



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Quarterly Reporting Pack

Quarter 3, 2019-2020

Part 1

Complaints Data

Complaint categorisations

Definition of a complaint per ISO standards:

Any expression of dissatisfaction made to or about an organisation, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.

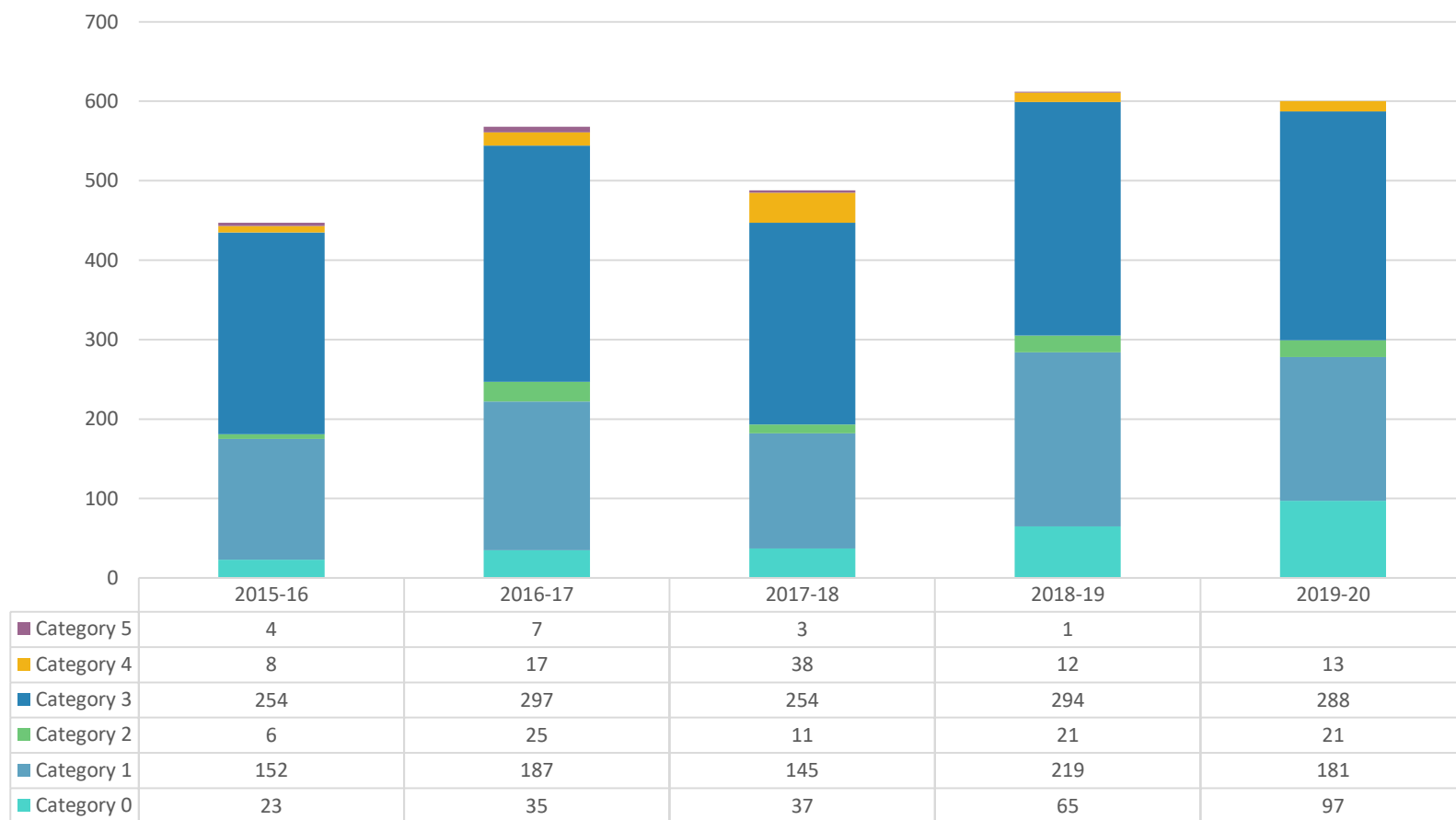
Categories where no investigation notice is sent to the ATO

Category 0	Complaints that are assessed and no further action is taken or contact is lost with the complainant.
Category 1	Complaints that are able to be resolved by the IGTO directly, including those which are referred elsewhere.
Category 2	Complaints: <ul style="list-style-type: none">- where feedback is being provided to the agency without an investigation;- transferred to another agency (e.g. Commonwealth Ombudsman); or- following consideration of the issues, is declined.

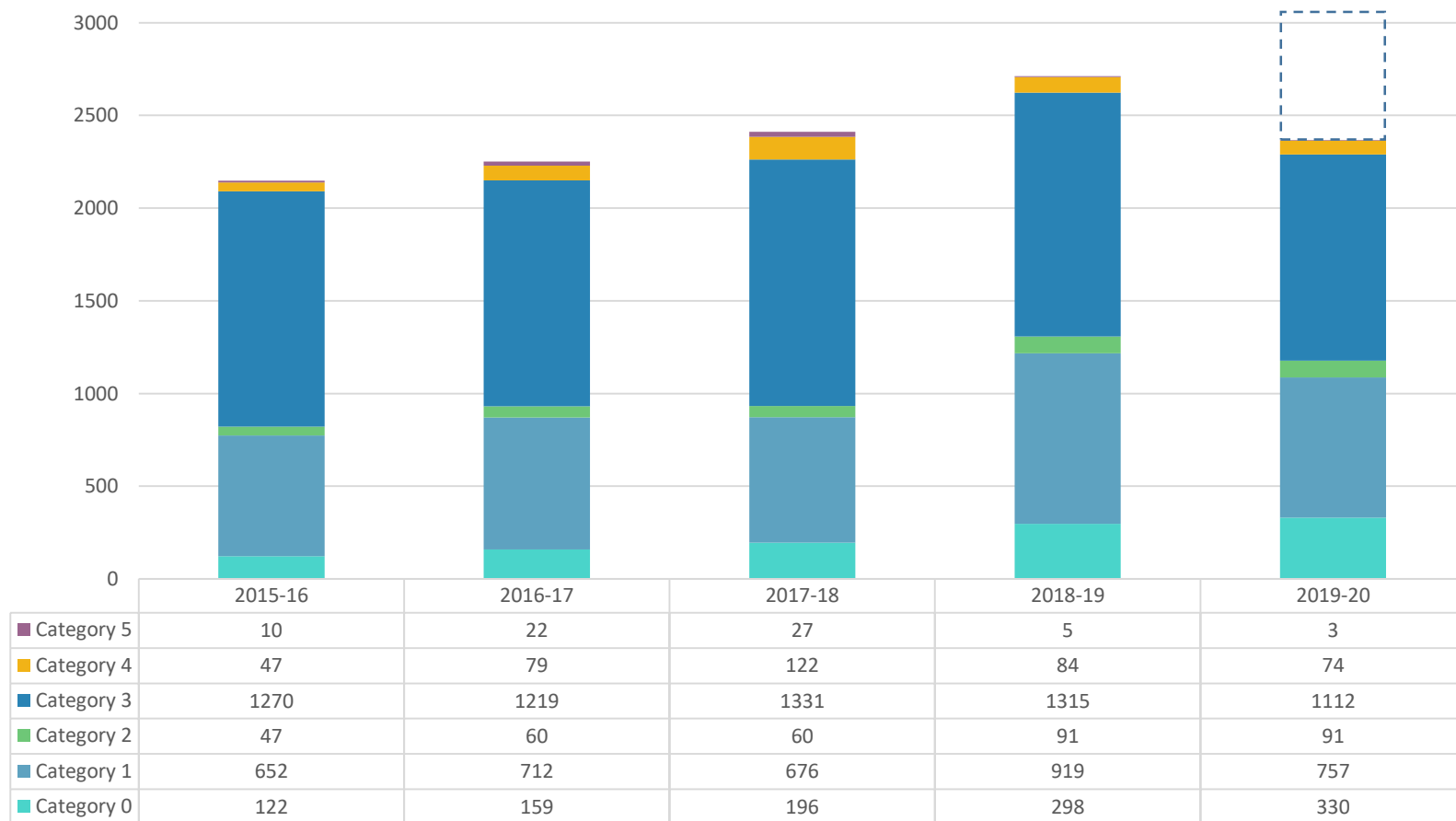
Categories where an investigation notice is sent to the ATO

