supports senior leaders to set clear expectations and reward good behaviour.
- Identify and develop staff with senior leadership potential and build capability.
ATO TEAM MEMBER

This outlines the major areas of change for ATO team members to contribute to improving the experience of the tax and super systems for the community.

**ATO team member - Overview**

*The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.*

**I know what is expected of me. I am empowered to act and accountable for my performance.**

---

**Embrace growth**

I feel empowered to work and challenge obstacles.

This means staff:

- Are trusted to work in dynamic environments.
- Value open and honest communication and their voice is heard.
- Exercise judgment and initiative to provide excellent client service and get the right outcomes. They are supported and learn when they make mistakes.
- Are encouraged and have the confidence to:
  - Challenge risk aversion.
  - Challenge red tape.
  - Challenge silo mentality.
  - Suggest improvements.
- Are encouraged to demonstrate leadership qualities at all levels.
- See leaders and know they are open, accessible and empower and engage with staff.

This means:

- Career pathways are visible and clearly defined and staff are supported by high quality learning and development.
- Informal learning opportunities, secondments and rotations are valued, encouraged and actively supported.
- Leaders dedicate time to coaching, mentoring, guiding and developing staff.
- Innovation and continuous improvement are valued and promoted.
- Recruitment processes are streamlined and efficient, and ensures the right mix of skills and capabilities to support organisational outcomes.
- Induction is timely and tailored, recognising employment history and experience.

---

**Achieve excellence**

I am flexible and know my skills and capabilities will be matched to changing work in the ATO. I contribute to innovation and continuous improvement and am supported to develop in line with organisational priorities.

This means staff:

- Embrace the ATO’s culture and values, and understand what is expected of them.
- Are accountable for their behaviour, performance, managing risk and addressing issues impacting on their work.
- Work to outcomes within commercially sensitive timeframes.
- Know the expectations of their role and contribute towards quality and timely outcomes aligned with ATO strategic goals and broader community expectations.
- Take a holistic view of the tax and super systems and other government services to understand the perspective, environment and behaviours of clients.
- Work in dynamic environments and collaborate to foster productive relationships, drive improvements and share information and insights.

This means:

- Career development and mobility.
- Performance systems.
- Staff communication.

---

**Supported to perform**

I contribute towards better outcomes for the community. I work collaboratively and take a client focus to perform.

I access the information, resources and contemporary tools I need to do my work and deliver excellent service.

This means staff:

- Are supported through flexible and contemporary tools, environments and arrangements that are relevant to their work and needs.
- Access and contribute to tailored information, networks and specialist expertise relevant to them.
- Know how to use the tools necessary to do their work.
- Can connect anytime, anywhere with any device.
- Collaborate and communicate through contemporary channels based on preference.
- Are supported through contemporary approaches to:
  - Career development and mobility.
  - Performance systems.
  - Staff communication.

---

**Feel trusted**

I contribute towards better outcomes for the community. I work collaboratively and take a client focus to perform.

This means staff:

- Are trusted to work in dynamic environments.
- Value open and honest communication and their voice is heard.
- Exercise judgment and initiative to provide excellent client service and get the right outcomes. They are supported and learn when they make mistakes.
- Are encouraged and have the confidence to:
  - Challenge risk aversion.
  - Challenge red tape.
  - Challenge silo mentality.
  - Suggest improvements.
- Are encouraged to demonstrate leadership qualities at all levels.
- See leaders and know they are open, accessible and empower and engage with staff.

This means:

- Are accountable for their behaviour, performance, managing risk and addressing issues impacting on their work.
- Work to outcomes within commercially sensitive timeframes.
- Know the expectations of their role and contribute towards quality and timely outcomes aligned with ATO strategic goals and broader community expectations.
- Take a holistic view of the tax and super systems and other government services to understand the perspective, environment and behaviours of clients.
- Work in dynamic environments and collaborate to foster productive relationships, drive improvements and share information and insights.

---

I access the information, resources and contemporary tools I need to do my work and deliver excellent service.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

I empower my team and drive performance through coaching, mentoring and providing the right development opportunities.

ATO team leader - Overview

This outlines the major areas of change for ATO team leaders to contribute to improving the experience of the tax and super systems for the community.

I empower, trust and listen to my team and support them to identify and challenge obstacles.

I support the development of my team in line with organisational needs. I foster innovation and continuous improvement.

I drive better outcomes for the community. I promote collaboration and client focus as a performance measure.

I access the information, resources and contemporary tools I need to lead my team.

This means leaders:

- Are open, accessible, and empower and engage with staff.
- Trust staff to work in dynamic environments.
- Promote honest and open communication, listen to staff and demonstrate commitment to action.
- Empower and trust their teams to exercise judgment and initiative within a sensible risk framework, and support staff when they make mistakes.
- Support and encourage staff to challenge risk aversion, red tape and silo mentality.
- Foster an environment of innovation and continuous improvement.
- Encourage staff to demonstrate leadership qualities.
- Seek and foster networks with relevant specialists and business partners.

This means leaders:

- Are sponsors for staff development, and promote and support career pathways.
- Foster and maintain team capability by:
  - Identifying talent.
  - Dedicating time to actively coach, mentor and guide staff.
  - Actively supporting staff rotation and secondment opportunities.
  - Sharing insights, information and expertise.
- Are supported to promote and foster staff development that aligns with business needs.
- Are supported to enhance leadership skills through structured development programs.
- Foster productive relationships and networks, and value specialist expertise.
- Are aware of drivers for change, keep informed and are responsive.

This means leaders:

- Set and communicate clear performance expectations, and recognise and promote good performance.
- Are accountable and have the confidence; to make decisions; address issues, conflict and underperformance.
- Drive teams to deliver quality outcomes within commercially sensitive timeframes by:
  - Communicating the contributions of the team against strategic goals.
  - Promoting a holistic approach to understanding the client experience and delivering excellent service.
  - Fostering collaboration and sharing of insights, information and expertise.
  - Fostering continuous improvement.
- Recognise and draw on relevant expertise, and are not expected to know and do everything.

This means leaders:

- Manage virtual teams and support staff through flexible and contemporary tools, environments and arrangements.
- Access tailored information, networks and specialist expertise relevant to them and their team.
- Promote, and are supported by contemporary approaches to:
  - Career development and mobility.
  - Performance systems.
  - Staff communication.
  - Knowledge management.
  - Support and decision making tools for complex work.

The experience for ATO team leader builds on the interactions outlined in: ATO team member

Build trust

Encourage growth

Drive excellence

Supported to lead

This outlines the major areas of change for ATO team leaders to contribute to improving the experience of the tax and super systems for the community.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

I am recognised for my specialist skills that actively shape, enhance and deliver ATO outcomes.

This outlines the major areas of change for ATO specialists to contribute to improving the experience of the tax and super systems for the community.

**ATO SPECIALIST**

**I know that as a specialist, I am a leader in the ATO. I know the ATO recognises and values my specialist expertise. I use my expertise to better position the organisation for the future.**

**I share my specialist expertise to build the professional capability of the ATO. I am supported to enhance my skills and maintain my reputation as a specialist.**

**I work collaboratively and take a client focus to perform. I know I may have been engaged by the ATO for a specific time and/or to achieve an outcome and to utilise my expertise to build capability.**

**I access the information, resources and contemporary tools I need to perform my specialist role.**

---

**This means specialists:**
- Know what is expected of them as a leader, and acknowledge their role may also be that of managing staff.
- Communicate effectively, so that ATO staff know who to go to, to access specialist skills/capabilities.
- Are recruited for their unique skill set, industry reputation and knowledge of contemporary commercial practices.
- Empower and trust staff and colleagues to exercise judgement and contribute to achieving outcomes.
- Are supported in ongoing professional accreditation, to maintain the value and reputation of their specialist expertise.
- Contribute to the strategic direction of the ATO by sharing intelligence on how to best position the organisation.

---

**This means specialists:**
- Have expertise that is recognised and enhanced through mobility opportunities.
- Are supported to expand and enhance their professional and peer networks to broaden their knowledge and build the capability of the ATO.
- Build organisational capability through sharing skills and expertise.

