



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Parliamentary Briefing Pack

Managing
Tax complaints
in your electorate



You can contact us:



enquiries@igt.gov.au

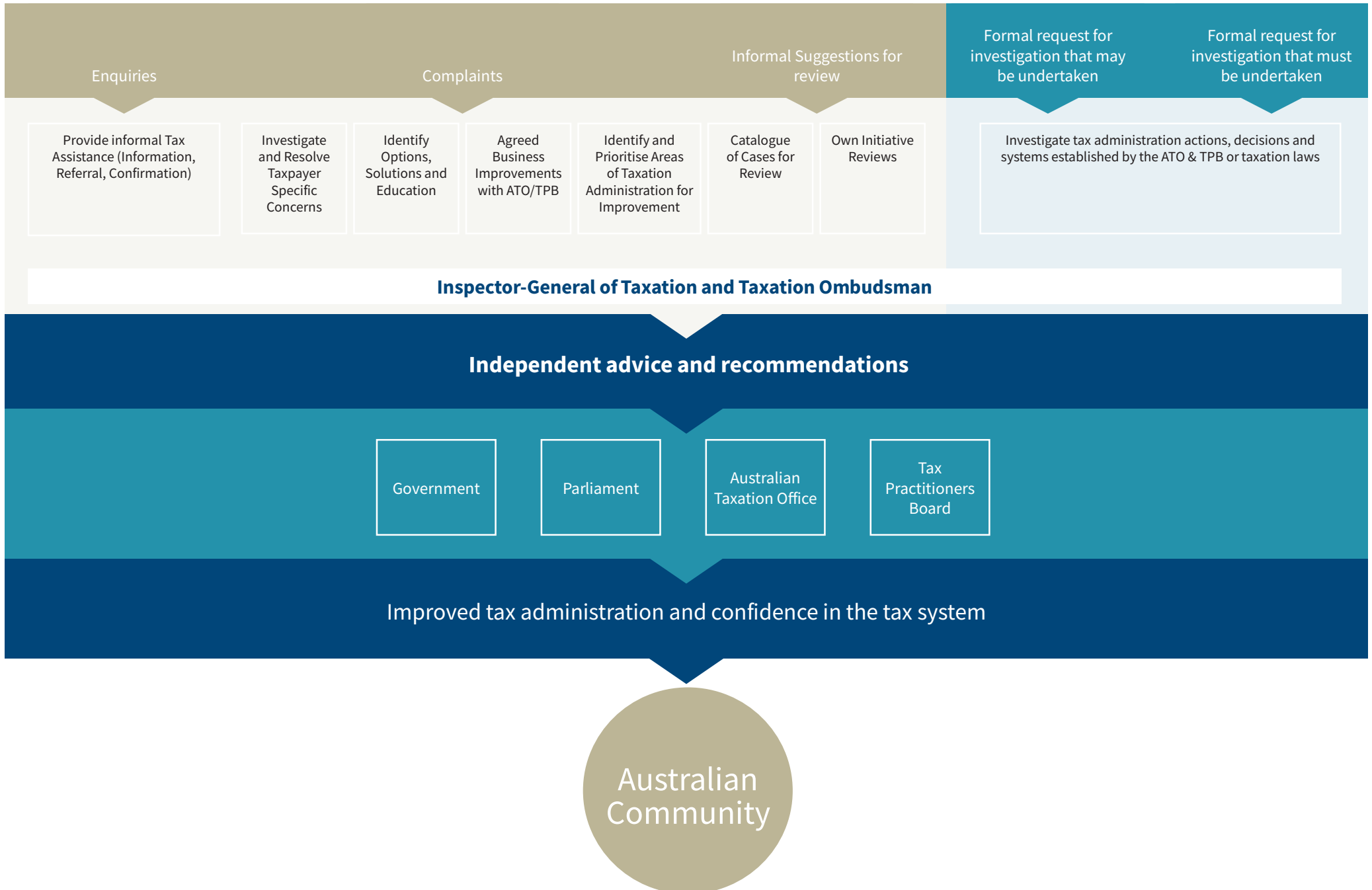


www.igt.gov.au



1300 IGT TAX (9am – 4pm, Monday to Friday, Australian Eastern Standard Time)

Overview of the IGTO's function



About IGTO

The Inspector-General of Taxation and Taxation Ombudsman (IGTO) Agency is an independent Commonwealth agency. We provide independent assurance that the taxation laws are administered fairly, equitably and transparently. We are a free service to the community.