Category 3	Relatively simple complaints that are expected to be resolved in a timely manner. Further divided into 3 sub-categories (below).
Category 3.1	Cases with minimal IGTO involvement (known as “Transfers” by the ATO).
Category 3.2	Cases where the IGTO and ATO reach common understanding on the issues and options for resolution (known as “Referrals” by the ATO) .
Category 3.3	Cases that the IGTO and ATO seek to address through a pre-agreed process.
Category 4	Complex Complaints that warrant direct and ongoing IGTO involvement.
Category 5	Complex Complaints that require the involvement of SES responsible for the subject of the complaint.

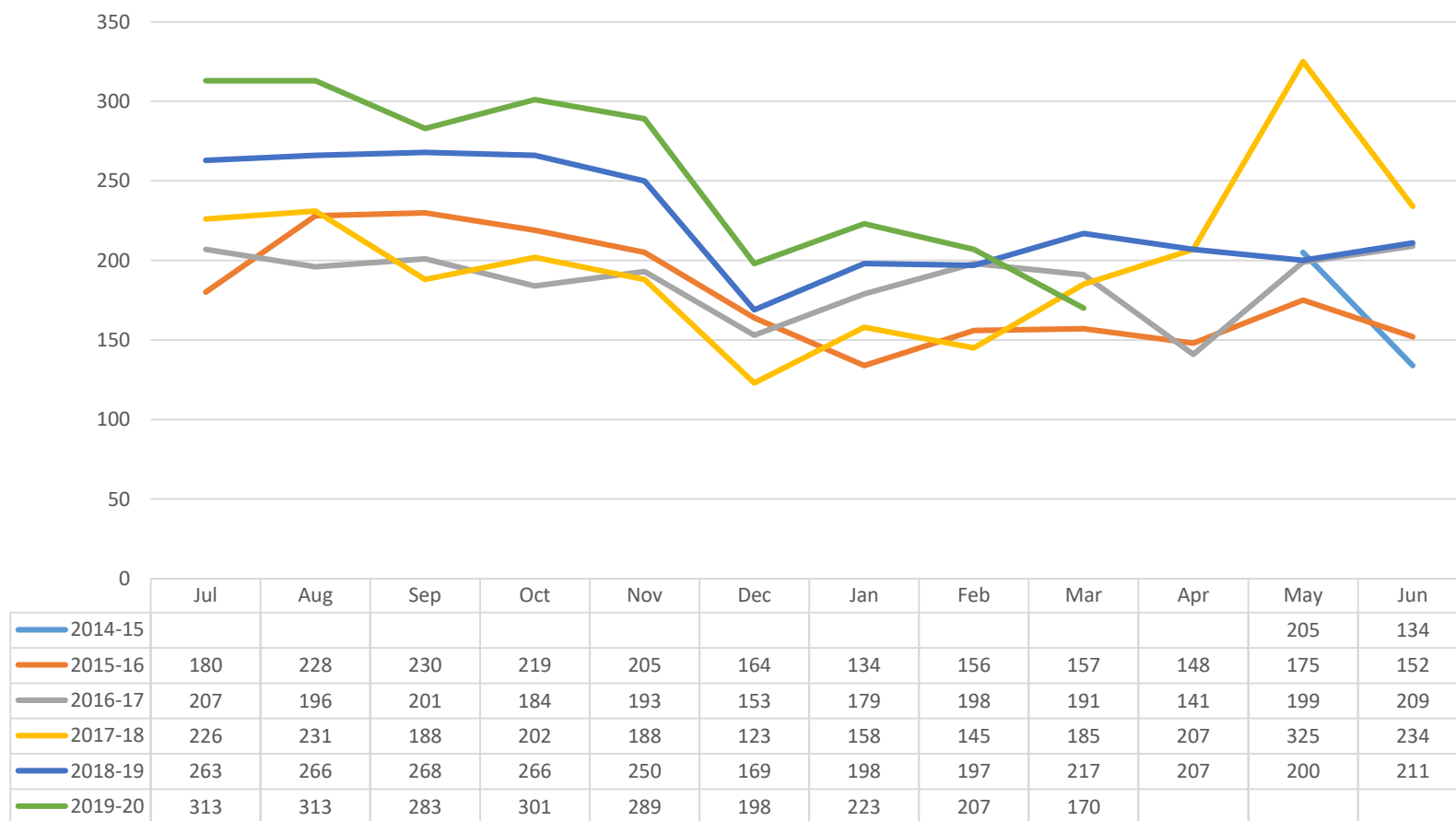
Total complaints received in Quarter 3 each year