---

**This means specialists:**
- Know what is expected from them:
  - Accountability for behaviour, performance and delivering outcomes in commercially sensitive timeframes.
  - Contributing to ATO leadership by being a leader in their field, building relationships and developing/guiding staff.
  - Developing organisational capability by using professional knowledge and relationships to benefit the ATO.
  - Embracing the ATO’s culture.
- Are recruited based on specialist skills and outcomes.
- May be recruited for short/task based engagements.
- Know employment conditions, establish clear expectations and performance obligations.
- Identify, engage and collaborate with relevant expertise to achieve outcomes.

---

**This means specialists:**
- Utilise knowledge transfer processes and tools to share their expertise, experiences and contribute towards innovation and capability building.
- Access contemporary tools, resources and environments, enabling them to perform, grow and collaborate with peers and other specialists.

---

**This means specialists:**
- Are recruited based on specialist skills and outcomes.
- May be recruited for short/task based engagements.
- Know employment conditions, establish clear expectations and performance obligations.
- Identify, engage and collaborate with relevant expertise to achieve outcomes.
ATO senior leader - Overview

This outlines the major areas of change for ATO senior leaders to contribute to improving the experience of the tax and super systems for the community.

**ATO SENIOR LEADER**

I make decisions to achieve results. I recognise and celebrate our success and address bad behaviour and remove barriers.

**Champion trust**

I champion empowerment. I foster an open environment where leaders and staff trust and support each other.

**Drive growth**

I drive capability development to meet organisational needs. I champion innovation and continuous improvement.

**Define excellence**

I champion better outcomes for the community. I foster an environment where collaboration and client focus are valued and recognised.

**Lead change**

I understand the context of the tax and super systems within the broader environment and guide the ATO for the future.

**This means senior leaders:**

- Are open, visible and champion staff empowerment and engagement.
- Empower staff to work in dynamic environments.
- Are not risk averse and empower staff to take the right risks within a sensible risk framework.
- Drive honest and open communication, listen to staff and demonstrate commitment to action.
- Drive innovation, challenge the norm, remove barriers and foster transformation.
- Embody strong and effective leadership. They make decisions, are accountable and act transparently.
- Represent the ATO to:
  - Enhance the reputation of the organisation in the community.
  - Build and foster productive and mutually beneficial relationships with clients and external business partners.

**This means senior leaders:**

- Champion staff and organisational development by actively supporting:
  - Talent identification.
  - Dedication of time to actively coach, mentor and guide staff.
  - Staff rotation and secondment opportunities.
  - Sharing of insights, information and expertise.
  - Are supported to enhance leadership skills through structured development programs and peer networks.
  - Are self-aware, anticipate areas of growth and build organisational capability at the same time.
  - Are accountable for organisational workforce planning to:
    - Identify outcomes and deliverables.
    - Identify capability gaps.
    - Enhance agility and responsiveness.

**This means senior leaders:**

- Recognise and reward good performance.
- Drive excellence and empower staff to; make decisions; address issues, conflict, underperformance and barriers to performance.
- Set direction, inspire staff to add value and deliver quality outcomes, sensitive to commercial timeframes by:
  - Communicating the importance of strategic goals.
  - Promoting the value of understanding the client experience.
  - Fostering an environment where continuous improvement and purposeful innovation thrive.
- Recognise staff limitations, and support and value specialist expertise and collaborative approaches to working.
- Inspire staff to add value and build the ATO reputation.

**This means senior leaders:**

- Are committed to shaping the strategic direction of the ATO, positioning the organisation to be flexible and meet future challenges.
- Are responsible for setting organisational priorities.
- Are responsive to changing internal/external environments, including trends, issues and best practice.
- Anticipate the needs of government and external scrutineers.
- Understand the context of ATO performance, their contributions and respond accordingly.
- Have a custodial role of the tax and super systems, and act as a steward of the organisation.
BRINGING THE DESIGN TO LIFE

These client and staff experience stories demonstrate how the key features shape the future experience of our clients and our staff. These are a representative sample and not inclusive of all clients, staff or features. More stories will be developed as the design progresses.

Client experience stories

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>35</td>
</tr>
<tr>
<td>Small business (sole trader)</td>
<td>36</td>
</tr>
<tr>
<td>Small business (company)</td>
<td>37</td>
</tr>
<tr>
<td>Small business (debt)</td>
<td>38</td>
</tr>
<tr>
<td>Privately owned and wealthy groups</td>
<td>39–41</td>
</tr>
<tr>
<td>Publicly listed business (tax manager)</td>
<td>42</td>
</tr>
<tr>
<td>Tax agent</td>
<td>43</td>
</tr>
<tr>
<td>BAS agent</td>
<td>44</td>
</tr>
<tr>
<td>Software developer</td>
<td>45</td>
</tr>
<tr>
<td>APRA fund administrator</td>
<td>46</td>
</tr>
<tr>
<td>SMSF auditor</td>
<td>47</td>
</tr>
</tbody>
</table>

Staff experience stories

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Page</th>
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</thead>
<tbody>
<tr>
<td>New recruit</td>
<td>48</td>
</tr>
<tr>
<td>Team member</td>
<td>49</td>
</tr>
<tr>
<td>Team leader</td>
<td>50</td>
</tr>
<tr>
<td>Specialist</td>
<td>51</td>
</tr>
<tr>
<td>Enabler</td>
<td>52</td>
</tr>
<tr>
<td>Senior leader</td>
<td>53</td>
</tr>
</tbody>
</table>

The names, characters, personas, companies and scenarios depicted in these examples are fictitious. Any similarity to a current or former company or business or a person, living or dead, is coincidental.

The scenarios described in this document have been developed by the ATO. No commitments are made on behalf of any Government Agency.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

**Individual - Client experience story**

**DAN FARRELL**

New father, returning to work part time

Alice and I were really excited about the arrival of our baby, Claire. It was a busy time and even though we didn’t get much sleep, we loved being new parents. Alice had also just started her own business so I had taken some time off to care for Claire. It was busy on all fronts.

After our daughter Claire was born and we had registered her birth, we indicated we were happy for Claire’s individual profile to be set up at that time, to make things easier for us. We set what services we wanted to know about and how we wanted to receive information. Claire’s profile was linked to our profiles. We knew it would be easier for us if everything was all together.

Later that week, I received an SMS alerting me to new mail in my digital inbox. When I logged in, I could see our profiles including information regarding Claire’s upcoming health checks and our eligibility for family payments. It was great to see all of our information in one place where we could easily access it. No more filing cabinets full of papers.

While I was logged in, I chose to sync my profile with my smart phone calendar. Once I’d done it, I could see all of our important dates on my phone. I even received alerts when it was time for Claire’s next health check up. I also chose to set up a low cost super account for Claire. This was based on advice we had received from Alice’s tax agent to start to teach Claire about the importance of saving for her retirement.

While Claire was napping, I checked up on my super and consolidated several super accounts into my one preferred fund – it was really easy.

After a year at home with Claire, Alice and I decided that I should go back to work at the bank. Through my profile, I provided the bank with my updated super fund details. When I started back at work, I was notified through my profile, that our family payments would be automatically adjusted. We were relieved to have found this out as it gave us the chance to evaluate and make choices about our finances.

I also received information about the deductions I could claim as a bank employee. When I bought my new uniform, I took a photo of the receipt with my phone and the information was uploaded to my tax return. I could see the transaction details in my profile instantly. I still had to keep my receipt, but kept the image on my home computer instead of in a shoebox.

When tax time came around there wasn’t much for me to do. An SMS alerted me that my tax return was ready to verify. After logging in I checked and approved it, and my notice of assessment was delivered electronically not long after. It was one less thing to worry about and meant I had more time to spend with my family.

For me, managing my tax and super is simple, and I can access the services I need conveniently at a time that suits me.

