



**Australian Government**  
**Inspector-General of Taxation**  
**Taxation Ombudsman**

## REVIEW OF OUR DECISION ON YOUR COMPLAINT

If you are not satisfied with our decision as the Inspector-General of Taxation and Taxation Ombudsman (IGTO) on your complaint about the Australian Taxation Office (ATO) or Tax Practitioners Board (TPB), you are encouraged to discuss your concerns directly with the IGTO investigating officer in the first instance. The officer will seek to explain how the decision was reached and discuss any questions you may have.

If you remain dissatisfied, you may request a review of our decision by way of a reconsideration or internal review. If your complaint is about the professional conduct of our staff, please refer to the section 'Review of our conduct and behaviour' below.

### Reconsideration/Internal review

Our reconsideration and internal review processes are consistent with the principles of procedural fairness and acknowledges that it is possible for us to make mistakes or that important information was not provided to us in the course of an investigation. They also enable us to learn from our mistakes in order to continuously improve our work practices.

#### *Requesting a reconsideration or internal review*

We invest significant time throughout your complaint to ensure that all available information is appropriately considered. Given this investment, we ask that you submit requests for reconsideration or internal review within 10 business days from the date we advise you of our decision. Such requests should be made in writing where possible. Requests may be accepted after this time if there are exceptional circumstances that prevented you from doing so earlier, however, you will need to provide clear reasons for the delay.

Requests for reconsideration or internal review must:

- include details of the decision for which reconsideration or internal review is sought, including the relevant case reference number;
- clearly explain your reasons or grounds for seeking a reconsideration or internal review—for example, if you consider we have reached the wrong decision you must clearly explain why our reasoning is incorrect along with supporting evidence and examples where possible. Importantly, simply disagreeing with the outcome of your complaint will not be sufficient grounds for reconsideration or review; and

- include any new and/or additional information not previously provided (for reconsideration only).

All requests will be considered in line with our policies and procedures. Importantly, reconsiderations and internal reviews can be undertaken only once.

### *Reconsideration*

You may seek a reconsideration where you are not satisfied with our original decision and you have new relevant information that was not previously provided to the original IGTO officer which may materially impact upon their original decision.

If we agree to reconsider your complaint, the reconsideration is undertaken by the original IGTO officer. This provides the officer with the opportunity to review the original decision in light of the new available information. This approach reduces duplication of process and leads to faster resolution for you.

Reconsideration will result in one of two outcomes:

- a new decision is reached having regard to the new information; or
- the original decision is affirmed.

If you are dissatisfied with our reconsideration, or there is no new information to support a reconsideration and you do not agree with the original decision, a request for an internal review can be made.

### *Internal review*

If we agree to an internal review of our decision, your request for review will be managed by an officer who was not involved in the original investigation of your complaint.

Importantly, a review is not a re-investigation of your complaint. We will assess whether the processes adopted by our staff in reaching the decision were fair and appropriate and the decision reached was reasonable having regard to the information available and the reasons or grounds that you have raised.

Please note that if you have additional relevant information that you have not previously provided to the original IGTO officer, then you must do so during the reconsideration process outlined above and for the reasons noted earlier.

A review will result in one of three outcomes:

- the original decision is sufficiently uncertain or incomplete such that it would be appropriate for the complaint (or aspects of the complaint) to be re-opened and investigated;
- the original decision (or an aspect of the decision) was incorrect—in which case a new decision is made and the original decision is withdrawn without further investigation; or
- the original decision is affirmed and no further action is required.

### External review

If you remain dissatisfied with our reconsideration or internal review decision, you may seek judicial review under the Administrative Decisions (Judicial Review) Act 1977. We are unable to advise you on this course of action and if you wish to pursue it, you should consider seeking independent legal advice.

## REVIEW OF OUR CONDUCT AND BEHAVIOUR

### Internal review

If you have any complaints about the professional conduct or behaviour of IGTO officers, you are encouraged to discuss your concerns directly with them in the first instance. Where possible, your complaint should include details of the conduct, with specific examples.

If you still remain dissatisfied, then your complaint regarding the officer's conduct will be independently reviewed by a more senior officer who will determine the most appropriate course of action and response.

### External review

If you are not satisfied with our officer's conduct or behaviour in managing your complaint, you can make a complaint to the Commonwealth Ombudsman. Please be aware that such complaint is limited to conduct and cannot consider or address the substantive tax administration complaint matters.