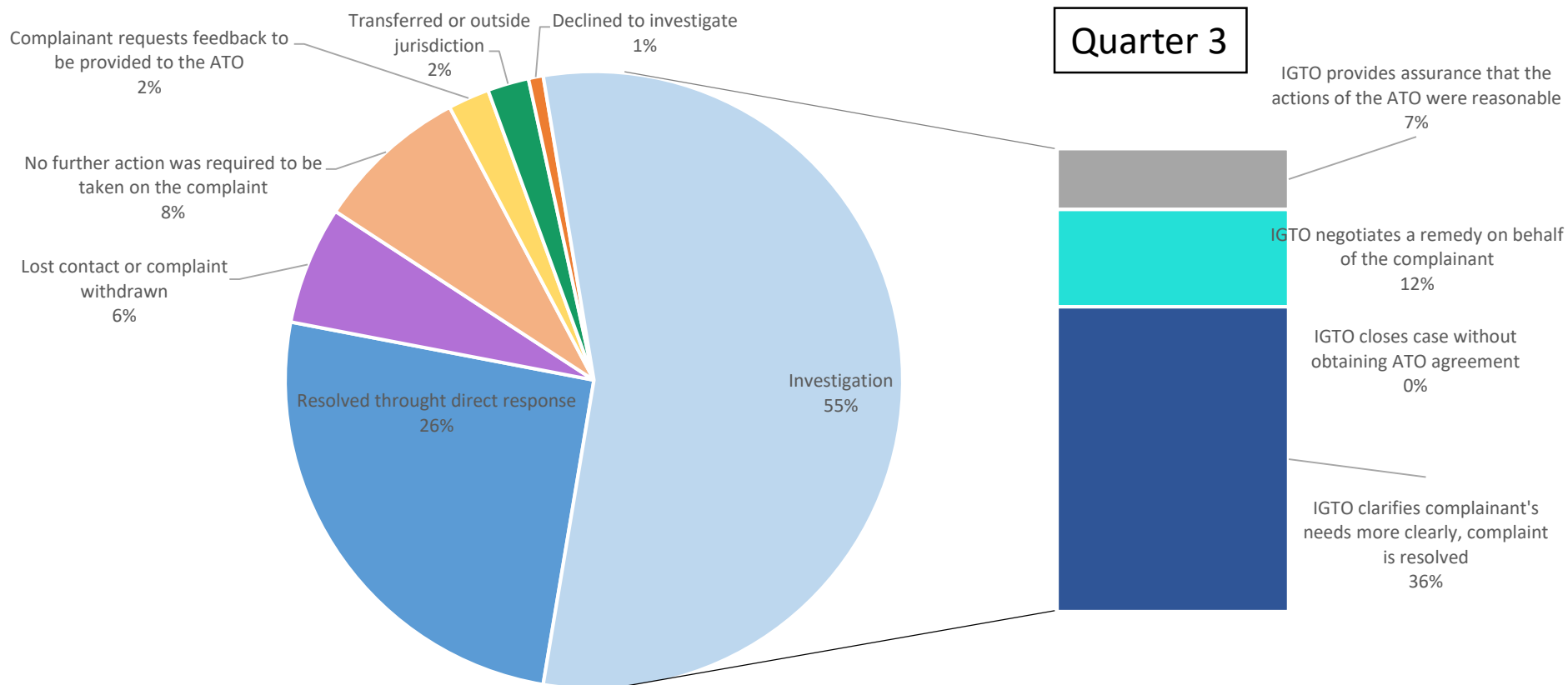
Total complaints received each year



Total complaints received each year



Complaint investigations are typically resolved by Agreement



Top 5 complaint issues with the ATO in Quarter 3

1. Payments to the taxpayer

- The ATO hasn't paid me my tax refund
- Why isn't the ATO making my employer pay me super?
- The ATO won't let me access my superannuation

2. Debt collection

- How has the ATO calculated this debt and why is it using my refund to pay it?
- Why has the ATO issued me a Director Penalty Notice and garnished funds from my bank accounts?
- The ATO won't accept my payment arrangement offer and wants to bankrupt me

3. Lodgement and processing

- The ATO won't process my amendment
- Why does the ATO say I'm not eligible for a tax offset?
- I can't lodge my tax return electronically

4. Communications

- The ATO never sent me that notice
- The call centre gave me the wrong information

5. Registration

- I am having difficulties registering for ATO Online Services
- I am having difficulties with my TFN or ABN

Top 3 complaint issues with the TPB in Quarter 3

1. Breach of code of conduct (of tax practitioners)

- The TPB is not investigating my tax agent's conduct

2. Registration

- The TPB is not helping me to renew my registration

3. Sanctions

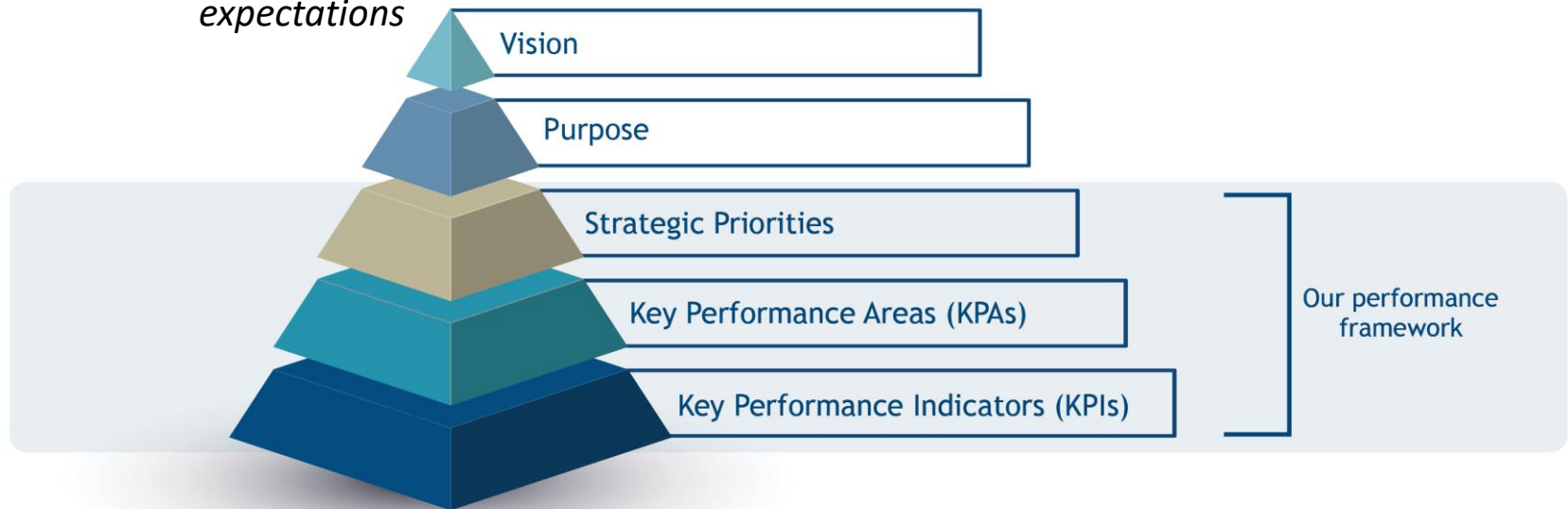
- The TPB has decided I've breached the code of conduct without conducting a proper investigation
- The TPB has cancelled my company and tax agent registration unfairly

Part 2






Key Performance Indicator (KPI) results for Quarter 3, 2020

Our Performance Framework

To assure and ensure that there is fair, equitable, and transparent administration of the tax system consistent with community expectations



Our Strategic Priorities

	<p>Communicate clearly and effectively</p>	<p>Clear communication is an important strategic priority for the IGTO. Clear communication is important in all aspects of the delivery of our services to the community:</p> <ul style="list-style-type: none"> • Providing access to information; • understanding issues raised in complaints; • understanding stakeholder issues; • investigating complaints; • understanding and analysing the sources of complaints and misunderstandings; • conducting reviews; • preparing submissions to Parliamentary Committees and Government; and • reporting our key findings and recommendations to the Minister, Government, Parliament, ATO, TPB and ultimately for the community. <p>Communication is critical and one of the main tasks that we have as complaint handlers is to assist in re-establishing communication between the ATO and taxpayers. This is particularly important in the context of audits and reviews and managing debt compliance – such as arrangements for time for payment.</p>
	<p>Be approachable, contactable and responsive</p>	<p>The success of our delivery of services to the community depends on IGTO being easy to work with, being accessible and responsive in our investigation of complaints and reviews. Whilst responsiveness may necessarily vary with the complexity of the matters investigated – it is a priority for all of our reviews and complaint investigations.</p>
	<p>Improve the skills, expertise and resilience of our people and organisation</p>	<p>Our team needs to have both tax technical skills and the expertise and skills to work with people, sometimes in moments of high stress and anxiety.</p> <p>The complexity of the Australian taxation laws necessitates specialist expertise in taxation to navigate options and make recommendations.</p>
	<p>Independent thought leadership and expertise</p>	<p>IGTO can provide some unique insights on the operation of the taxation administration laws – both domestically and by way of international comparisons. Our thought leadership contribution to the taxation community is another opportunity to contribute to improved taxation administration laws.</p>
	<p>Engage with stakeholders in the tax administration system</p>	<p>Stakeholder engagement is a strategic priority for IGTO – to ensure we stay connected with the tax community. This is critical to allow us to identify priority areas for review, to keep on top of the ‘current’ experiences in the market and tax community and to promote community awareness of the service we provide and assistance we can deliver.</p>

