



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

2020 Survey by the IGTO

ATO communication of taxpayer rights to review, investigate and appeal decisions

Introduction

The Inspector-General of Taxation and Taxation Ombudsman (IGTO) has commenced an investigation into the effectiveness of communications of taxpayer rights to review, investigate or appeal decisions made and actions taken by the Australian Taxation Office (ATO). The ATO's communication of taxpayers' rights in relation to an outcome or decision relating to a taxpayer's tax affairs is an important feature of procedural fairness and is consistent with the Taxpayers' Charter.

We understand that there are a range of communication channels through which the ATO may provide information on taxpayers' rights. For example, through the ATO website, social media, other print publications, or verbally by ATO officers when dealing with taxpayers or tax practitioners. However these communications may be general in nature and not specifically tailored to the taxpayer or the decision that has been made and the supporting reasons. In the case of verbal communications, the taxpayer may not be well equipped to consider the options presented in that moment.

Accordingly, this investigation specifically examines the effectiveness (clear expression and complete information) of information presented in ATO written communications that are issued in relation to an ATO decision or action in relation to a taxpayer's tax affairs. For more information on this investigation, you may visit the IGTO's website at www.igt.gov.au.

The survey questions below focus on ATO written communications about actions and decisions of Tax Officials that affect taxpayer interests (for example, an audit finalisation letter). The purpose of this survey is to understand the information that has been provided to taxpayers and their representatives on these taxpayer rights in ATO written communications and the improvements that could be made on the communication and awareness of taxpayers' rights of review.

We expect the survey to take no more than 10 minutes to complete. Thank you for participating in this survey and for sharing your practical and professional experiences and insights.

Privacy Disclaimer

The IGTO has obligations under the *Privacy Act 1988* (Cth) and the Australian Privacy Principles which set out requirements in relation to the collection, use, disclosure and storage of personal and sensitive information, and how individuals can access and correct their personal information. The IGTO is committed to adopting privacy best practices and to protect the privacy of everyone who engages with our office.

Our [Privacy Policy](#) provides further details on how we manage personal and sensitive information. It also includes contact details for the IGTO's Privacy Officer for any additional enquiries.

Your responses to this survey will be used to inform the IGTO's [Investigation into the effectiveness of ATO communications of taxpayers' rights to complaint, review and appeal](#) and may also be used in discussions with the ATO, our stakeholders and in the final written report. For example, we may report responses to the survey questions in aggregate or quote your free-text answers in our final report. The survey does not request any personal or sensitive information from survey participants. In our discussions and reporting of the survey results, we will not disclose any information that might be capable of identifying individual survey participants.

PART A – Questions relating to the effectiveness of ATO written communications in relation to ATO decisions, actions and outcomes and the taxpayer’s rights to challenge those decisions

Question 1

In your experience, which of the following rights does the ATO regularly communicate in their written communications to taxpayers or their representatives when advising of an ATO decision, action or outcome? (Please select all that apply)

- A. Taxpayer right to request an internal ATO review
- B. Taxpayer right to lodge a formal ATO complaint
- C. Taxpayer right to request an independent investigation by the Taxation Ombudsman
- D. Taxpayer rights under Part IVC of the *Taxation Administration Act 1953*
 - i. Right to lodge a taxation objection
 - ii. Right to request a review by the Administrative Appeals Tribunal (AAT)
 - iii. Right to appeal to the Federal Court of Australia
- E. Taxpayer rights to appeal to the AAT Small Business Taxation Division
- F. Taxpayer rights of judicial review under the *Administrative Decisions (Judicial Review) Act 1977*
- G. Other, please provide details

Question 2

Which types of ATO written communications have you considered in answering Question 1? (Please select all that apply)

- A. Decision in relation to a debt matter. For example, request for remission of interest charges, request for remission of penalties and application for a release of tax debt.
- B. Decision in relation to a primary tax matter. For example, audit and objection decision.
- C. Decision in relation to superannuation matter. For example, application for a release of superannuation on compassionate grounds.
- D. Other, please specify.