**What the ATO does**

- We ensure self-service options are available where possible for most circumstances.
- We share information across government to improve services and to help Dan meet his government obligations.
- Messages are coordinated across government to provide Dan with information that is timely, relevant to his circumstances and delivered via his digital channel of choice.
- Our secure systems are easily accessible to Dan, he can provide access to Alice, or those he wants to nominate.
- We receive and analyse information from employers, other government agencies and third parties, such as banks, to understand Dan’s circumstances and ensure he pays the right tax at the right time.
- We acknowledge that Dan has relatively straightforward affairs and we provide him with certainty at the time of the assessment.

**How the ATO behaves**

- We have a service focus.
- We continue to streamline the client experience by making it easy as possible to get things right, and hard not to.
ALICE FARRELL

Personal trainer running her own business “Fit for Life”

I really wanted the flexibility to spend more time with my family and be in control of my income. I used to run group fitness classes at a gym and I really enjoyed it but I wanted to earn more money, so I decided it was time for me to start my own business.

After completing my Certificate IV in fitness, I started my business “Fit for Life”, offering one-on-one sessions for clients at their homes and also running group boot camps in local parks. As I’m establishing my client base, I still run group training sessions at the gym, so I have a regular income coming in from the gym plus the income directly from “Fit for Life.”

I learnt that by working for myself, I needed to look after my personal and business tax and make contributions to my existing super fund. I wasn’t 100% sure what I needed to do so I spoke to some friends already established as trainers at the gym who encouraged me to log onto my online profile.

I logged on, answered a few questions and received all the information I needed to run my business. It was really easy and I even downloaded some tools to help me. One of these was an app that links to my calendar and reminds me when I need to provide information or pay tax. I also found a great business plan template and a checklist for new business in the fitness industry. I didn’t realise I needed to get public liability insurance.

I found a list of recommended software packages to record everything for my business. I took this list to my tax agent George who suggested the best package for me and showed me how to use it too. It links to his software so he can provide me with advice when I need it. Having an agent makes it easy for me to manage my tax affairs, now that they are a little more complicated.

I’m always on the go and rarely in an office, so I use my tablet to issue invoices to clients and collect payment from them. I can also take a photo on my phone to record work expenses which automatically uploads into my accounting software. This way I also have a soft copy of my receipts for when I claim deductions.

I keep contributing to my existing super fund and it was easy to make regular contributions. After chatting to George, I feel comfortable I’m putting the right amount away to provide for my retirement. I know it’s a long way off, but I want to start to plan for this.

Running my own business is awesome and managing it has been easier than I expected.

What the ATO does

• We have a single and secure entry to interact with government including business registrations and updating business details.
• We have the appropriate understanding of other government obligations and are connected with other agencies.
• We have access to data from third party sources, such as employers and banks, which allows us to pre-fill Alice’s return and keep an ongoing view of her tax position.
• We have the ability to push relevant information to Alice and inform her employer of the changes to her tax rate if she elects that option.
• A single government profile allows us to share the information we collect on Alice, so that she can be informed of her tax position at all times.
• We use predictive analytics to ensure Alice is getting the information and support she needs, when she needs it, including about deductions and entitlements.
• We receive and process information about Alice’s income, entitlements and deductions using analytics. This automatically adjusts her government obligations.

How the ATO behaves

• We collaborate across government to deliver the right information and outcomes.
• We make it is easy as possible to get things right, and hard not to.
• We understand and consider our clients’ circumstances and offer prompt services tailored to their circumstances.
VIVIAN VOIGHT
Owner of Hilltop Café

I’m excited to start my dream business, opening a café in the perfect location! I’m very creative but not good with numbers. I really want to focus on running the business and leave my partner Sara to take care of the financial side of things.

While looking to set up my café, I could go to a single place to find out about starting and running a business. I even found out about a small business mentoring service in my local community.

Registering my business as a company, and organising licencing and insurances was easier than I thought. All the information and relevant links I needed were conveniently located in a single place. I was even notified of my requirements as a soon to be employer.

I linked my business to my individual profile and set up my service preferences for the Small Business Newsroom. Through my profile, I also authorised Sara to act as my bookkeeper. This meant I could focus on setting up the café, while Sara received information about tax and super obligations.

We really wanted to make sure that the café was set up the right way from the beginning, including what we needed to do for GST. We’d received some specific advice from our accountant about tax and cafés, but there were a few extra things we had thought of since our appointment that we wanted to confirm that night. Sara used the ATO web chat function to ask some questions we still had, including about GST and super.

The person Sara chatted to was really helpful, gave us some easy to follow advice and afterwards there was a record of the conversation sitting in our profile inbox so that we could refer to it later.

A couple of days later someone from the ATO contacted me to make sure that we had everything we needed to get the café up and running, and they checked that we understood our tax and super obligations.

Next step was finding staff. When I’d found the right people, Sara logged into our business profile and added them as employees. Through our systems, we were provided with their relevant tax information and super preferences. She said it was quick and easy and no paperwork.

Similarly, when we started paying wages, the withheld tax and super were automatically reported to the nominated super funds and the ATO, meeting all our reporting obligations; it’s great we don’t have to do that every quarter.

Sara and I are confident that we are off to a good start. Our licencing, tax and super obligations are being met and we know we can get help again at any time when we need it.

What the ATO does

• We work across government to help Vivian set up her business and get things right.
• There is a coordinated government communication approach, based on whole-of-government priorities, which ensures Vivian gets the messages she needs.
• We use predictive analytics to ensure Vivian is getting the information and support she needs when she needs it, including about deductions and entitlements.
• We provide Vivian with the ability to link profiles and authorise Sara to access her business profile.
• We have the capability and capacity to help Vivian and Sara when they need it. Using web chat we are able to answer questions that are relevant to their needs.
• We understand information may be coming from different digital solutions or business software.
• Through the data we receive, we understand Vivian’s whole-of-government position and are able to help her meet her government obligations.

How the ATO behaves

• We understand and consider our clients’ circumstances and offer prompt services tailored to their circumstances.
• We are supported to take ownership, exercise judgment and make timely decisions.
• We provide the right answer, at the right time and in the right way.
Small business (debt) - Client experience story

SHANE WILSON
Owner of Wilson Transport

One of our biggest clients recently went under. After all of the creditors took their share there was very little left of the money they owed us. We wanted to do the right thing and pay our tax on time but the funds just weren’t there.

My wife and I own a small trucking company. We have been operating for over 20 years and love running our business. I do the books and look after the trucks and our drivers.

Everyone is a bit quiet at the moment and a lot of business are struggling. We used to have three major clients but recently one went bankrupt and we didn’t get paid. This coincided with some of our trucks also needing major servicing and our cash-flow was hit hard.

I use accounting software to run our business and manage our tax affairs online. Normally, I would use webchat to speak with the ATO but I wanted to speak to a real person about our situation. I was able to easily book a time on the weekend to receive a call. While I could have spoken to someone after hours during the week, weekends are really the only time for me to manage the books.

Matt from the ATO called on time and was very helpful. He showed me a tool that I could use to assess our business viability, which was available through my accounting software, an ATO app or online. After using the tool we entered into a payment plan to get us back on track. He showed me how we could adjust our payments for future periods and how we could increase these payments when work picked up.

While we were talking, Matt noted that our BAS hadn’t been received and was overdue. When I looked into it I saw that my software stopped the lodgment and asked me to upload a copy of a repair invoice. I did this and immediately lodged the BAS. I was also able to set up an automatic SMS reminder so that we didn’t miss any future lodgments.

Matt also told us about a new relief payment for business that supported primary industries. He helped me navigate to the relevant website and I applied online while we were talking.

I would recommend to other business owners that they talk to the ATO if they have any problems – the earlier the better.

What the ATO does
• We simplify and automate interactions for Shane, making it easier to comply.
• We provide online tools that assist Shane to make informed decisions about the health of his business and his ability to comply with future obligations.
• We provide real time advice that suits Shane, interacting at a time that allows him to concentrate on running his business.
• We use tools to assess the viability of business and negotiate/tailor solutions that support viable business.

