



Australian Government  
Inspector-General of Taxation  
Taxation Ombudsman

# Quarterly Reporting Pack

Quarter 3 FY23

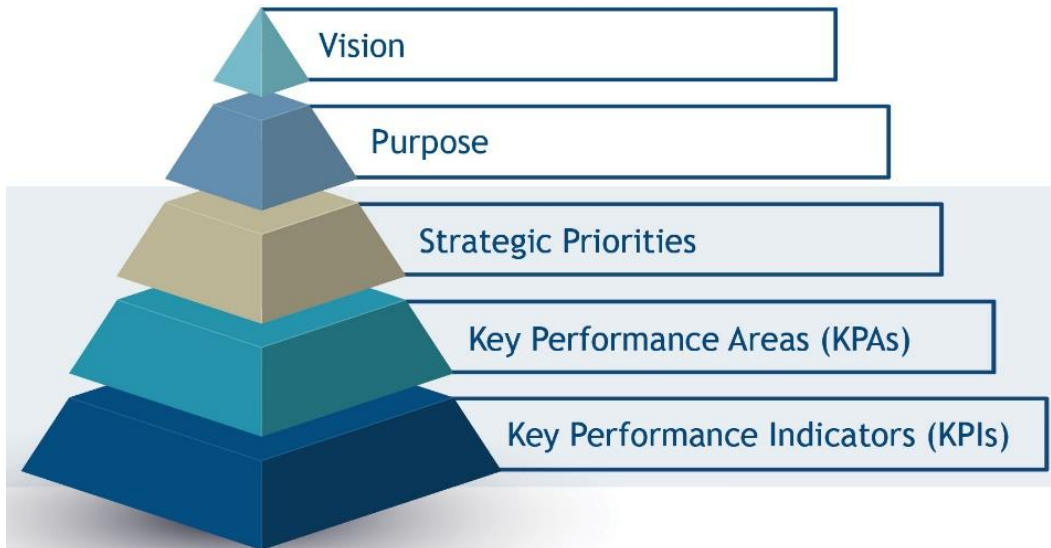
# The IGTO Quarterly Reporting Pack provides progressive updates against the latest IGTO Corporate Plan



The IGTO Corporate Plan can be accessed here: [Corporate Plan](#)

# Our performance framework

Our performance framework informs Parliament and other stakeholders of our activities, keeps us accountable and helps us focus on improving tax administration for the benefit of the Australian community.



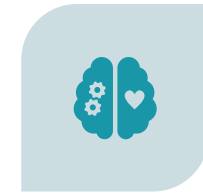
## Strategic priorities



COMMUNICATE CLEARLY,  
EFFECTIVELY,  
INDEPENDENTLY AND  
WITH INTEGRITY



APPROACHABLE,  
CONTACTABLE AND  
RESPONSIVE



IMPROVE SKILLS,  
EXPERTISE AND  
RESILIENCE



PROVIDE INDEPENDENT  
THOUGHT LEADERSHIP  
AND EXPERTISE



ENGAGE WITH TAX  
ADMINISTRATION  
STAKEHOLDERS

# Key performance areas

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

## KPA 1

Provide an independent, efficient and effective tax dispute investigation service for taxpayers

# KPA 1 – Q1-Q3 at a glance



1,164 complaints received (up 19%)



Increase is likely due to the resumption of ATO compliance activity, which is still returning to their pre-pandemic levels - including the resumption of debt collection



