



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

## **User Research Summary**

The goals and needs of non-resident business representatives around authenticating with and using the simplified GST system

>>For more details, read the companion:  
[Detailed user research report](#)

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**UNCLASSIFIED**

# ATO user research

**We consulted with those who will use or manage potential users of the new simplified GST system to assist us in providing a positive client experience to non-resident business representatives.**

## Driver:

- Meet the Australian Digital Service Standard
- Inform the development of our authentication solution and simplified GST system.
- Deliver a positive client experience to non-Australian users of our systems.

## Research Objective:

- To understand the needs of non-resident business representatives (including intermediaries) around authenticating with and using the simplified GST system.

## How we accessed participants:

- Directly contacting OECD members
- Directly contacting the BIG4
- TPALS tax practitioner recruitment

## How we shared the insights:

- Progressively building and validating user goals on the go
- Weekly stakeholder briefings to share the emerging knowledge

## Method:

- Forming assumptions from existing research with AU residents
- Validating and extending user goals via
- 15 x 20 minute un-facilitated online surveys
- 11 x 1 hour phone consultations



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**30 participants**

**Representatives of non-resident suppliers liable to report and pay simplified GST in Australia under the new measures**

**We received input from end-users who will actually be accessing the ATO online services to report GST on behalf of the business:**



**Tax or accounting employee**  
of non-resident supplier



**Employee of non-AU-tax services provider**  
representing non-resident supplier clients.



**Australian tax advisor employee** representing non-resident supplier clients.

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**We also received input from those making decisions about or managing the staff accessing the ATO systems:**



**Tax manager or decision maker employee**  
of non-resident supplier



**Decision maker of non-AU tax services provider**  
representing non-resident supplier clients.



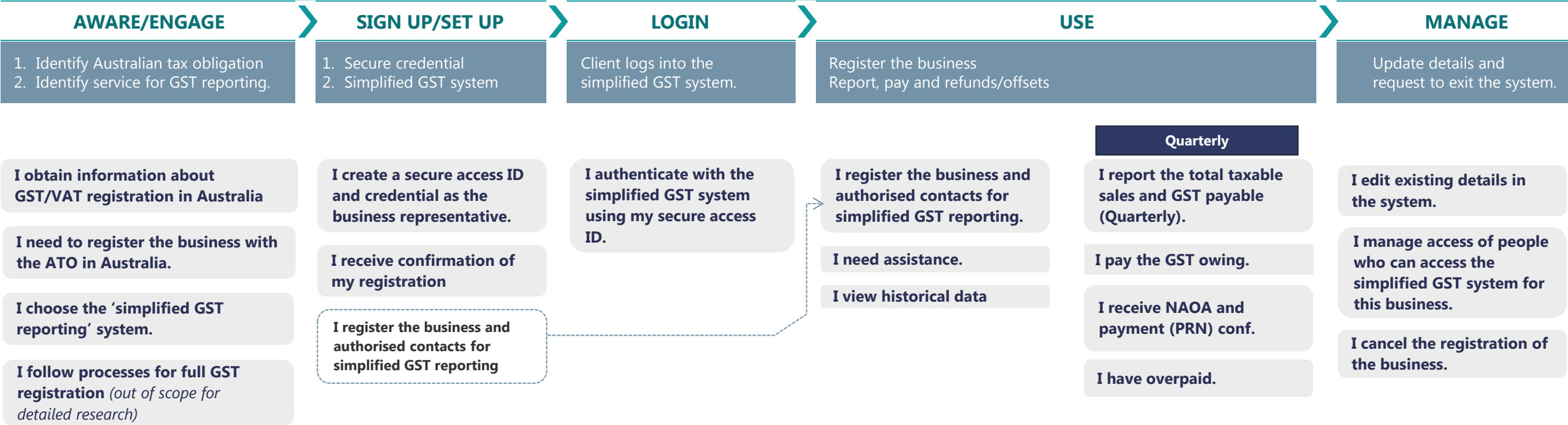
**Australian tax advisor decision maker or manager**  
representing non-resident supplier clients.