How the ATO behaves
• We understand and consider our clients’ circumstances and offer prompt services tailored to their circumstances.
• We provide the right answer, at the right time and in the right way.
• We willingly share information, insights and experience.
• We continuously simplify and improve the way we do things.
BIANCA DEMPSEY
Business and tax advisor to Phil Taylor

My client Phil was looking to commence a new apartment development. I had to sort out the finances and tax implications. I advised Phil of the best business structures to finance the project, manage available cash and protect his assets.

I recommended a privately owned business structure for Phil, which included an operating company and a trust. I wanted to give Phil flexibility in how he used funds from his group, so I developed a range of intra-group loans which could be used if needed. My practice software provided alerts reminding me of the potential tax risks associated with loans within private groups and also gave me access to decision making tools to put appropriate loan arrangements in place.

After registering the new arrangements for Phil's group, my system displayed how the changes would alter the ATO's view of Phil's business and personal tax affairs and how this would influence the way the ATO engaged with him. Having put complying loans in place, Phil's ATO risk profile did not change which was good to know.

A few months into the build, Phil needed additional funds to finish the development. I developed a financing plan, but wanted to test my understanding of the complex tax implications with the ATO.

I contacted Samantha, an ATO officer. She suggested that if I was to share some further information about Phil’s arrangements upfront, we could talk through Phil’s tax position to identify and resolve any issues and get certainty before proceeding.

After sharing the information, Samantha agreed with my view on the tax consequences of the financing plan. We also spoke about Phil's affairs more generally. Samantha advised that Phil would need to report the profits from this development as revenue, rather than a capital gain as he had done for a previous property development. This is something I needed to share with Phil and we decided we wanted to work this through with the ATO.

Since Phil was in Dubai, Samantha scheduled an after hours video conference with us and relevant ATO experts to get the certainty we needed. The ATO explained the situation and answered my questions and we all agreed on the tax treatment for the profits. After the video conference, I received a full record of our conversation complete with an ATO reference number, and this was linked to Phil's profile.

It was reassuring to get certainty from the ATO. Samantha’s proactive approach ensured we spoke to the right people at the right time and saved me a lot of work and Phil a lot of time and worry.

What the ATO does
• We work with software developers to include risk indicators in practice management and business accounting software.
• Samantha is proactive about drawing on internal and external experts when needed.
• Samantha is an expert in her field and is empowered and supported to make timely decisions.
• Samantha and her team have access to data, analytics and visualisation tools to understand complex structures.
• Our systems record our interactions and arrangements with Bianca and Phil, which influence our future interactions with them.
• We understand business is increasingly global. We are available for discussions and to provide advice where appropriate, during business hours in international time zones.

How the ATO behaves
• We understand and consider our clients’ circumstances and offer a fair and differentiated service.
• We willingly share information, insights and experience and proactively raise issues with our clients.
• We are supported to take ownership, exercise judgment and make timely decisions.
• We get things done promptly and with purpose.
Privately owned and wealthy groups - Client experience story

I want a succession plan to transfer my business to retirement.

I worked hard to accumulate my wealth. Now it’s time to pass on my legacy to my children, and grandchildren. I’ve paid plenty of tax in my time and I want to make sure they get the most out of what I give to them without leaving them with any problems.

My advisor George has been with me since the beginning and he’s never steered me wrong. I told him that I wanted to put my daughter Melanie in charge of the business and have her take over majority ownership of the group. George recognised the potential tax risks associated with my plans, so he engaged Stephan, a specialist in estate planning and wealth transfer.

Stephan suggested we use a structure to minimise the tax that would otherwise be paid on this type of transfer. He said he’d done it before so I left it in their hands. I signed some documents in June and began handing over the business to my daughter. Later in the year, my personal assistant let me know that the ATO had contacted George. Apparently an issue came up with my group’s tax returns linked to the transfer of the shares, and the ATO were coming to talk to him. I told George to just sort it out with Stephan.

The ATO officers met with Stephan and George to explain their concerns. George started becoming worried when, before the meeting, Stephan advised him not to say anything and not to provide some specific information on the arrangements. After the meeting, the ATO tried to contact Stephan to request additional information. After multiple unsuccessful attempts, the ATO exercised their access powers at Stephan’s office, making digital copies of relevant documents.

As key contact for the group, George was notified of this action and wasn’t happy with Stephan’s behaviour and conduct and frankly neither was I. George terminated Stephan’s services.

George felt we’d be better off if we adopted a more cooperative approach and I agreed. After discussions with the ATO to provide information on what had happened, George accepted the ATO’s offer to go to mediation to resolve this as quickly as possible.

We chose our mediator from a panel of ex judges from a list available on the ATO website. The ATO representatives were very professional and explained their position and their understanding of my group’s arrangements and the situation. With the mediator’s assistance, we were able to come to a resolution quickly – I was impressed, that’s good business. I ended up having to pay the tax I should have paid in the first place and interest on the underpayment.

They accepted we were genuinely unaware of the implications of the arrangements and we were trying to do the right thing. George and I learnt a valuable lesson about accessing specialist advice – I know I am ultimately responsible for my affairs. Thanks to the ATO’s proactive and cooperative attitude, the whole thing was less costly than it might have otherwise been. Now I can retire and Melanie can focus on her new leadership role.

What the ATO does

• When George lodges Jonathan’s income tax return our system flags any issues with the transaction. George is notified immediately through his practice software.
• When George is notified of issues, his practice software allows him to choose a suitable time to meet with the ATO.
• Our systems direct the compliance activity to staff based on current workloads and the areas of the law, in this case SMSF, capital gains tax and valuations.
• We are clear in our information requests and exercise our access powers to create digital copies. We provide the client with this copy and a digital recording of the conversation.
• Our staff have the tools, capability and skills to deliver this experience.
• Before mediation, we determine our ATO position and know the settlement parameters for the potential resolution.
• We may contact Stephan’s clients to outline the risks of similar transactions, encourage transparency and support corrective action if required.

How the ATO behaves

• We willingly share information, insights and experience and proactively raise issues with clients.
• We are supported to take ownership, exercise judgment and make timely decisions.
• We understand and consider our clients’ circumstances and offer a fair and differentiated service.
• We are pragmatic and fair in our decisions.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

TRENT JACKSON

Young entrepreneur, recently wealthy

Late last year, a tech company bought my genius software for $200 million. I’m a risk taker and I always make sure I pay the least amount of tax possible, if any at all. I worked hard to make this money and I don’t want the taxman to take it.

My wife and I celebrated with a holiday to Las Vegas. I bought a new car, a waterfront home and a vintage Rolex. We were living the high life.

I approached my old school friend Greg who is an advisor; he always had ideas to help his clients keep what’s theirs. He’d been involved with some high profile stuff and I knew that he’d do all he could to ensure I kept my hard earned profits.

Greg developed an arrangement to ensure I did keep all my money. What I didn’t know was that Greg was being investigated by the ATO and the Australian Federal Police (AFP) for advising on this arrangement elsewhere. A few days after my return was lodged by my normal accountant, the AFP turned up with a warrant and raided my home. They took my computers, my phone and searched through our bedrooms. It was really humiliating. I was furious.

After the raid Greg and I were subjected to immense scrutiny from the ATO and the AFP. The detection by the ATO and being able to link me getting advice from Greg was better than I thought it would be. Based on the evidence and the full investigation by the ATO it was found that the arrangements Greg had put in place were illegal and because of the seriousness of this, we were being prosecuted. The ATO told me I was responsible since I’d actively avoided paying the tax by entering into the arrangement, and verifying my return.

In court I was found guilty and upon sentencing, the judge pointed out that the tax I had deliberately evaded paying was enough to fund an entire floor of a children’s hospital, and that the community doesn’t tolerate this behaviour. The media loved the story given the recent deal with my software had made the headlines.

I know that I’m on the ATO’s radar now and my software sales have taken a dive since people found out what I did. I had to sell the house to pay the tax and penalties and move towns to get away from the embarrassment. Not to mention the legal fees. Greg is facing serious professional consequences too.

