



Karen Payne  
Inspector-General of Taxation and Taxation  
Ombudsman  
Office of the Inspector-General of Taxation and  
Taxation Ombudsman  
Level 6, 321 Kent Street  
SYDNEY NSW 2000

17 December 2020

Dear Karen,

Thank you for providing an opportunity to consider your report *Aspects of the ATO's Administration of JobKeeper and Boosting Cash Flow Payments for New Entities*, which we note applies to a very small number of cases on a specific technical issue.

We also thank the IGTO for your commendation of our responsiveness to meet the economic challenges brought about by COVID-19. We are particularly pleased that this view has also recently been supported by the ANAO which has acknowledged the suitability of our risk management approaches for these programs in such a dynamic environment and made no recommendations to change the ATO's approaches.

Both the JobKeeper and Cash Flow Boost measures were of an unprecedented scale. We are proud of the ATO's contribution in rapidly delivering these stimulus measures resulting in \$100 billion in financial support payments being made to over 1 million businesses, which support over 6 million Australian workers.

Independent scrutiny of the ATO is an important part of sustaining confidence in the administration of Australia's tax and superannuation systems. We therefore welcome observations that assist in this endeavour.

However, we note that there are observations, conclusions and inferences in the report that the ATO does not agree with, which do not fully reflect the ATO's view or the information provided about our approach.

Our usual business practice in the development and implementation of new programs is to design client-centred administrative and communication strategies, whilst continually refining approaches. We did this in relation to these large-scale programs as they matured.

The ATO's commitment to procedural fairness is always a central feature in the design of our processes, procedures and practices and of our administrative approaches. To that end, the JobKeeper and Cash Flow Boost measures were implemented to provide multiple opportunities for clients to demonstrate their eligibility, including by bringing additional information forward. Our approach also encompassed accessible and cost-effective formal and informal review options for clients to seek reconsideration of decisions should they wish to do so.

Our approach to our public advice and guidance was to provide timely and clear information that could be readily understood by broad audiences. This was supported by active engagement with the community and the tax profession to identify areas of uncertainty. This allowed us to refine our guidance.

The implementation of the stimulus measures has seen the ATO connect with the community more than ever before, delivering tens of millions of payments and credits to businesses and supporting the community when they need it most. We are honoured to have delivered such an extraordinary program on behalf of the Government.

Sincerely,

A handwritten signature in black ink, appearing to be 'Kirsten Fish', written over a faint circular stamp or watermark.

Kirsten Fish, Acting Second Commissioner, Law Design and Practice