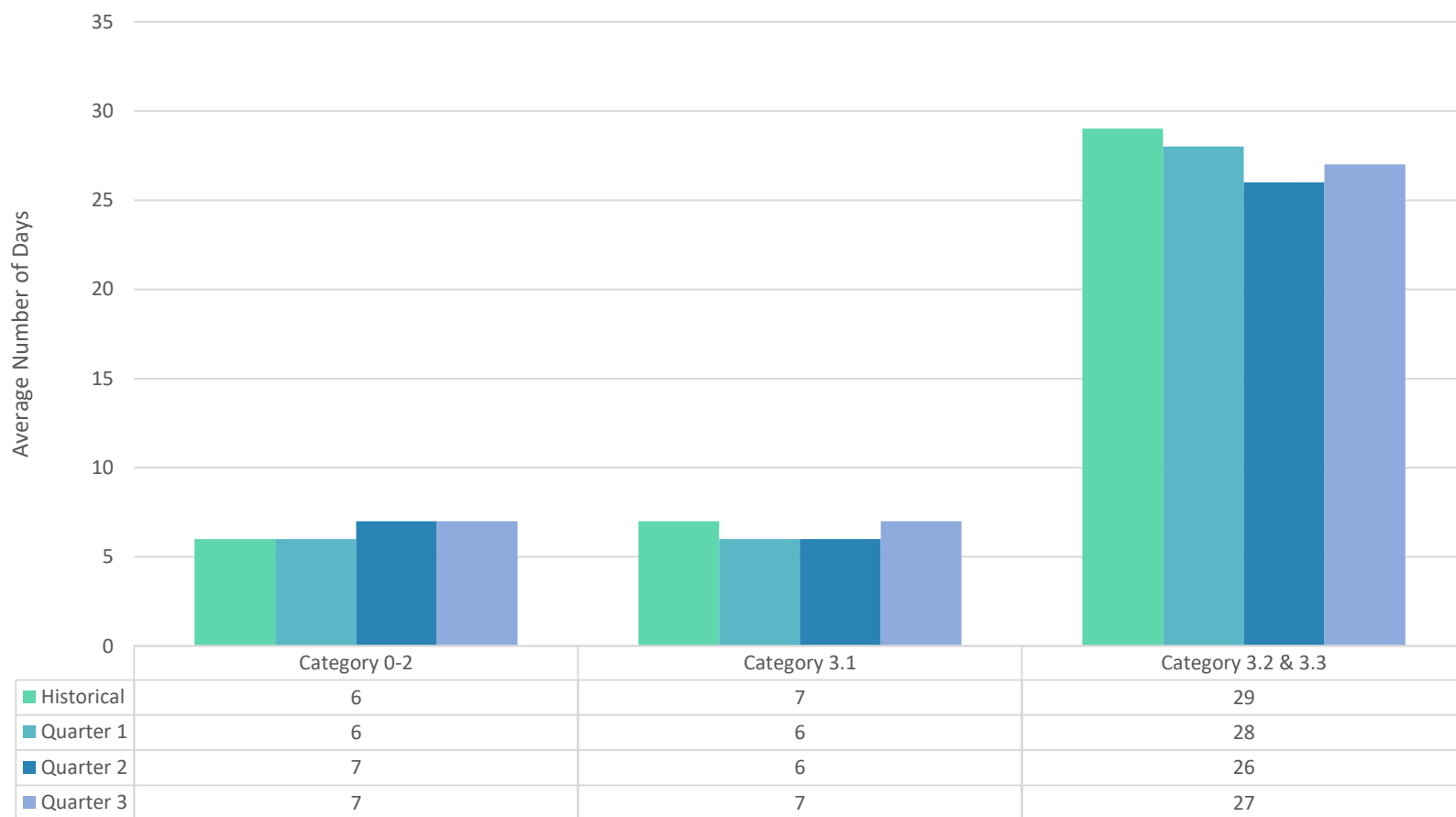
Key performance areas

<p>KPA 1</p> <p>Provide an independent, efficient and effective tax complaints service for taxpayers</p>	<ul style="list-style-type: none"> • Actively investigate complaints in a fair, independent and timely manner. • Provide understandable reasons for our decisions. • Maintain cooperative relationships with the ATO and TPB. • Identify and share improvement opportunities, internally and also with the ATO and TPB, to support prompt and effective delivery. • Provide targeted training and development to staff in order to maintain a tax specialist complaints team. 	   
<p>KPA 2</p> <p>Identify and investigate priority areas for improved tax administration</p>	<ul style="list-style-type: none"> • Analyse data and feedback obtained from complaints together with consultation with stakeholders to identify broader tax administration issues. • Allocate resources appropriately to priority areas. 	    
<p>KPA 3</p> <p>Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia</p>	<ul style="list-style-type: none"> • Be responsive to the community, including the Government, the ATO and the TPB in making effective recommendations for improving tax administration. • Allocate resources to conduct reviews appropriately. 	   
<p>KPA 4</p> <p>Co-operate and collaborate with relevant agencies and stakeholders - both domestically and internationally</p>	<ul style="list-style-type: none"> • Engage with the Government, ATO and the TPB to communicate effectively and efficiently on areas of concern. • Foster relations with other government agencies and Ombudsman to ensure tax administration complaints are referred to our office. • Engage with the broader community using a variety of channels. 	    
<p>KPA 5</p> <p>Foster a diverse, engaged and resilient team</p>	<ul style="list-style-type: none"> • Provide a workplace environment in which our staff are supported, engaged and inspired to provide the best service and outcomes. • Develop our specialist capabilities through targeted training and development opportunities. • Ensure our office is made up of diverse people with varied qualifications, skills and experience. 	    