**415** dispute investigations commenced and **351** finalised

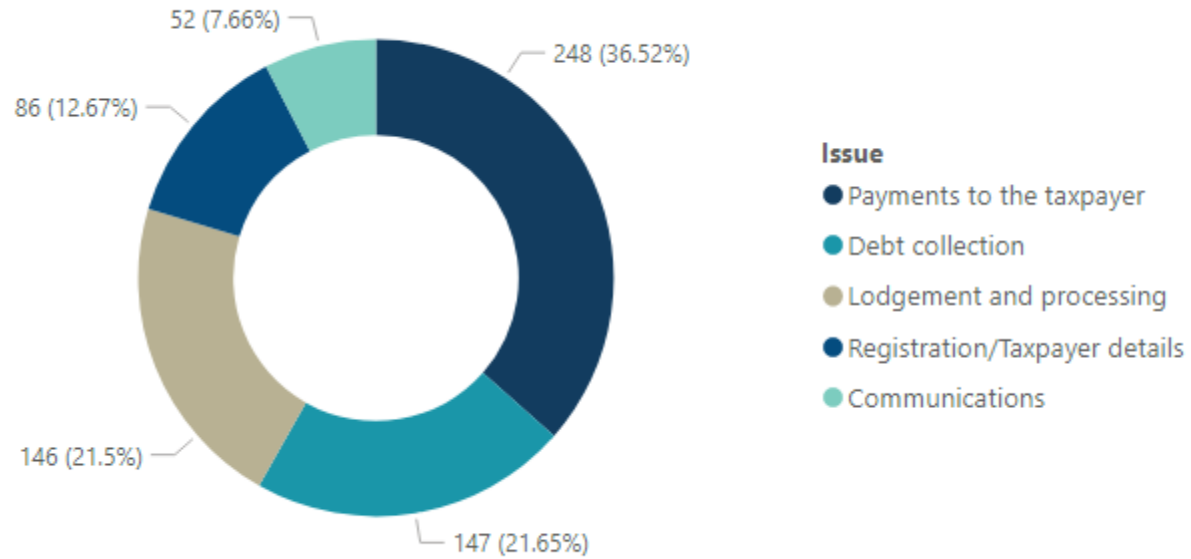


**86%** satisfaction with professionalism, **73%** satisfaction with service, **47%** satisfaction with outcome

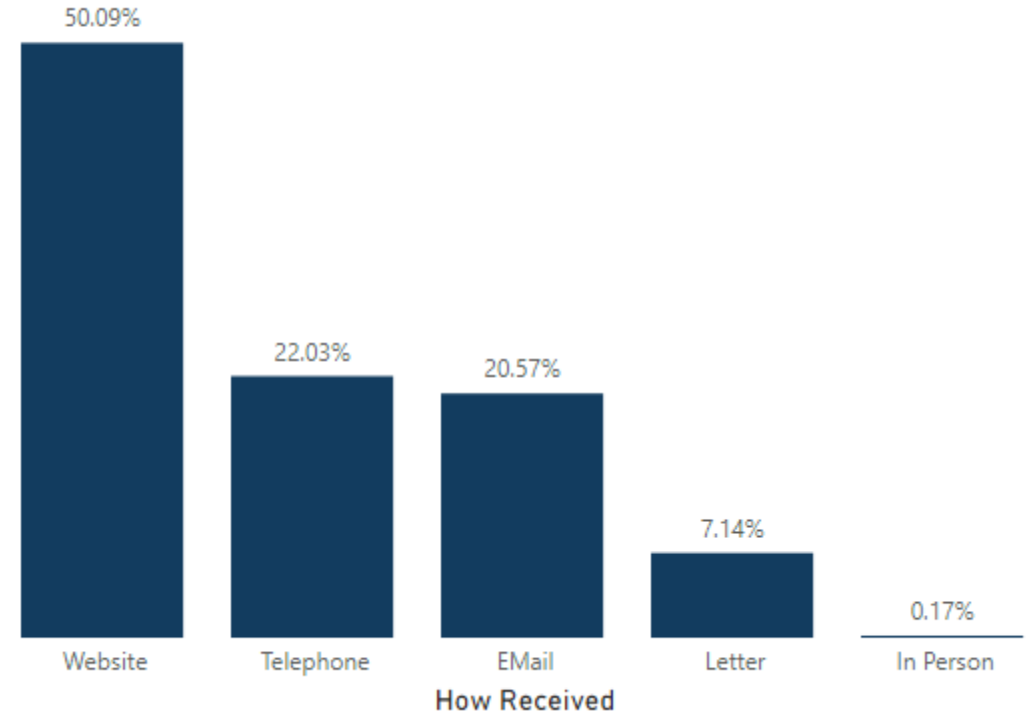


**71%** of complaints lodged via dedicated complaints webform or email

## Top 5 issues finalised in FY23 Q1-Q3



## How people contacted us FY23 Q1-Q3



# Dispute case study – Missing Refund

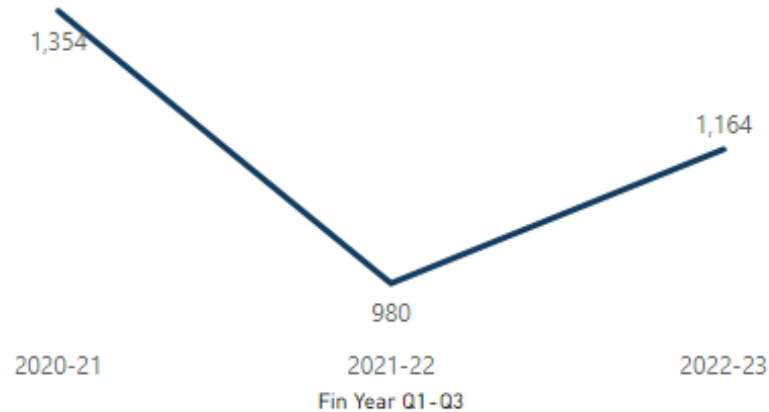
Joe was under temporary guardianship, with a trustee managing their finances. The trustee filed income tax returns on behalf of Joe, requesting any refunds to be deposited into their own bank account. After the guardianship arrangement ended, the trustee returned \$15,000 to the ATO through electronic funds transfer. However, due to a coincidence in reference numbers, the ATO matched the refunds to an unrelated taxpayer.