I still don’t want to pay a cent more than I have to, however this experience has had consequences for me and my family financially and socially. It would have been cheaper to pay the amount of tax I was supposed to pay rather than trying to avoid it. Also, some of my industry colleagues have seen what happened to me, and I hear they are checking how they are set up to make sure that what happened to me doesn’t happen to them.

What the ATO does

• Our advanced data and analytics identify Greg’s attempts to take advantage of the tax system and link us to Greg.
• We have the right staff with the right capabilities to gain valuable insights into taxpayer behaviour, recognise patterns and gather evidence, eg e-auditors, forensic accountants, etc.
• We work with other law enforcement agencies to deal with those who abuse the system.
• We work across government to understand Trent and Greg’s entire situation, which allows the AFP and other law enforcement agencies to act on our behalf.
• We support staff with interdepartmental mobility and secondment opportunities.
• We treat clients based on their behaviour and choices. As Trent and Greg abused the system we used the full force of the law. We recognise that this increases community confidence.

How the ATO behaves

• We collaborate across the ATO and government to understand our clients’ circumstances and offer a fair and differentiated service.
• We use our collective talent to achieve the right outcomes.
• We are supported to take ownership, exercise judgment and make timely decisions.
• We are pragmatic and fair in our decision.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

Publicly listed business (tax manager) - Client experience story

AAISHA MISRA
Corporate Tax Manager of KBA Australia Ltd.

Following an investment proposal to our company board, I was asked to resolve some potential capital gains tax implications of a restructure. Our board takes tax governance seriously. They had given their conditional approval, subject to resolving the tax issues quickly, and they are keen to report to our US parent on this restructure.

As the corporate tax manager of KBA Australia Ltd, I called my contact Jessica at the ATO to discuss the restructure. As Jessica and I speak regularly about KBA’s tax affairs, I knew that by working with Jessica and explaining our approach, I would be able to get clarity around the CGT implications and report back to the board quickly. She already had an understanding of our business and the environment that we operate in, and I knew that she would be sensitive to the confidential and urgent nature of my request.

I gave Jessica access to the restructure documentation on our system so that she could quickly get across the proposal. Within a few days Jessica contacted me with some questions about our US parent company. We quickly provided her with the additional information she needed.

Jessica and relevant ATO experts reviewed the information and shortly afterwards, she contacted me to schedule a meeting. At the time of organising the meeting, she provided me with an indicative ATO position, reasoning and underlying assumptions.

During the meeting we openly discussed the position the ATO had provided to us. We challenged their thinking, and after a little back and forth and clarifying the facts, we reached an agreed position. Jessica formalised the position and provided a summary of this advice the following day.

Due to the timely advice provided, the board were able to make an informed decision at their next board meeting. They were confident that the advice we’d received from the ATO gave the stakeholders and board certainty that the issues were resolved. As we were open with the ATO from the initial stages of the arrangement and provided all relevant information at the time, the company received notification that we did not need to complete a reportable tax position schedule in addition to our return. It was also noted that the arrangement would not be subject to any subsequent compliance activity by the ATO.

During the meeting we openly discussed the

What the ATO does
• Due to the complexity of KBA’s affairs, Jessica is proactive about contacting Aashia to assess the proposed arrangement and any tax risks.
• Aaisha has access to knowledgeable and empowered staff with relationship management expertise who understand Aashia’s business and are decision makers.
• Our staff understand Aashia’s commercial drivers and business environment.
• We are professional and realistic in our service timeframes and delivery.
• Jessica has access to experts in the ATO and externally to provide the best service.
• Interoffice connectivity allows Jessica to provide a timely and accurate ATO view. This connectivity is people based, with relationship management facilitated by technology.
• Our systems accurately record our interactions with Aashia on behalf of KBA, we know they have done the right thing and we exclude the CGT implications of the restructure from any future compliance activities.

How the ATO behaves
• We have a service focus.
• We collaborate across the ATO and government to understand our clients’ circumstances and offer a fair and differentiated service.
• We get things done promptly and with purpose.
• We build trusted relationships.
• We are supported to take ownership, exercise judgment and make timely decisions.

Strong working relationships in the tax and super systems and getting the certainty we need on our affairs means we can focus on contributing to the economic prosperity of Australia.
The world around us is changing – technology, client expectations, and ways of doing business here and internationally. I’d been looking at how we could diversify our services to add further value and attract new clients.

A big decision for us was to expand our practice by joining an internationally affiliated tax and advisory firm. This meant that we had direct access to experts around the globe, which is helpful for my growing numbers of clients with international dealings. We also got some new clients who were operating in Australia from overseas, and needed help with understanding their obligations here. It’s opened up all sorts of doors for us.

My clients come to our firm for accounting services and business and tax advice. Whilst much record keeping is automated these days, we provide an important role in ensuring information is accurately recorded. Being connected to each other’s software and my clients’ profile means we can provide timely advice.

Recently Alice, a personal trainer, became a client of my practice. Alice was referred to us by the lawyer in our premises, who just completed her family’s wills.

Alice’s family and her new business keep her very busy. She’s great at the basics but worries about making mistakes. She wants to understand what she is required to do, and also wants advice on how she can grow her business. Alice wants to establish an ongoing relationship with our firm as her family and business grow.

We linked Alice to our practice and once she provided her authorisation, we had access to her tax history.

I had recommended some accounting software for Alice to use in her business. In my experience, my clients benefit from a demo of how they use the software for their own business, so I visited Alice and showed her how to use it and get the most out of the features. We linked her software into our practice software so I could see what she sees on her screen – making it easy for us to discuss her business affairs. Alice is now comfortable with using the software and it will take minimal time for her to do this for her business.

The changing environment has given me many opportunities to provide services that my clients need, efficiently and effectively. It’s great for our firm and our clients.
BAS agent - Client experience story

ITA MCKENZIE
Registered BAS agent, McKenzie Business Services

After building a successful business as a BAS agent in Brisbane, I chose to relocate. Technology has opened more doors for how I can run my business and that’s helped me strike a better work/life balance too.

I set up my business so that I could work with local and remote clients, and work the hours I wanted, in the way I wanted. I gained efficiencies by using state of the art technology for information acquisition, processing, verification and lodgment.

I am an active member of my professional association and am qualified to provide expert service to my clients. They don’t have the time and sometimes the capability, to be appropriately managing their financial affairs, including their BAS obligations. Time out of their day means money, it’s their livelihood.

For many of my clients, I am a great translator since I understand their business and they authorise me to act on their behalf as their business and financial administrator. I help them with their day-to-day compliance (especially payroll and GST) and also act as the liaison between them and their tax agent.

I support those who want to be digital by showing them how they can manage their business, review their accounts or access information using their own computers. It is great that we can access the same information despite being in different locations.

While some of my clients are tech savvy, others look to me to do all of the digital interactions. I manage their individual and business profiles, and use their business software to interact on their behalf with the ATO.

Over the past few years I’ve been working with the ATO to transition my paper based clients to digital business systems. One day I got a call from an ATO officer. They had noticed that I was a local agent managing most of the clients’ software. They wanted to help me, and the local community, by running virtual information sessions. The sessions were just as good as face-to-face and we assisted business to understand their BAS and obligations. It was great for the ATO to be involved and really helped me get the best outcome for my clients.

What the ATO does
• We understand that local professionals have valuable ties to the community and can help us to engage with clients in valuable ways.
• We accept that we do not always have to be the service provider.
• We understand that sometimes business don’t need to be digital themselves if they use a tax agent that is.

How the ATO behaves
• We have a service focus.
• We build trusted relationships.
• We collaborate without boundaries.
• We continuously simplify and improve the way we do things.
• We strive to make a difference.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

**MARY SAUNDERS**

Product Manager, Marley Software Co.

As the product manager at Marley, I need to stay on top of changes to the law which might impact our software packages and our client’s ability to stay compliant with their taxes. So when the ATO asked for representatives to help design what changes to a child care software package might look like, I signed up without hesitation.