What we do

We investigate the actions, decisions and systems of the Australian Taxation Office (ATO) and Tax Practitioners Board (TPB).

Who we are

We have approximately 30 full time staff located in Sydney, New South Wales. We are dedicated tax experts and professionals (lawyers, accountants and economists) and understand the tax system.

We aim to improve taxation administration by:

- assisting taxpayers with enquiries about their taxes and getting the assistance they need;
- investigating (independently) complaints by taxpayers (and tax practitioners) about the ATO and the TPB; and
- reviewing the operation of the tax administration laws and system, and reporting (publicly) our recommendations to the Minister, Government, Parliament, ATO and TPB.

How can we help your constituents

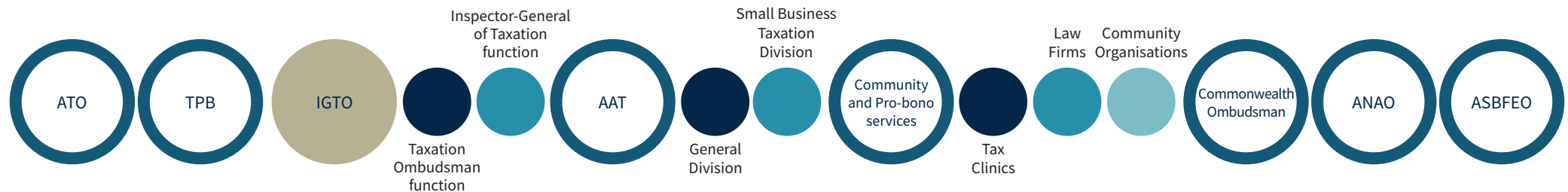
**WE HELP NAVIGATE THE AUSTRALIAN TAX SYSTEM ...
INVESTIGATE TAX COMPLAINTS ...
OR IDENTIFY OTHER OPTIONS AND THE
AGENCIES THAT CAN HELP**

Who can lodge a complaint?

Taxpayers (all taxpayers — individuals, companies, directors, businesses, trusts, superannuation funds and partnerships) and tax practitioners. You may be unrepresented or represented (by a tax agent, family member, lawyer, accountant or friend).

Reviews of Tax administration laws and systems

We also conduct reviews of systems established by the tax laws and the ATO or TPB. A range of bodies, including Parliamentary Committees, can ask us to conduct such reviews.¹