**Non-resident business staff**

**Non-Australian Tax Services Provider**

**Australian tax advisor**

# Enquiries about the interactions of those authenticating with and using the Simplified GST system



## Enquiries made with the users to establish their user needs

- How they would expect to find out they need to now report GST in Australia.
- How they would find out more.
- What topics they would look for if searching the internet.
- Whether those registered for full GST reporting would opt for simplified.
- Type of device they would use to access the system
- If using personal devices is appropriate
- The perfect service
- Digital ID**
  - What kind they would prefer
  - When they expect to obtain one
  - If it should be business or personal
  - Information they would be willing to provide
  - How many they would need /person/business/group
  - Important features
- Simplified GST system**
  - When they expect to register
  - When they would choose the simplified GST system and when full GST reporting
  - How many businesses and how many authorised contacts and for what
  - If they could provide a tax id easily from their jurisdiction
  - If they would register head quarters or main business
- Important features
- What support they expect
- What NESB language is needed
- What historical data they want to access
- If machine to machine reporting is desirable
- Suitability/impacts of quarterly reporting
- Preferred payment method
- Preference for overpayments
- Priority of high level user needs
- Digital ID**
  - What level of control they need over credentials
- Simplified GST system**
  - What kind of user accounts they require (admin vs end-user)
  - What they need to edit and have control over.