With the announcement of changes to the way companies need to report, I was invited by the ATO to share my knowledge about the reporting obligations for the industry. Previously, the only time you were able to provide input was at the quarterly industry forums, when most of the design was already done. I know that I can also voice my views through the Australian Business Software Industry Association (ABSIA) and other industry associations, if I choose to.

I signed up to be part of a group of software developers who would be impacted by the upcoming change and were interested in developing a solution that met the needs of the ATO and our users.

Amanda from the ATO came to my office to talk about the changes that were proposed and to seek my input. I felt like my commercial knowledge of the product, our users and the broader industry was listened to. I knew I could represent my users’ view to help the ATO come up with solutions that are viable for me and contribute to the broader software community.

Amanda told me that additional feedback and suggestions could be made through the online collaboration tool on the ATO website, open to all of the software industry. When I logged on, I found it was a great site to test the ideas I had about the change with the broader software developer community. Through this tool I could also see the ATO would be regularly collaborating with me through testing design iterations, prototypes and specifications.

Because I had input into the design, when the ATO released early drafts of the specifications I was prepared and able to plan our development with certainty. I was able to integrate the change into our product development schedule.

After the new product was released the ATO asked me to be part of a post implementation review. I provided my feedback through the collaboration tool, and noticed I could also offer suggestions for improvements on a range of other products.

It was really handy that I received an alert through the collaboration tool that provided a summary and responses to the feedback. I could see that my feedback was on there and was happy to see that the ATO were considering it in their next release.

I felt that through partnering with the ATO, I was able to help design solutions that were practical to implement, met the requirements of the new legislation and were relevant and easy for my users.
ASHLEIGH BHATTI
Senior Manager – Regulatory reporting

Life is very different as an APRA fund administrator than it was 10 years ago. The team’s roles used to involve lots of manual processing, but now we have more time to focus on managing relationships with our clients, and providing advice to members.

These days, all our interactions with government are electronic – no more paper. We also access all the information we need in one place to manage our administrative processes to help our clients meet their reporting obligations. Everything is automated, from registration, to fund choice, and processing payment contributions.

The other day for instance, my team had to process a batch of rollovers across the funds we administer. Previously, my team used to log into the administration side of each fund and process each group of rollovers one by one. Now we can log in once, access all the funds we’re authorised to manage so we can process all rollover transactions in one hit. To put that in perspective, this saves my team a lot of manual processing, so now we have more time to look after our relationships with the funds and their members.

Part of my responsibility is to work closely with the ATO, as they keep me involved in changes to the super system.

Recently, there was a law change being discussed that would have impacts on the administrative processes we follow to help our clients meet their regulatory reporting obligations.

The ATO approached me to help provide practical insights into how we work. I was actively involved in the design process and could influence how the proposed changes could be implemented into the super system.

Throughout the process, I was able to provide input information on how the new change could work in practice, including providing input from fund trustees. Together with the trustees, administrators and government representatives, we were able to update our systems to ensure our reporting and administrative obligations were streamlined, making my firm’s operations even more efficient and cost effective.

I was glad to see that they were building on existing systems and previous changes, so we didn’t have to redesign anything from scratch.

Dealing with government and helping my clients (funds) meet their reporting obligations is easy due to streamlined processes and digital engagement.

What the ATO does
• We work with software developers to deliver streamlined reporting and functionality for APRA administrators.
• Our secure systems are easily accessible to Ashleigh and her team to ensure they can access the APRA regulated funds they are responsible for administering, eg log in once and manage all authorised funds.
• We engage with Ashleigh and other APRA administrators through consultative forums and professional associations. We also provide other channels for feedback.
• We work across government, eg Treasury, APRA and ASIC in order to represent one view.
• We connect with Ashleigh and her industry colleagues via consultative forums, valuing their contributions and practical insights when implementing changes to the system.

How the ATO behaves
• We have a service focus.
• We have and foster the right relationships.
• We collaborate across the ATO and government to understand clients’ circumstances and offer a fair and differentiated service.
• We willingly share information, insights and experience and proactively raise issues to provide information to clients and stakeholders.
• We continuously simplify and improve the way we do things.
The blueprint for the future tax and super systems is being shaped through ongoing consultation and co-design with the community, stakeholders and ATO staff. Final design decisions will be influenced by factors including legislative direction and finance.

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NEIL CHAPMAN
Independent SMSF Auditor

Now that our firm’s accounting software lets me report straight to the ATO, I don’t have multiple reporting hoops to jump through. They also trust me and my practices, so I can adjust the audit treatment for my client’s affairs based on their behaviour.

I've been working as an independent SMSF auditor for a long time. I provide a valued service to my clients, ensuring that they are doing the right thing when it comes to their SMSF compliance.

I have seen a lot of change in the super sector, but recent changes are making mine and my colleagues lives a little easier. Through streamlined reporting we can process our reports to both trustees and the ATO, with less administrative burden, which is always good for business.

Previously, the accountants and tax agents I undertake audits for would provide a list of SMSF clients that required auditing. After sorting out logistics and fees, I'd request copies of the SMSF books and records before starting the audit. This meant getting a mix of digital and paper records, which increased our processing time. These days, it’s electronic and automated through my software.

Now that we have consistent digital record keeping, we can automatically integrate the client’s data with my practice software. This means our system can review the records and flag areas and issues that need further investigation.

I can also connect with my client’s, or their intermediaries electronically and share information with them directly, which means we can work together through any issues that arise, making things more efficient and cost effective for both myself and the client.

Once I have finished, my auditing software can send the independent audit report straight to the ATO and the client, so everyone’s “in the know”.

I also know how important reputation is, especially in this field, so I value the ATO’s view of me. Because I maintain good practices, the ATO now trusts me to make decisions about the treatment of genuine mistakes made by clients on their behalf. For example, for my clients who consistently meet their obligations I can, due to their good record, customise my audit and reduce the compliance requirements for us both.

What the ATO does

- We work with software developers and professional and industry associations to design and implement practice software that allows:
  - Better integration with their clients and the ATO.
  - Proactive and pre-emptive compliance (by sharing our risk indicators and profiles).
  - Functionality to complete routine tasks, such as altering reporting periods.

How the ATO behaves

- We trust and empower our business partners to take ownership, exercise judgment and make reasonable decisions.
- We have a service focus.
- We build trusted relationships.
- We collaborate without boundaries.
- We continuously simplify and improve the way we do things.

Processing audit reports is faster due to streamlined processes and digital engagement. The ATO also trusts me to act on their behalf when dealing with genuine mistakes made by clients.
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After spending 10 years in the service industry I was looking for a new challenge. I saw a job advertised online for people passionate about providing excellent customer service. I thought I could apply my skills and make a real difference to the community.

The job description was really easy to understand and it was clear what the job was about. Although I didn’t have the experience in that specific job, after I watched the video about the role and the ATO, I knew I could apply my skills to the position. I was linked to the application system where I completed the application and attached my resume. I was actually at the airport at the time, so I applied using my phone. I was done in no time at all.

I was contacted quickly after to arrange an interview. Since I was interstate we connected online. I undertook a variety of short interviews. There was a common representative at each one, but each session focused on different aspects like my experience and attitudes towards work. The panel were really professional and I was able to answer the questions with ease. They explained that the ATO has a flexible and mobile workforce and even though I’d be employed into a specific role, my work could change depending on priorities. They said it would still be matched to my skill set but I’m glad I got a chance to discuss whether this would be a good fit for me.

Within days I had a call from my new team leader telling me that I was successful for the position. Not long after I got off the phone I received my digital offer which linked me to a site where I could accept. I was provided with access and led through a series of questions that fulfilled my pre-engagement and commencement needs. At the end of this process I was introduced to the digital work environment, where training modules were available for me to complete before my first day.

A few members of my new team had written welcome notes on the forum and invited me to join them for a meet and greet at work. They were really welcoming, showed me who I was going to be working with and introduced me to some of our leaders.

When I walked through the door, I knew what to do. I regrouped with my team, who explained how our work fits with the ATO’s strategic goals. Since I had completed all the pre-training I could start doing real work straight away. I was able to help several customers. Day one, and I already felt like I was making a difference. I was confident that I’d done the right thing in taking the job and it’s just the challenge I was after.