Joe approached the ATO to request their refund but was informed that the refund had been correctly issued to the trustee's account and that it was now a matter between the complainant and their former guardian. The ATO did not ask for additional information, including evidence of the trustee's payment to the ATO.

The IGTO investigated the matter and supplied trustee EFT records to the ATO which allowed the ATO to locate the missing monies. Within three weeks of the IGTO investigation, the ATO had paid the refunds into Joe's account.



# Total Complaints Q1-Q3



- Complaints received in FY23 are more than FY22, but still lower than earlier years
- Complex dispute investigation case numbers remain consistent with previous years

## Improving our systems and processes

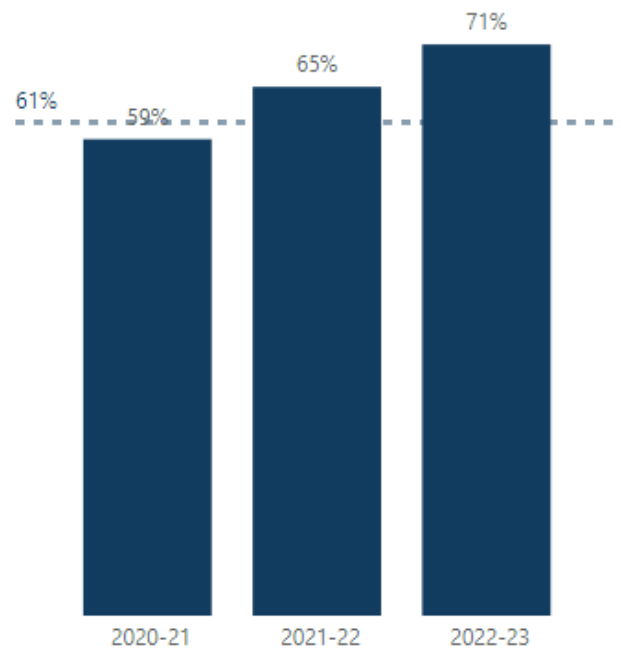
We are improving our case management systems and processes with the ATO to ensure complainants access the relevant complaint investigation agency as early as possible

We are triaging cases received to identify those where the ATO has no formal record of the complaint (and transferring them to the ATO for resolution in the first instance) and those which the IGTO should investigate