# Interaction map of those authenticating with and using the Simplified GST system

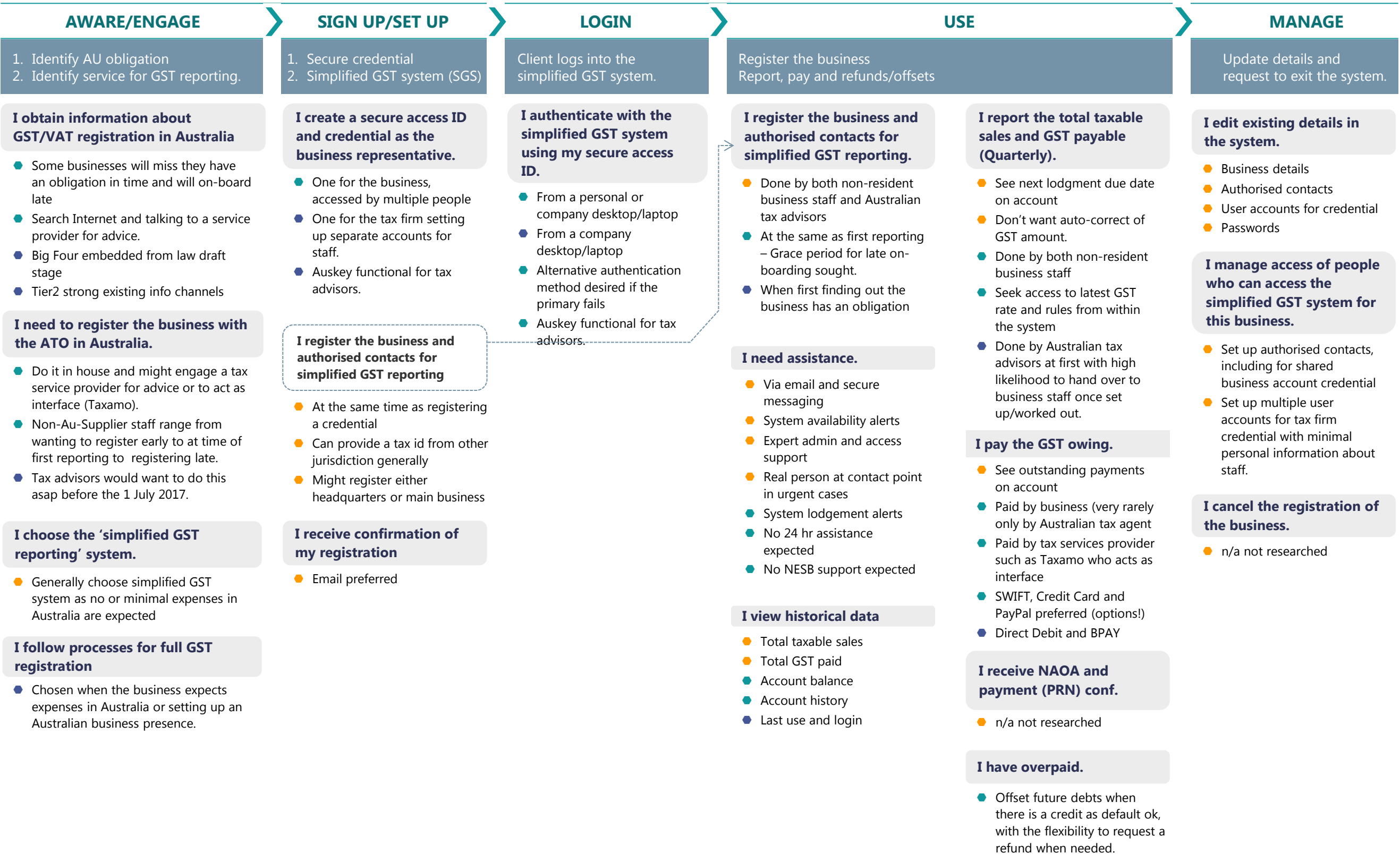


● **Tax or accounting employee and managers** of non-AU-resident supplier



● **Australian tax advisor employee and managers** representing non-resident supplier clients

● **Interactions by both** employee and manager groups



# User Profile: Non-resident business staff acting on behalf of non-residents businesses

**End-users** who will potentially be authenticating with and accessing the simplified GST system to register and report GST on behalf of the business



**Tax or accounting employee**  
of non-resident supplier

**Decision makers**, who manage staff authenticating with and accessing the simplified GST system



**Tax manager or decision maker employee**  
of non-resident supplier

## Description of user group

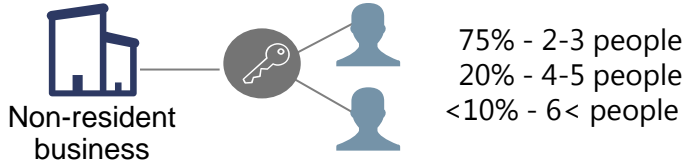
Staff in medium and large non-resident businesses who register, report and pay GST for the business in some cases with advice from a tax service provider or information found on the internet. Their English skills are such that they don't expect NESB support.

## Attitude to Security

They expect ATO online services to be highly secure and would like an ATO or Australian Government credential to authenticate with the system.

## Authenticating with ATO online services

### Multiple users - One Credential



This user group looks for one credential per non-resident business which can be accessed by different staff in the business.

**REGISTER** | **Lodge** | **PAY**

### Keep it separate

### Personal & Business Identity

They want personal and business affairs to be kept separate and if asked for personal details about staff, only provide the first and last name and email address.

**Portable** | **Locked down**

### Portability of credential

Would want the credential be portable between devices rather than locked down to one (mainly desktops/laptops; for most not to mobile device)

**ATO** | **Whole of Government** | **Social account**

### Credential preference

Most would prefer a 'tax office' credential, WOG would be ok but not utilised for other Government services.

## Using ATO online services

**Full GST reg.** | **Simple GST reg.**

### Preferred GST System

Generally would choose the simplified GST system, as digital services providers generally expect to have no or only minimal expenses in Australia and thus don't seek to claim input tax credits. Tax software reporting welcome as long as they can review/edit before submit.

**Laptop** | **Desktop** | **Mobile**

### Device used to access ATO services

Generally use business devices, some use personal devices. Mobiles phone are only used to check emails or read information, not to manage their GST liability.

**SWIFT** | **CC** | **PAYAL** | **OPTIONS!**

### Preferred payment methods

The more choices the better

**Aware** | **Register** | **Lodge 1<sup>st</sup> return**

### First interaction with ATO systems

Would most likely register for a digital id and register the non-resident business at the time of lodging the first GST return to bundle their interaction.

### "Let me register late without a penalty!"

Some non-resident businesses will register late, learning post 1st July 2017 about their liability. The European experience has shown non-resident business want to be compliant, however they might not find out in time that they have a liability in Australia but after the fact and a penalty might deter them from registering late.

**To foster compliance and on-boarding, it is important the simplified GST system allows for late registrations and the ATO should consider refraining from penalising companies for at least during the first year.**

## Support needed

- Email and secure messaging
- Real person at contact point if matter is urgent
- No 24 hour access to support expected
- No NESB language support expected - a 'nice to have'. Keep English easy to understand.
- System availability alerts
- Account status – such as next lodgement or payments due
- Alternative authentication method if the primary access fails.