KPA 1

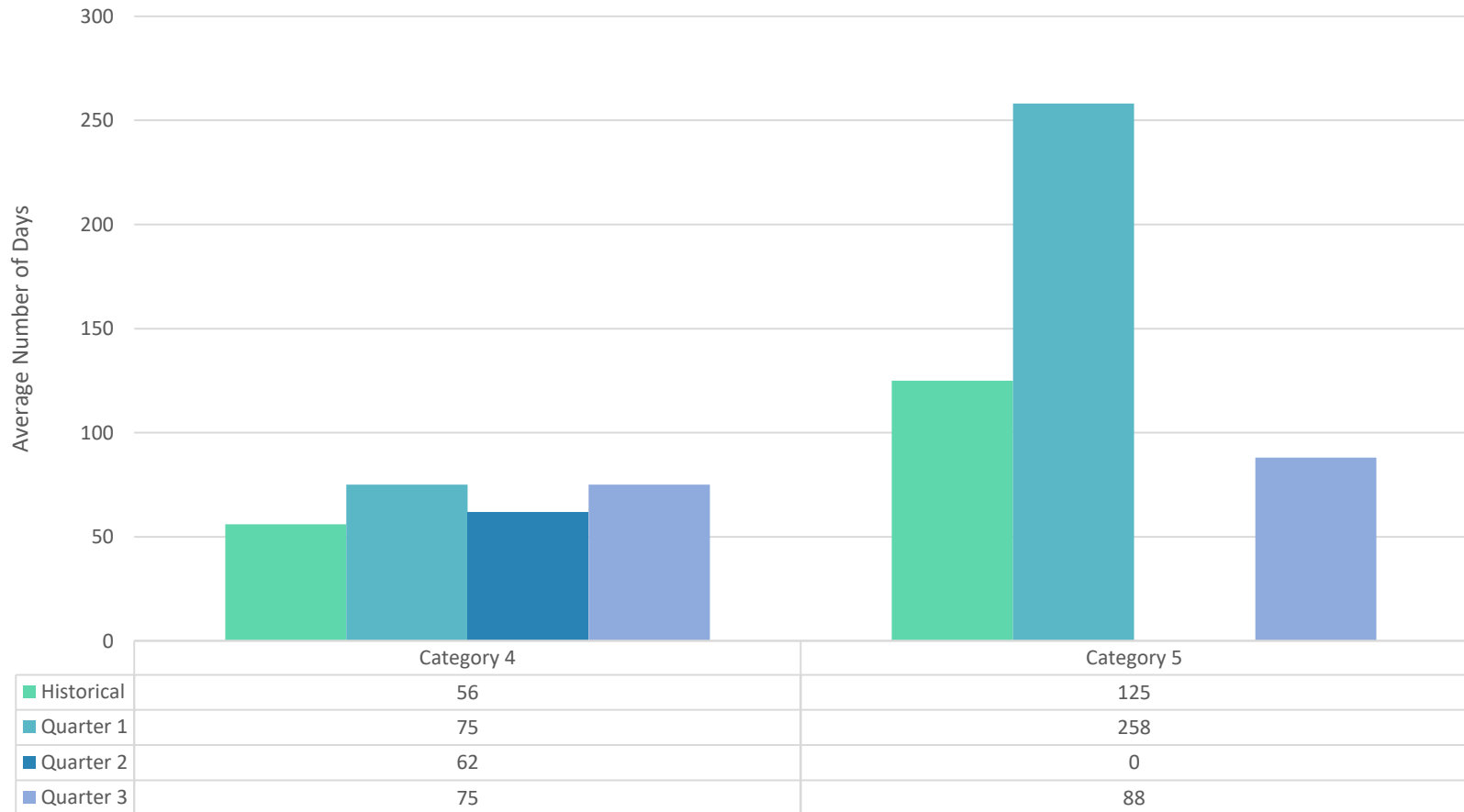
Provide an independent, efficient and effective tax complaints service for taxpayers

Average number of days to resolve complaints (Categories 0-3*)



* 96% of complaints

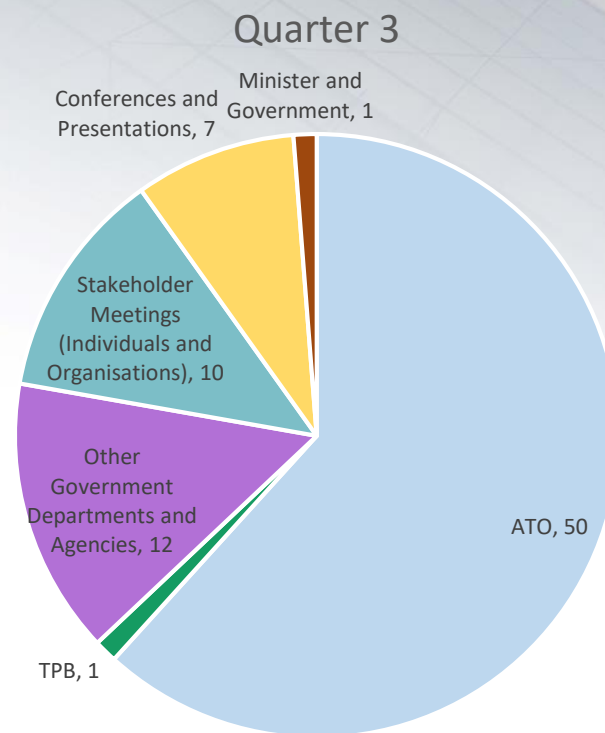
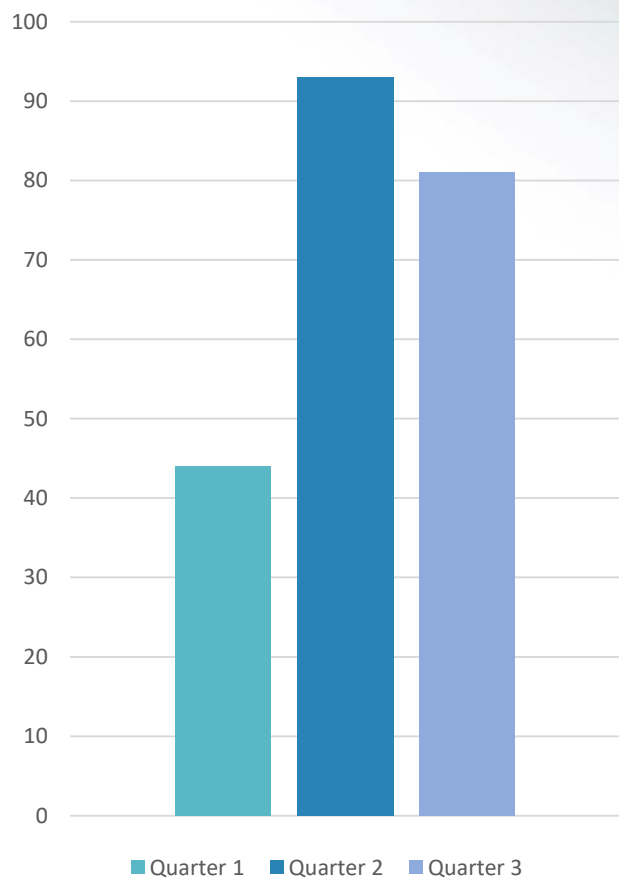
Average number of days to resolve complex complaints (Categories 4-5)



