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Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Complaint Categories for IGTO Case Management

| Independent Assistance and Assurance | |
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| Category 0 | Insufficient information (i.e. the complainant is unable to provide the IGTO with sufficient information to be able to assist) |
| Category 1 | Translation/Navigation (i.e. IGTO helps the complainant to make sense of ATO/TPB explanations, provides independent assurance regarding ATO/TPB actions of concern and/or charts out the options that are open to the complainant) |
| Category 2 | Referral (i.e. IGTO refers complainant's information to most appropriate agency and/or declines to investigate) |
| Independent Formal Investigation | |
| Category 3.1 | ATO has no record of a previous complaint - IGTO identifies issues requiring formal investigation and options for resolution and requires the matter to be dealt with by an identifiable ATO/TPB officer providing accountability for the management and resolution of the complaint. IGTO also checks the ATO/TPB's handling of the complaint for satisfactory conclusion |
| Category 3.2 | Uncomplicated Cases - IGTO investigates independently, engages with the ATO to verify facts/issues, determines the most appropriate and timely actions, and identifies who will take them for early resolution |
| Category 3.3 | Frequently Raised Issues - IGTO identifies the case as involving a common area of complaint that is capable of being resolved efficiently and effectively through pre-agreed investigation processes |
| Category 4 | Complex Cases - IGTO undertakes deeper inquiry and investigation to surface relevant evidence and determine the most appropriate options for resolution |
| Category 5 | High Complex Cases - IGTO investigates by engaging directly with ATO senior management (SES), and provides ATO senior management with early warning of emerging risks and opportunity to address sensitive issues (providing early warning of emerging risks) |

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