## Important for us!

- 3<sup>rd</sup> party can act for us
- Save and resume
- Correct mistakes
- Digital only
- Two field return
- Credits to offset future debts with option to access a refund
- View historical data
- View latest GST rate
- Control staff access
- Always have access
- Privacy protected

## Perfect Service

- Low costs for meeting obligations
- High level of security
- Minimal steps to sign up and log in
- Portable authentication
- Desktop/laptop solution
- Ability to manage access of staff
- No penalties for late on-boarding



# User Profile: Australian tax advisor acting on behalf of non-residents businesses

**End-users** who will potentially be authenticating with and accessing the simplified GST system to register and report GST on behalf of the business



**Australian tax advisor employee** representing non-resident supplier clients.

**Decision makers**, who manage staff authenticating with and accessing the simplified GST system



**Australian tax advisor decision maker or manager** representing non-resident supplier clients.

## Description of user group

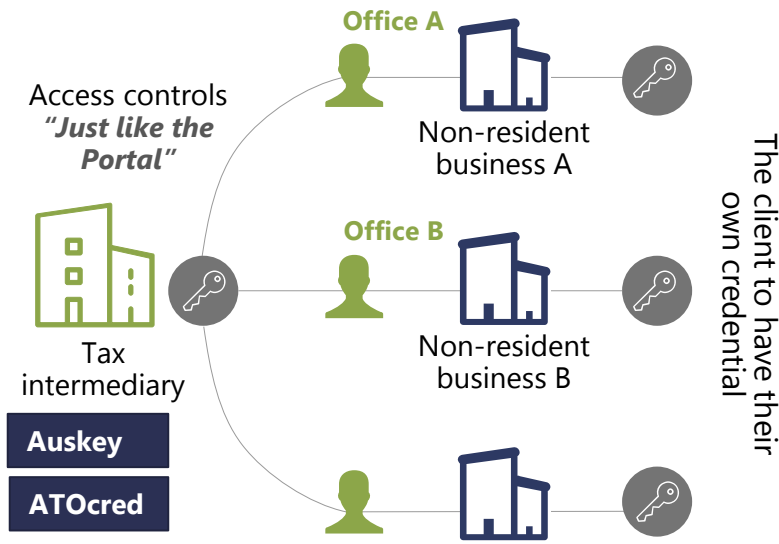
Australian tax advisors across the Big Four, tier2 and other tax agencies conduct their work at work on business laptops or desktops. Australian arms of the Big Four take care of the Australian tax obligations of clients from other jurisdictions.

## Attitude to Security

They expect the simplified GST system to be as secure as any other ATO online service they are used to interacting with.

## Authenticating with ATO online services

**Multiple staff accounts - One credential for tax firm**



One credential for the tax advisor firm with access (controls) for different staff in the business to manage any of their clients. The non-resident business should have their own.

**REGISTER** **Lodge** **PAY**

*"We never pay on behalf of the client and if it's simple, we will handover reporting to them if not immediately then down the track."*

Most tax advisors would most likely be registering their client, doing the/setting them up for reporting initially and then, if easy, handover the ongoing reporting to the client. Clients most of the time are those who make payment, not the tax advisor.

**Activities:** Register the business; Report and pay GST; Manage access of staff.  
**Frequency:** Quarterly

## Using ATO online services

**Full GST reg.** **Simple GST reg.**

### Preferred GST System

They would choose the simplified GST system where the non-resident business has no costs incurred in Australia. If costs, e.g. for business travel, is incurred they would like to claim input tax credits. Not many expenses are expected and an option to claim input tax credits in the SGS would be preferred over having to register for full GST, or that switching between the two would be easy.

**Laptop** **Desktop** **Mobile**

### Device used to access ATO services

Most use a business laptop or desktop, some use personal/business mobiles, but only used to check emails or read information, not to do edit client details. Most IT policies 'ban' the use of mobiles for work.

**SWIFT** **CC** **BPAY** **Direct Debit**

### Preferred payment methods

Australian tax advisors generally don't pay on behalf of their clients. They expect SWIFT to be most suitable for their clients. In the rare cases they pay, they prefer BPAY or direct debit from an AU bank account.