KPA 2

Identify and investigate priority areas
for improved tax administration

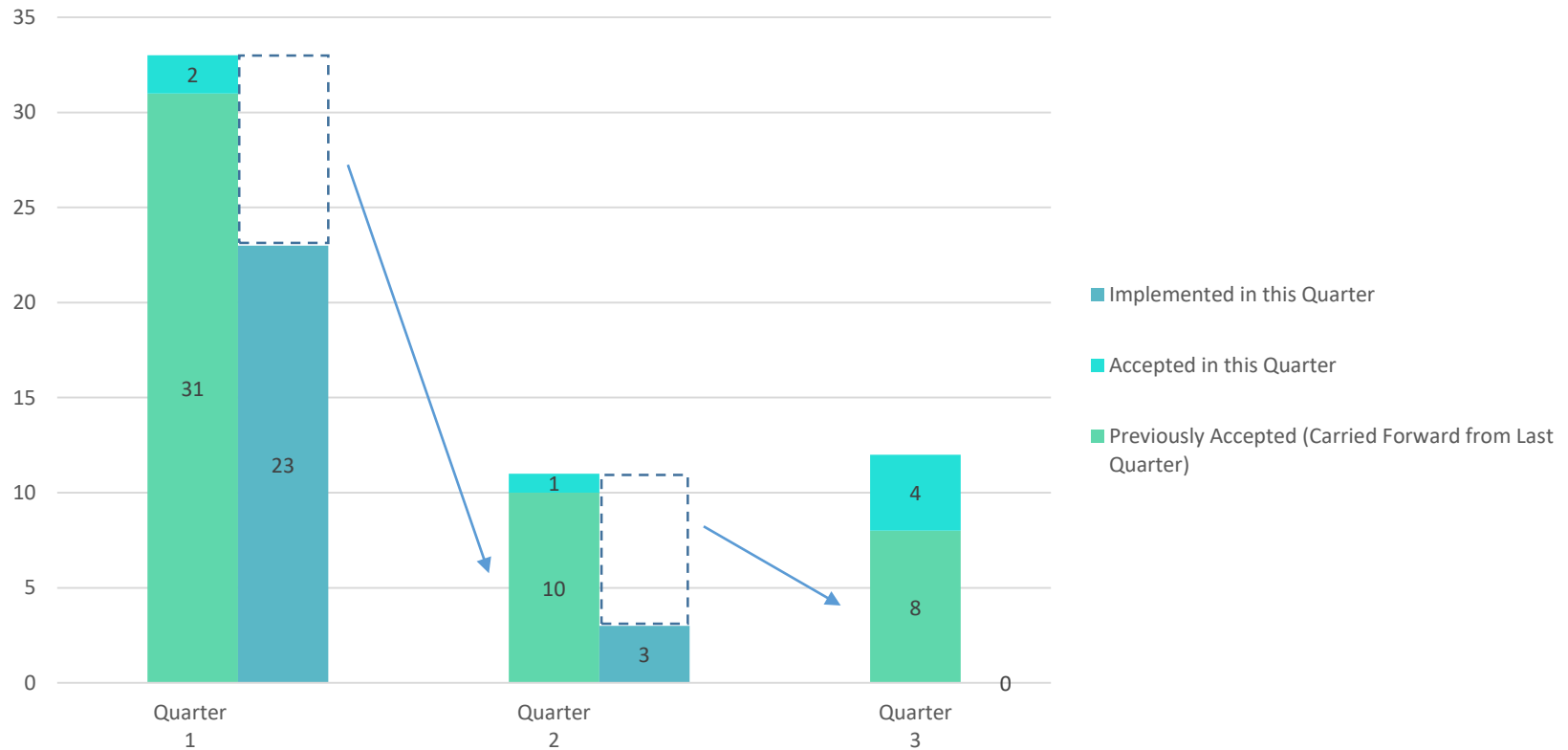
Meetings and engagement with stakeholders



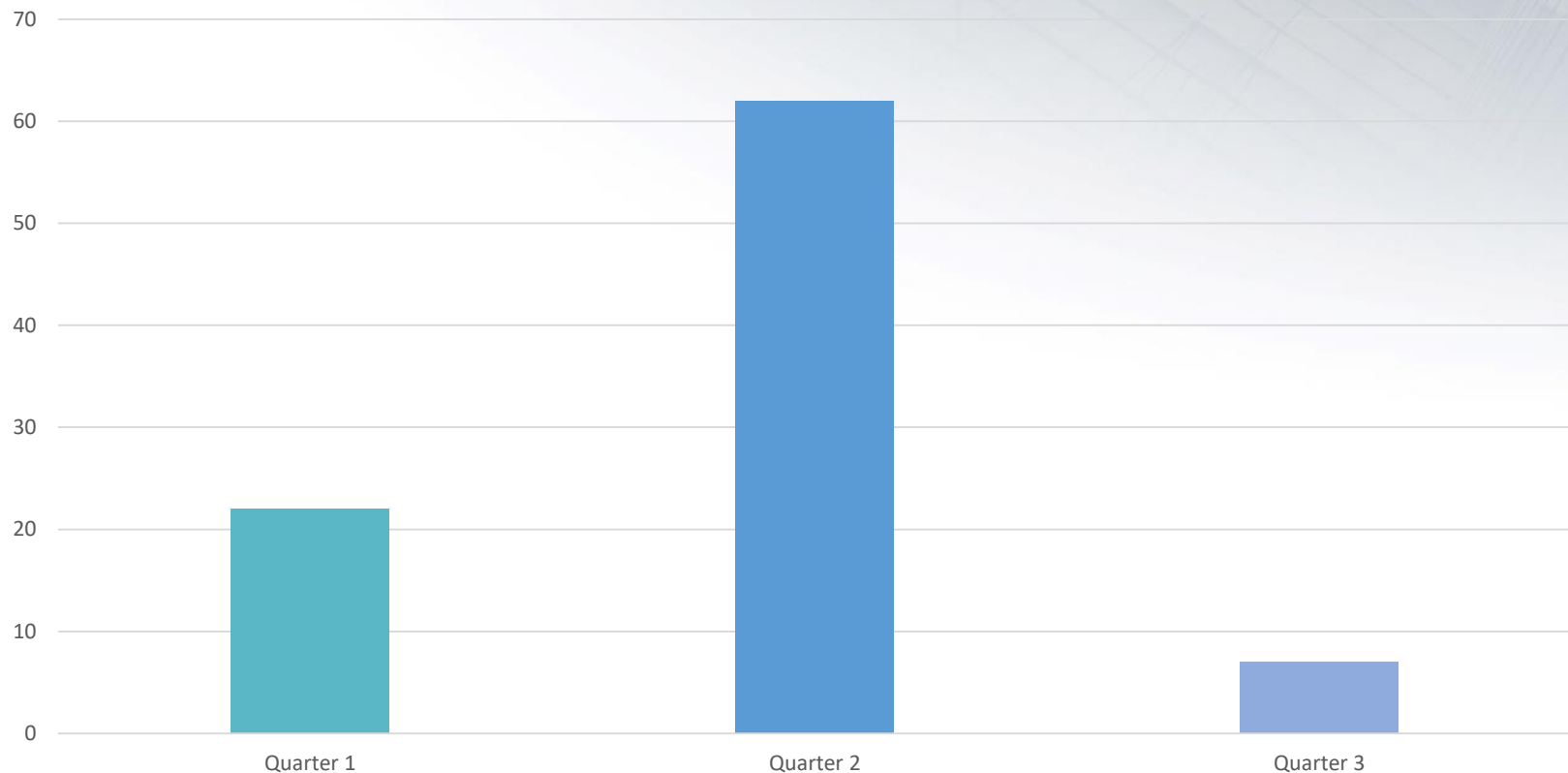
KPA 3

**Provide advice that is independent,
timely and relevant to the
administration of taxation laws in
Australia**

Agreed Business Improvements accepted and implemented by the ATO and TPB



Mentions of the IGT0 in professional newsletters, updates, reports and conference papers