Question 3

For each of these rights, how would you rate the effectiveness (clear expression and complete information) of the ATO's written communication of the taxpayer rights?

1 = Not very effective

2 = Somewhat effective

3 = Neither – Effective nor Ineffective

4 = Effective

5 = Very Effective

6 = Unable to Answer

- A. Taxpayer right to request an internal ATO review
- B. Taxpayer right to lodge a formal ATO complaint
- C. Taxpayer right to request an independent investigation by the Taxation Ombudsman
- D. Taxpayer rights under Part IVC of the *Taxation Administration Act 1953*
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 - ii. Right to request a review by the Administrative Appeals Tribunal (AAT)
 - iii. Right to appeal to the Federal Court of Australia
- E. Taxpayer rights to appeal to the AAT Small Business Taxation Division
- F. Taxpayer rights of judicial review under the *Administrative Decisions (Judicial Review) Act 1977*
- G. Other, please provide details

Question 4

In your opinion, how important is the effectiveness (clear expression and complete information) of the ATO written communications of these rights to taxpayers?

In answering this question, you may wish to consider whether the information is otherwise available and readily accessible to all taxpayers. However, we are particularly interested to understand the community's expectations in relation to information that is or should be provided in written communications about an ATO decision, action or outcome that affects an individual taxpayer.

1 = Not very important

2 = Somewhat important

3 = Neither – important nor unimportant

4 = Important

5 = Very Important

6 = Unable to Answer

Please provide your reasons in the space below

Question 5

Were you aware of or have you made use of the following services to resolve issues or disputes with the ATO:

[Options to respond to below are Y/N/NA]

- A. The ATO Complaints Unit as a channel for lodging formal complaints with the ATO;
- B. The Taxation Ombudsman as an independent and external tax complaints handling service;
- C. Any other dispute resolution mechanisms or processes that have been effective in resolving your issues or disputes with the ATO. Please list or describe these below.

Please provide any further comments

Question 6

In your experience, do ATO written communications also typically provide:

- A. the name of the ATO officer who made the decision? Y/N
- B. their contact details for follow up? Y/N
- C. the information considered by the ATO in making the decision? Y/N
- D. the reasons for the decision? Y/N

Question 7

In your experience, how could the effectiveness (clear expression and complete information) of the ATO written communications of taxpayer rights be improved? For example, does the ATO provide you with all the information you need to consider your options and exercise any rights to question, challenge or appeal the decision.

You may also include any examples of good practices that you have observed either in your dealings with the ATO or any other organisations.

PART B - Demographic Questions of survey participants

This part seeks general demographic questions about the survey participants. The responses to these questions will be used in conjunction with the responses in Part A to assist us in identifying areas for further inquiry as part of the investigation. The demographic questions will not be used to identify any particular survey participants.

Question 8

What type of taxpayer or adviser best describes you? (Please select all that apply)

- Individual (non-business) Taxpayer
- Business Taxpayer (company, trust, partnership, etc)
- In-house tax adviser, accountant or legal practitioner (barrister or solicitor)
- A registered tax practitioner (tax agent, BAS agent or tax financial adviser)
- An accountant (not in-house)
- A legal practitioner (barrister or solicitor) (not in-house)
- A certified bookkeeper
- An academic
- Tax Official
- Other, please specify

Question 9

What type of taxpayers do you typically represent?

- Individual taxpayers
- High net worth individuals
- Small to medium business taxpayers
- Self-managed superannuation funds
- Large private corporate taxpayers and trusts
- Large public trusts
- APRA-regulated superannuation funds
- Large public and international corporate taxpayers
- Other, please specify

Question 10

In which State or Territory do you practice or carry on business (Please select all that apply)?

- Australian Capital Territory
- New South Wales
- Northern Territory
- Queensland
- South Australia
- Tasmania
- Victoria
- Western Australia