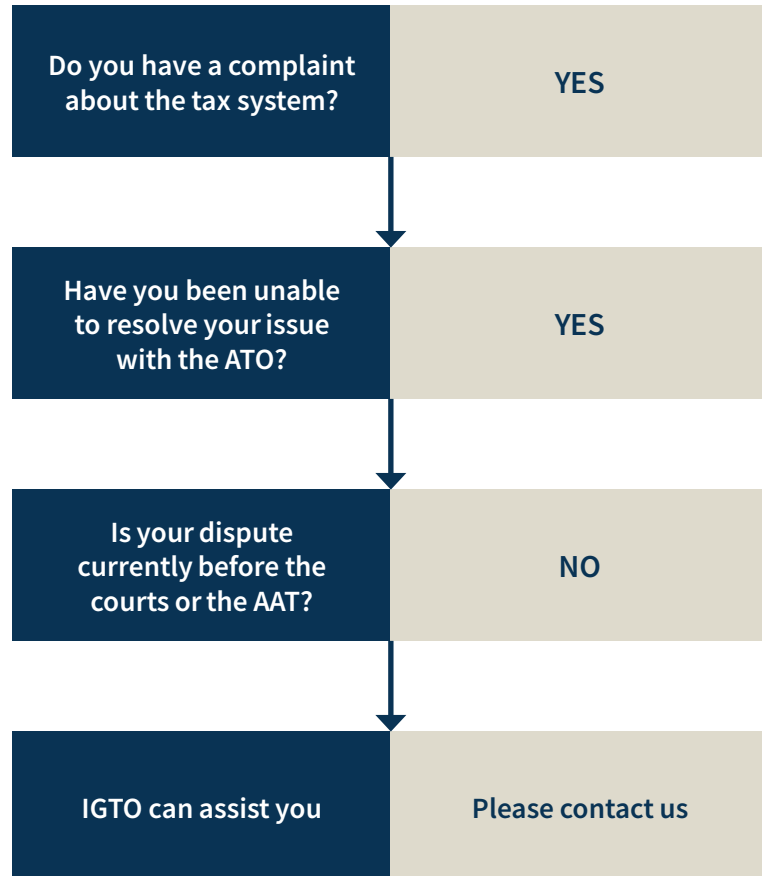


¹ The IGTO may conduct tax system reviews on its own-initiative, under Ministerial direction or in response to a request from the Minister, the Commissioner or the Tax Practitioners Board, a resolution of either or both Houses of the Parliament, or a resolution of a Committee of either or both Houses of the Parliament.

Tax Complaints

Unsure whether we can assist?

If you are unsure whether we can assist you, please contact us. Details are provided below.



How can we help?

We can help you and your constituent identify the options for resolving disputes and complaints with the ATO or TPB.

We have direct access to ATO and TPB officials, records and systems and can (for example):

- review the ATO’s debt recovery action;
- investigate delays, such as delays with processing tax returns or ATO/TPB responses;
- confirm whether relevant information has been appropriately considered in your constituent’s matter;
- confirm whether the explanation provided to your constituent is appropriate and sufficient;
- ensure the ATO and TPB act in accordance with their policies and procedures;
- investigate the conduct of the ATO or TPB officers;
- investigate the availability of online services;
- help your constituent to understand the actions and decisions taken by the ATO (or the TPB); and
- identify other agencies that can help.

What we cannot do

We cannot:

- provide tax advice or act as your tax agent;
- investigate how much tax is needed to be paid;
- provide your constituent with advice about how they should structure their tax affairs; nor
- investigate decisions made by other government agencies.

Even if we can’t resolve your constituent’s issue, we work cooperatively with other agencies and service providers and can help identify who can best help.

Lodging a complaint

How to lodge a complaint

You are strongly encouraged to lodge your complaint online – so it is recorded and in writing and so you receive an automated complaint acknowledgment from us for all future communications.

Online - complaint form www.igt.gov.au

- This form must be completed in one sitting. You will need:
 - your complaint reference number from the ATO (or TPB);
 - your Tax File Number (TFN);
 - your personal details (for example – name and your preferred contact details);
 - an explanation of which ATO (or TPB) actions have caused you concern and how those actions have impacted you;
 - the main facts, relevant dates and any supporting documents;
 - what has been done to try to resolve your complaint;
 - where the case is at now – the result to date; and
 - the outcome you want from your complaint.
- Mandatory fields are marked with a red asterisk (*).
- Have on hand electronic copies of any relevant documents that should be attached with the complaint.
- If you are lodging this complaint on behalf of another person, we will need to confirm that you are authorised by that other person to discuss their affairs. We have prepared a standard authorisation form which may be accessed through the Complaint Form. You don't need to be a registered tax agent – provided you are authorised to assist.
- The form is located on a secured external website.

If you are experiencing difficulties using the online form, you may contact us using one of the alternative methods.

Contact us

Telephone

Call us on 1300 IGT TAX (1300 44 88 29)
(9am – 4pm, Monday to Friday,
Australian Eastern Standard Time)

Note: calls are recorded for assurance and training purposes

Post

Send mail to:

Inspector-General of Taxation &
Taxation Ombudsman
GPO Box 551, Sydney NSW 2001

Language other than English

If your constituent wants to lodge a complaint in a language other than English, call the Translating and Interpreting Service (TIS) on 131 450 and ask them to call us on 1300 IGT TAX (9am – 4pm, Monday to Friday, Australian Eastern Standard Time)

We have information in languages other than English which may help to understand the services we provide. These are available for download from our website at <https://www.igt.gov.au/other-languages/>

Hearing, sight or speech impaired

If your constituent is hearing, sight or speech impaired, please call the National Relay Service on 133 677 and ask them to call us on 1300 IGT TAX (9am – 4pm, Monday to Friday, Australian Eastern Standard Time).

Contact us

www.igt.gov.au

enquiries@igt.gov.au

02 8239 2111 (non-complaints)

1300 448 829 or 1300 IGT TAX (complaints)

www.igt.gov.au/other-languages/