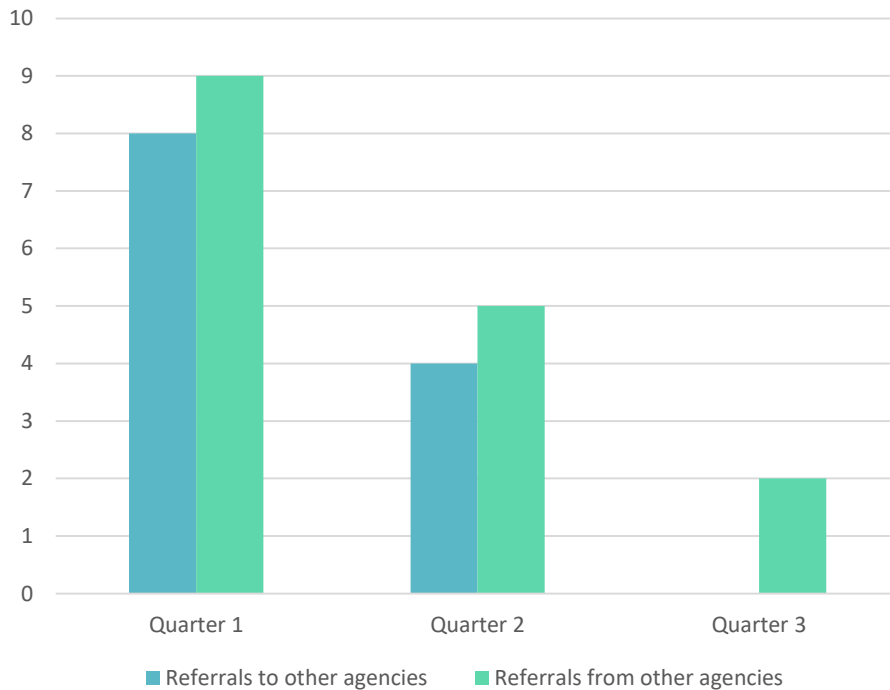


KPA 4

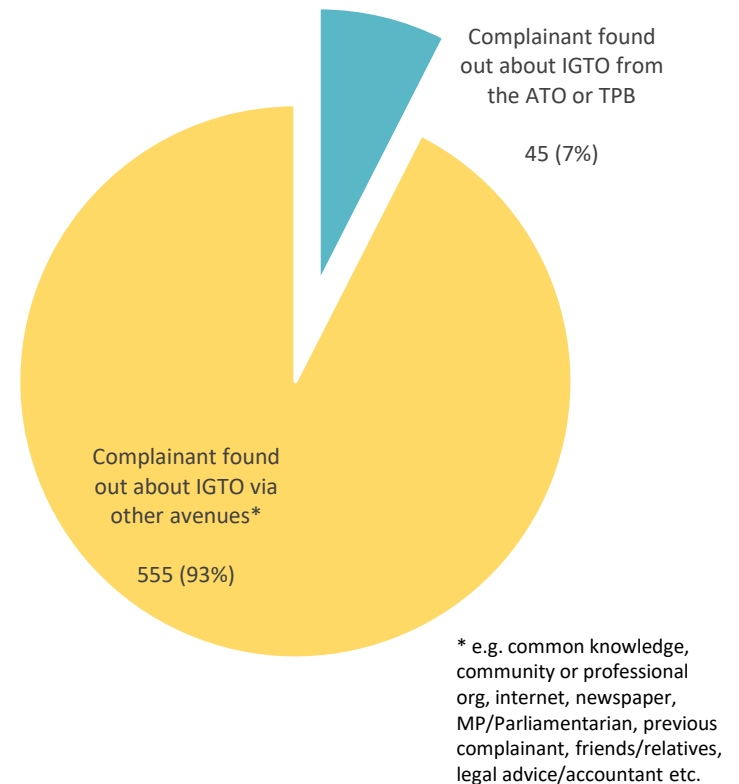
Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally

Cross referrals to/from other agencies

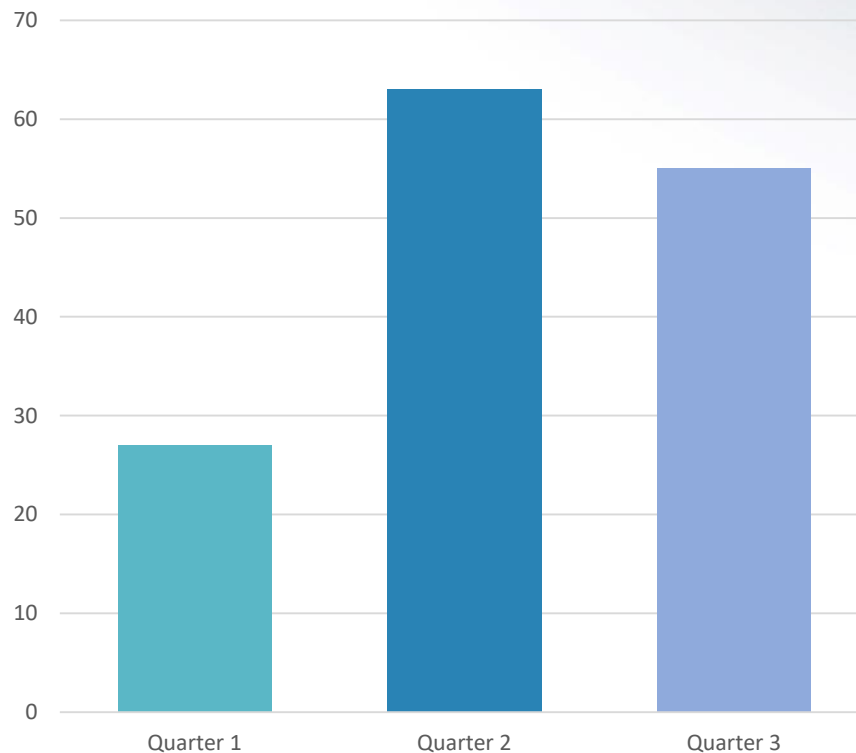
Cross referrals to/from other agencies



How complainants found out about the IGTO (Q3)