**Aware** **Register bus** **Lodge 1st return**

**Register the business at the same time as their digital ID** - Australian tax advisors would register the business and a new digital ID (if needed) when they first find out their client has an obligation. They would like to be set up 'early' and be 'ready in time'. No later than 1 July 2017.

## Support needed

- Email and secure messaging
- Real person at contact point if matter is urgent
- NESB language support for Asian, European and Russian clients
- System availability alerts
- Alternative authentication method
- Expert admin support

## Important for us!

- As a third party we act for our clients
- Streamlined registration and reporting
- Only register once for a credential
- Just one credential to for managing tax with existing working/being replaced by new
- Always have access
- Easy to set up and login
- Current credential works and any new one replaces old across services
- Set up different access for staff (admin/user/clients)
- Privacy protected

## Perfect Service

- Desktop/laptop solution
- Minimal steps to sign up and log in
- Portable authentication
- Ability to manage access of staff with tight controls
- High level of security
- Low costs for meeting obligations
- Low costs for meeting obligations

# Combined user needs: Authenticating with and using the simplified GST system

The end user will benefit from an integrated end-to-end experience design for creating a credential, registering the business, authenticating with and using the simplified GST system. The below is a list of combined user goals and needs across all audiences which will need to be met to deliver a positive client experience:

## User goals:

- We can meet tax obligations in Australia with low costs to the business
- It's quick and easy to set up
- It's quick and easy to login
- We can always get access
- We only have to register once
- My account can't be hacked
- We can control staff access
- My privacy (and that of my clients) is protected
- We can login and use the system from any device
- I don't miss lodgements nor payments
- I want to get it right and recover from errors
- We can set up a credential and business account at the same time
- We have one sign of per non-resident business no matter who represents them
- We have one credential for the tax services provider with multiple sign ons per staff for all businesses we represent.

## Across the end-to-end experience

- **Separation of personal and business**
  - Provision of minimal personal information about individuals
  - No mixing of personal and business identity
- **Safe and secure interactions**
  - Confidence personal and business information is secure
  - Choice of username and how to secure it (password/fingerprint etc.)
  - One credential to access any service we need, tax office credential preferred over Whole of Government, Auskey to continue to work for existing users
- **Access tailored to the business preferred way of working**
  - Access controls - Easy and tight management of team/staff access, change of access details, admin and general user types
  - One shared credential for anyone representing the business
  - One tax service provider credential for any business they represent
- **Digital interaction only and a person at the other end when it is urgent-** A centralised digital environment to interact with the ATO for all dealings, including support
- **Choice of device**
  - Preference for a desktop/laptop version
  - Credential portable to different machines
  - Device and platform agnostic (work on any operating system)
- **Usability that saves time and effort**
  - Minimal steps to sign up and authenticate
  - Ability to set up credential at the same time as first interacting with other ATO systems
- **Error recovery and support**
  - Availability of assistance and instructions at the time needed, real person contact within Australian business hours
  - Alternative authentication if primary fails (password/credential recovery)
- **Visibility of system status**
  - Ability to view history of actions on account (tracking elements)
  - System availability notices
- **NEWSB language support** – English that can be understood by non-residents with non-English speaking background

## specific to the simplified GST system

- **Provision of minimal information**
  - Easy, simplified and streamlined business registration, reporting and payment of GST
  - No proof of identity - Provision of minimal information about the business, contacts and GST transactions to register and report GST
- **Support the business preferred way of working**
  - Ability to register the business at the time that suits my business practice (when first finding out about obligation, when first reporting etc.)
  - Provision of different users to conduct different actions (e.g. tax service provider to report, business to pay)
  - Ability for business staff or intermediaries to report and pay GST on behalf of the business.
  - Quarterly reporting and payment
  - Providing the payment option of preferred choice
- **Access to historical data**, such as reporting, payment and client details history
- **Error prevention, recovery and support**
  - Lodgement and payment status and warnings
  - Correction of mistakes on future returns
  - Real time validation of entries
  - Machine to machine reporting with user control
  - Save and resume function
  - Access to current GST rates and information about practical application of the law.
- **Flexibility and choice**
  - Ease of ability to 'upgrade' to full GST reporting
  - Default offsetting of future debts when there are credits with option to request a refund