ELI JACOBS
New recruit, team member

How the ATO behaves
• We use recruitment to identify that Eli has the right skills and attitude, and know our tailored induction will give him the technical knowledge to do his job.
• Eli’s manager and team prepare for his arrival, and are ready to share what they know.
• Eli’s manager and team appreciate the diversity and fresh approaches new recruits bring.
• Eli’s manager encourages and trusts him to do his job.

What the ATO does
• We engage early with candidates, setting clear expectations and mutual obligations.
• We have a timely and professional recruitment cycle.
• We value and utilise previous experience and skills.
• Eli receives a tailored induction program based on his experience and knowledge, supported by a range of online induction activities prior to starting.

How the ATO supports clients
• We have the right people with the right capabilities in the right roles.
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CINDY LAU
Team member

I came into the organisation as a graduate four years ago, and have enjoyed working here ever since. Recently, I had the opportunity to work closely with a senior leader. I was inspired and I decided that’s where I want my career to go.

Excited about the new direction I wanted to take my career, I organised a meeting with my manager. He explained the prerequisite skills required for leadership roles, and suggested ways I could build on those skills. While I already felt prepared to become a senior leader, I was willing to take his advice and felt valued knowing he was genuinely interested in my future.

I accessed information about career pathways that might help get me on the right track and the skills mentioned here were consistent with what my manager had explained. Once I had identified which skills applied to me, I was comfortable approaching my manager for further advice. He had taken the time to prepare for this conversation and told me about an opportunity for a transfer into another team, where I would be able to start managing a small number of staff. I understood that this move would not be a promotion, but a move at level to gain the breadth of experience I would need in the future.

My manager helped organise my transfer to the other team. He said that the transfer was a great learning opportunity as well as being good for the organisation. He even made sure that I had some time to meet my new manager and we discussed our mutual expectations. While I was sad to leave such a supportive team, I felt one step closer to my goals and excited about the new challenges ahead.

I started in my new team with immediate access to all of the tools I needed. I felt supported to learn new skills and I was also able to use some of the skills from my previous job. Rather than being overwhelmed, I was now in a position to grow.

As part of a structured mentor program, I kept in touch with my previous manager on a regular basis. This helped me maintain my network and stay connected, as well as giving me a champion throughout my career.

Knowing that the ATO supports my career development makes me feel valued and motivated.

How the ATO behaves
• We value people and encourage, develop and set our staff up for success.
• We actively grow our knowledge and skills through continuous development.
• We have and foster the right relationships.

What the ATO does
• We have a consistently high performing workforce committed to achieving corporate outcomes.
• Cindy has meaningful performance and career discussions and has access to tailored career pathways, secondment and rotation programs across the ATO, APS and externally.
• Cindy’s leadership potential is identified through the performance system, eg her digital profile, performance appraisals.
• Cindy benefits from an effective coaching and mentoring program, which is supported by her managers.

How the ATO supports clients
• Our people have a strong sense of community service.
• Aspiring leaders build career pathways that benefit themselves, our organisation and our clients.
• We bring professionalism, determination and commitment to what we do.
• We identify changes in community needs and expectations and input this into our feedback systems.
DOMINIC HUDSON

Team leader

I recently supported a team member who was looking for ideas to lift his performance to match those of the high performers in the team. I knew that by working together and connecting him with others he would be able to achieve his goals.

I use regular one-on-one catch-ups with my team to complement the formal appraisal process. I find they’re a great way to touch base with my team and understand how they’re travelling and we talk openly and honestly about all sorts of things. During one of these catch-ups my team member Aaron confided in me that he wanted to push himself more at work. He was inspired by some of the other members in the team and wanted to be seen as a high performer.

I was excited about Aaron’s shift in attitude. I’d worked with Aaron for about two years and was aware of his level of capability and his different skills. I knew that once he’d made a conscious decision to push himself, with a little support he would excel.

I remembered a previous conversation I’d had with Aaron where he felt comfortable telling me about a mistake that he had made. I knew this would provide the perfect opportunity for him to grow and to expose him to some of the thought processes of the high performers in the team.

Since my team is spread across a few states, I suggested that Aaron virtually connect with some of the high performers so that he could tap into their knowledge and experience and establish his networks at the same time.

I asked the high performers to review the issue, identify any lessons and see whether we could improve our processes in the future. Good communication and a better understanding of each other’s environments brought a fresh perspective to our work and my team was able to implement a more efficient way of working together.

At our next conversation, Aaron explained that he felt more confident to tackle more challenging work. I agreed and showing my trust in him, I updated his skills profile to ensure that more complex work would be pushed to him to test his new found confidence.

Aaron has been doing really well with his new tasks. He’s been connecting with the team more and has shown greater confidence and enthusiasm at work. For me, the true test of my performance is gauged by the success of my team and the growth of the individuals within it.
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FRANCES TYSON
Data Scientist

I was headhunted by the ATO for my unique expertise in analytics. I was attracted to the idea of working with the ATO and being able to use real time data to understand and respond to changes in taxpayer behaviour and circumstances.

As a data scientist, I had developed complex models using predictive data mining software. It proved valuable in my previous role within a large organisation, so I saw the benefit of applying it in the ATO. Knowing how the ATO valued innovative practices, I engaged senior leaders to highlight the opportunity to use the models to improve our work practices.

My colleagues realised the potential of these models immediately. I easily loaded them onto the ATO’s analytic collaboration environment which enabled me to run advanced algorithms on the ATO’s high performance systems, which was exciting.

I connected with the ATO’s multidisciplinary analytics community through my digital profile. From there I was able to work with specialists in different fields to test the models on real taxpayer data in a secure environment.

Together we enhanced the models to better understand behavioural patterns of taxpayers, gather evidence and identify emerging risks to the tax and super systems. This allowed the ATO to provide a better experience for taxpayers by adjusting interactions based on behavioural patterns.

We’ve been able to use taxpayer data to pre-fill and tailor tax returns. We’ve also used the data from business software to provide small business with current benchmarks against industry standards to determine their business viability. This means we are improving our service to taxpayers and I feel that I have contributed to a broader agenda to minimise red tape.

Acknowledging the benefits of collaborating, I connected with my international peers to create a multi-skilled team which included our counterparts in other Australian Government agencies. Together we exchanged real time data and shared technical insights. As a result of our collaboration, we identified behavioural and transactional trends across international boundaries. We realised that we were able to use the data models to develop risk strategies and mitigate impacts to the revenue system.

Working on projects like this has demonstrated my expert skills as a leader in the data science field. I have learnt a lot from working in a team of data scientists, technicians, miners and analysts in the ATO. I was able to build capability within the ATO by transferring knowledge to this team of specialists. I shared our tools and techniques with other government agencies and international jurisdictions. This has opened up a global network of specialists for us to work with in the future.

How the ATO behaves

- We take a global view – looking across the ATO, government and internationally.
- We identify future trends and are ready to respond.
- We are open to new ways and new thinking.
- We willingly share information, insights and experience locally and internationally.
- We use our skills and expertise to help clients do the right thing.

What the ATO does

- Frances identifies and engages the right experts to achieve outcomes for the ATO, contributing to the broader agenda.
- We invest in tools and technology to support Frances in her specialist work.
- We recognise and enhance Frances’ expertise by enabling mobility opportunities.
- We promote and support Frances’ development, accreditation and networks.
- We support short distinct engagements enabling differentiation of specialist job design and employment contracts.

How the ATO supports clients

- We have a complete view of our taxpayers, creating greater community confidence and trust in our dealings as a professional revenue agency.
- We tailor our engagements to proactively assist and collaborate with our clients across the ATO, government and internationally.
Enabler - Staff experience story

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BRETT WATTS
HR capability planner

Government recently announced a new policy that is going to impact a large segment of the taxpayer community. As a HR capability planner, I am responsible for working with internal business areas to ensure that the ATO has the capability to deal with the change and deliver the right outcomes for government and the community.