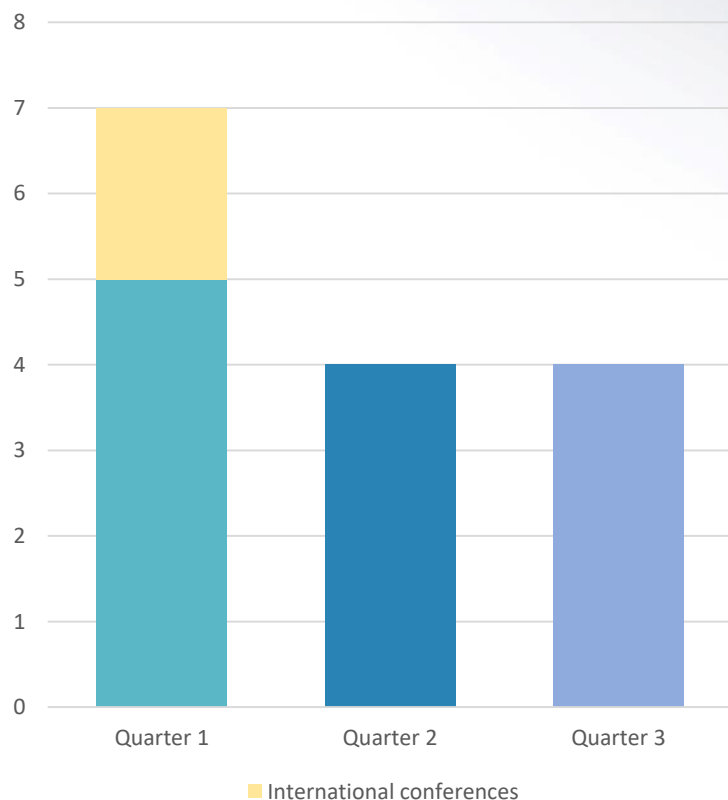
Briefings with the Government, the Australian Parliament, the ATO and/or the TPB



Briefings in Quarter 3 2020

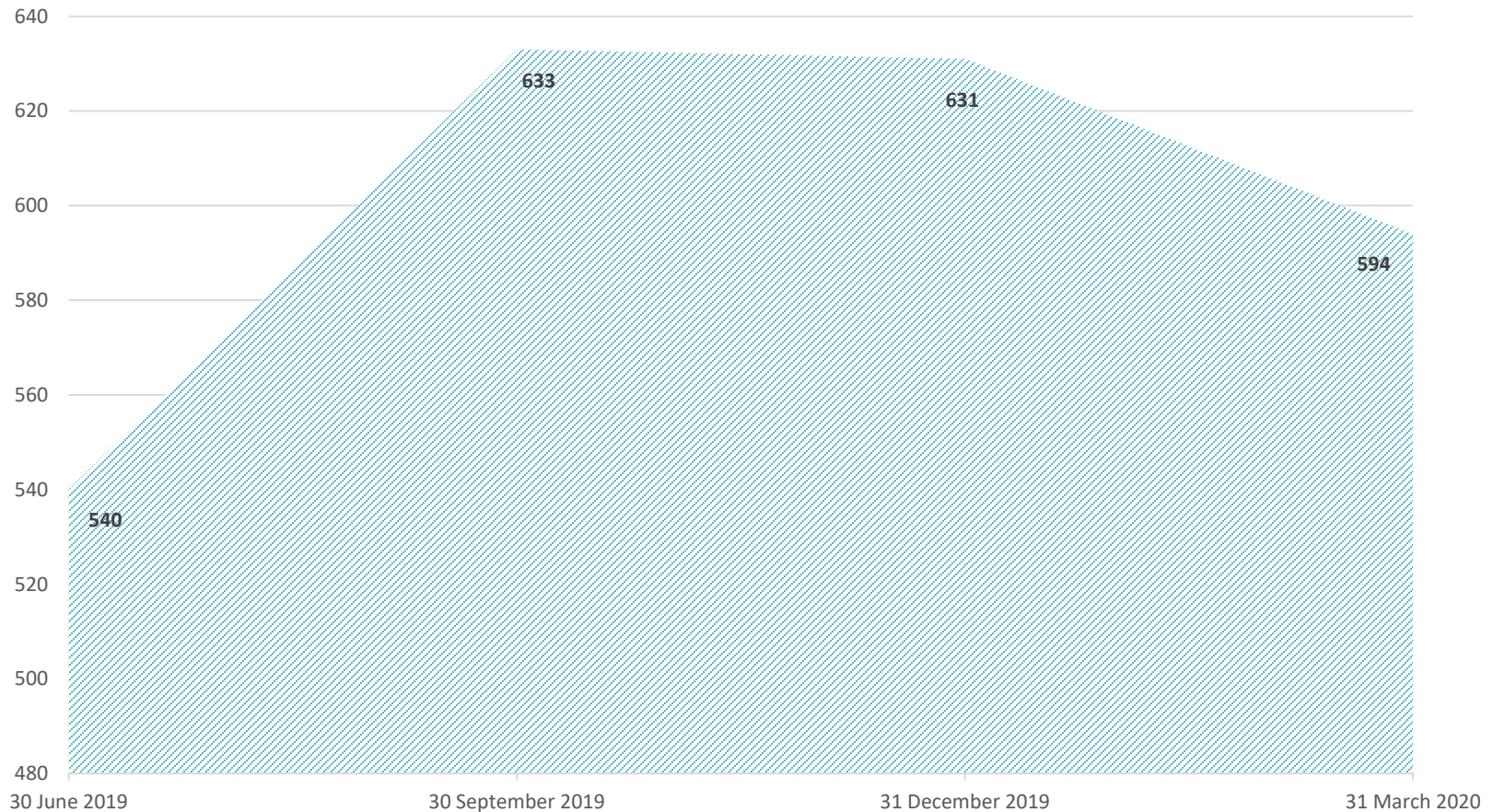
Ministers and Government	1
ATO	27
TPB	1
Treasury	6
Other Government Departments and Agencies	8
Shared Services	11
Other	1

Participation at relevant domestic and international conferences and forums



2019-20 Conferences	
Quarter 1	Women in Leadership Symposium
United States Ombudsman Association (USA)	Tax Institute Tax Disputes Conference
Australasian and Pacific Ombudsman Region (Taiwan)	IPA Women in Practice Conference
SOCAP Symposium	Tax Institute 52 nd Western Australia National Convention
Quarter 2	Quarter 3
Law Council of Australia Taxation Workshop	Australasian Tax Teachers' Association Conference
IPA National Congress – Adelaide	Tax Institute Tax Summit 2020
Australian and New Zealand Ombudsman Association AGM	Tax Institute Financial Services Taxation Conference
UNSW Seminar on Taxation and Business Law	IPA WA Congress

Registered subscribers to IGTO newsletter via website



Website and Social Media

KPI	Description	Quarter 1 2020	Quarter 2 2020	Quarter 3 2020
Up-to-date IGTO website links and information referring to related agencies	Percentage and total website links to other agencies are up-to-date	100% (15 of 15)	100% (15 of 15)	100% (15 of 15)
	Percentage and total number of other agencies listed on the IGTO website which contain valid links to the IGTO website	33.3% (5 of 15)	33.3% (5 of 15)	33.3% (5 of 15)
Website hits	Total website hits	40,963	40,489	35,270
Social media engagement	Total number of Facebook fans	5,692	6,196	6,169
	Total number of Twitter followers	687	718	728

KPA 5

Foster a diverse, engaged and resilient team

Average hours per staff attending specialist training annually



Specialist training attended in
Quarter 3 2020

Public Interest Disclosure for
Managers (Ashurst)

Each IGTO staff member attended on average **12.5** hours of specialist training in Quarters 1-3 of 2019-20.

In addition to the above, the IGTO supported 6 of its staff members with Postgraduate, Professional Course or Long Term Study in 2019-20.

5 of these staff members have now completed their course of study.

Monitor diversity in the agency including the percentage of female staff across all levels