As soon as the new policy was announced, I knew that I would have a short timeframe to contribute to its successful implementation. Although I don’t deal with our external clients directly, I knew that by going above and beyond expectations to service my internal clients, I was supporting them to deliver excellent service to the community.

The project manager pulled together a working group of key stakeholders to ensure that we had a full understanding of the new policy. I used analytical tools to explore our workforce data and analyse other qualitative information to assess the likely impact of the initiative on our capabilities. I identified the gaps we would need to address to deliver the change.

I called a virtual meeting with the working group and all the business areas impacted by the change. We shared insights from the analysis, discussed ideas and issues we might face, and started detailed planning for the project.

It was clear that to build the capability required, we would need to identify staff from across the ATO with the right skills and experience, and identify appropriate learning strategies to up-skill them. I used the ATO Workforce and Location plans to inform the project planning. I was also able to access a range of learning and development pathways that really helped to identify the learning journey that staff can undertake.

I worked closely with the working group and collaborated with specialists in my team to identify the staff we needed, developed learning strategies, and worked with external partners to bring in additional capability, if required. They knew that they could rely on me to deliver the solutions they needed in a timely manner, without having to navigate the various HR areas themselves. This allowed them to focus more on managing the development of the project and help clients transition through the change.

For me, ensuring I deliver a positive client experience is really important. Having a strong relationship with the various business areas allows me to build and maintain trust with my clients. It helps them to feel comfortable to contact me, and I can input my experience into the process and contribute to outcomes. The project team values my contribution, positive attitude, enthusiasm and patience, combined with expert knowledge of products and services that I provide.

How the ATO behaves
• We work as one team to deliver the right outcomes for the ATO and the community.
• We have confidence and respect for each others skills and expertise, and trust in each other to do our jobs.
• We strive to make a difference in everything we do.
• We encourage and support each other.

What the ATO does
• We operate seamlessly and in virtual teams.
• Brett identifies and engages the right experts to provide a complete service to his internal clients.

How the ATO supports clients
• We have a service focus and put our client, external and internal, at the centre of everything we do.
• We actively seek information to develop an understanding of client needs.
• We develop and maintain client relationships through effective communication and building trust.
ARABELLA PATTERSON

Senior leader

People say that change is the one constant these days. Our workforce has had to adapt to keep up and I drive change with my people – that’s what effective leadership is.

The direction, vision and mission of the ATO reflects the dynamic environment we’re operating in. I’m adapting by taking personal responsibility for making sure my people and I are connecting effectively across the organisation, and outside of it too. You can never do it too well, particularly when cooperative, cross agency approaches are a given these days for both government and the community. I’ve fostered more effective networks and working relationships than I’ve had before, and have supported my people to do the same.

I actively work to remove blockers that are preventing us from moving forward. We’ve found some areas have solutions we’ve been able to adopt which has saved us effort and seen us bring about greater change than we could have otherwise. It’s actually improved people’s motivation because they’re seeing improvements and looking for more.

All in all, the work environment feels more engaged these days. Our people observe leaders who make decisions, take a sensible approach to risk management and strive for exceptional results. I’m energised by how well we collaborate across the ATO and are effective in guiding and empowering staff to adapt to change and deliver positive outcomes.

The improvement in our work practices and client engagement is so tangible that it’s made it easier to have a robust discussion and gain buy-in from people on our direction and the things that underpin it, like our team plans.

Technology within the office has played its part too. It’s much easier for the leadership team to engage more personally with our people in all of our locations, and that’s the expectation I’ve set. Our people appreciate the effort, and I feel we’ve all got a better sense of where we’re coming from as a result.

The well communicated expectations of our leaders, improved engagement and communication has led naturally to a more dynamic workplace, true innovative thinking and a belief within our people that we can deliver. We encourage more of the same by rewarding good ideas in the first place, and it’s all contributing to a positive looking future.

How the ATO behaves

• We are dedicated to achieving the organisation’s vision and bringing our transformational changes to life in all our work.
• We are courageous, we experiment and innovate.
• We build trust through leaders who say what they mean and do what they say.
• We are effective in the midst of ambiguity.
• We recognise effort and celebrate success.

What the ATO does

• We understand Arabella’s expectations of the organisation and spell out what the organisation expects of her as a senior leader.
• Arabella is able to influence through clear communication, well articulated arguments and strong networks and relationships.
• Arabella provides an environment where collaboration, innovation and good performance is expected, valued and recognised.
• We are committed to creating effective leaders who are accountable and transparent.

How the ATO supports clients

• Arabella actively participates in and drives connectedness with the community so as to have a current understanding of needs, irritants, service expectations and how the ATO is delivering against these.
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DELIVERING THE CHANGE
## STRATEGIC PROGRAMS OF CHANGE

This page describes the strategic programs of change that will deliver the future experience of the tax and super systems for clients and staff detailed in this blueprint.

### HIGH LEVEL OUTCOME

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| NATURE OF THE CHANGES TO BE DELIVERED | Create digital infrastructure and contemporary services that allow the ATO to inform, interact and transact with clients, partners in the tax and super systems and staff in an online and mobile environment. Services will leverage natural experience, be easily accessed and have a whole-of-government focus. | Create and maintain a real time view of our clients’ tax and super position, their current circumstances and compliance behaviour. This will allow the ATO to engage with clients in a way that makes it easier to comply and harder not to; and to support government and staff make the right decisions and deliver outcomes with agility. | Through consultation and collaboration with our existing and new partners in the tax and super systems, the ATO ensures the systems are operating at a whole-of-government and global level. | The ATO engages with all clients in a tailored, contemporary, seamless and transparent way. Engagement is targeted and informed, providing certainty, based on our understanding of the client’s tax and super position, current circumstances and behaviours. The community values the tax and super systems and paying the right amount of tax. | Build and embed a culture where our leadership and workforce are dynamic, professional, client focussed, innovative, trusted and respected both externally and internally. This requires an agile workforce that understands and quickly responds to the demands using contemporary digital services, products and the right tools. | Create and embed a new internal operating model to support our reinvention and be more responsive to ‘unexpected’ environmental impacts in the future. This requires new governance and management arrangements, fiscal management, design and delivery assurance approaches, performance measurement and integrated, enterprise reporting. |

Provide contemporary digital end-to-end services and products that are streamlined and easy to access, understand and use. Covers the provision of information to our client, our interactions with them and our in/outbound transactions. An end-to-end digital service is one in which every instance of direct client interaction is able to be undertaken digitally.

Acquire and connect to infrastructure that builds on our data and information assets to enable greater insight, make informed decisions and deliver outcomes with agility. Create the capability that allows the ATO to differentiate client engagement based on circumstance and behaviour.

Define the workforce capability required and deliver a new operating model informed by the Data, Analytics and Reporting Review and Strategy, Risk and Intelligence Review.

In collaboration, implement a new business model for tax agents and intermediaries and support these partners to adopt and adapt to the model.

Leverage off working relationships with existing and new partners, including practitioner intermediaries, software providers, Treasury and other government agencies both here and overseas, to drive fundamental legislative change to the broader tax and super systems that will deliver a future experience that meets client needs.

Deliver a whole-of-system experience through tailoring engagement with our clients based on their circumstances and behaviour.

Leverage new approaches to:
- Improve help and support, eg show me how.
- Improve advice and guidance.
- Improve assurance and enforcement activities.
- Provide faster certainty for the community regarding their tax and super position.
- Ensure communications are tailored to the audience.
- Minimise red tape.

Build a professional and flexible workforce with the right skills, knowledge, attitude and tools to deliver excellent client service in a collaborative, supported and trusted environment.

Ensure change processes and work practices are collaborative, agile and client focused.

Transform our culture, recruitment and capability development approaches.

Establish and implement new operating model, leadership, planning and assurance mechanisms necessary to ensure strategic programs remain integrated and outcome focused.

Build a performance evaluation system that measures and reports on what government and the community value.

Review and revitalise our stakeholder engagement and communication approaches.