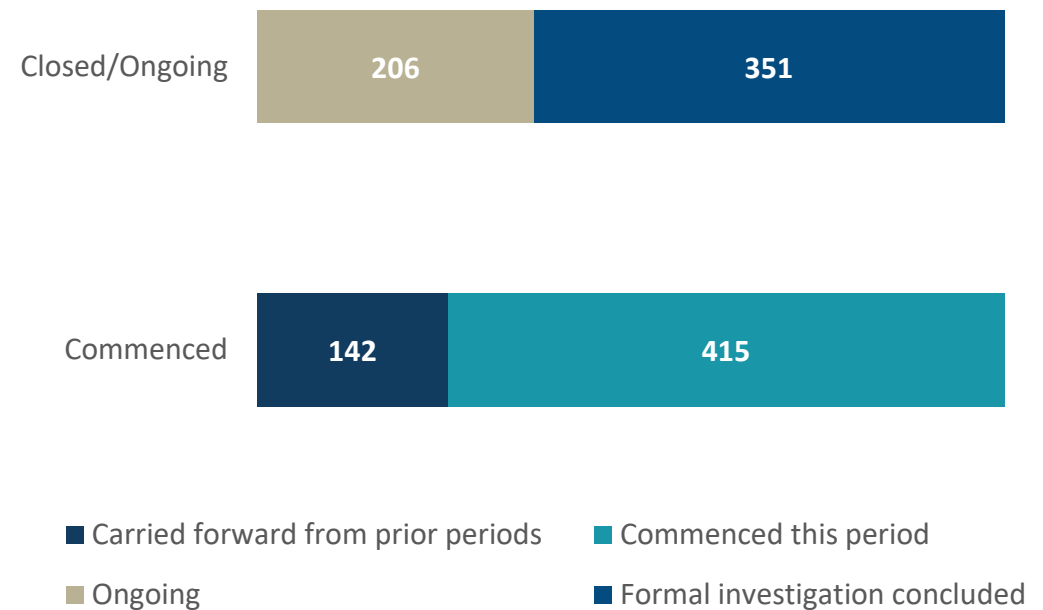
We are upgrading our case management system to improve our interactions with the ATO and support a more efficient dispute investigation process and service

# Lodgement method, Investigations commenced/closed

**69% of complaints lodged via the complaints webform or email Q1-Q3**

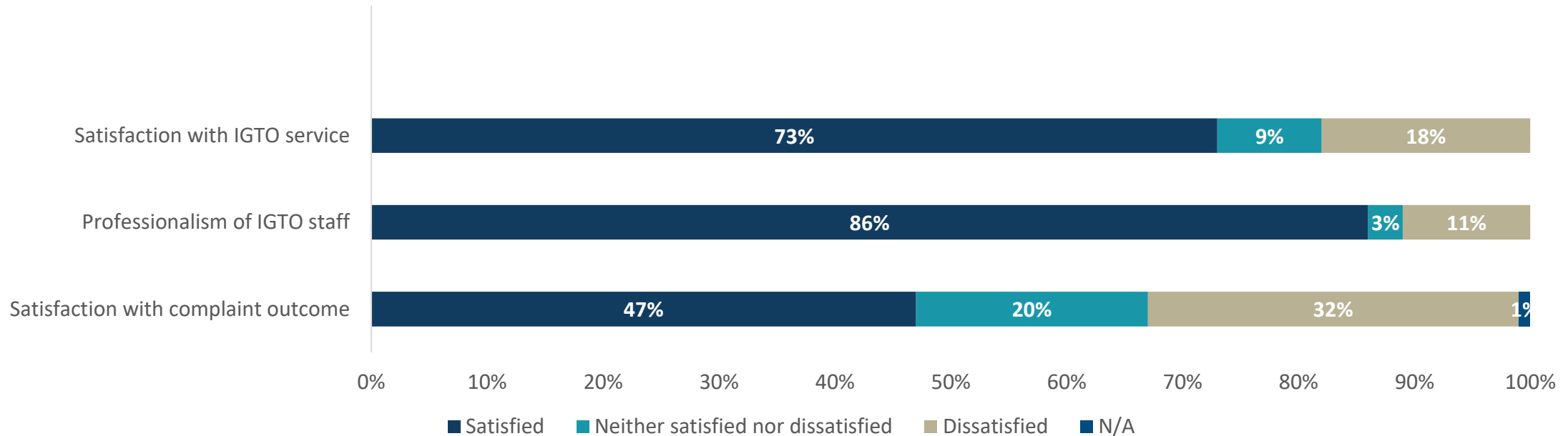


**Investigations commenced and closed Q1-Q3**



# Complaint Survey Results

Here are our FY23 survey results. Our survey results data are delayed, and this does not include any Q3 results.



Survey respondents were satisfied with our professionalism and service, even where they did not receive their preferred outcome. It is not always appropriate or within the IGTO's control to obtain a complainant's preferred outcome.

# Other KPAs and KPIs

# ABI's are broader system improvements that arise from a dispute investigation

## Case study:

Sam was improperly charged GST when buying a property from a mortgagee in possession (i.e. a bank that had repossessed a property from a defaulting borrower).

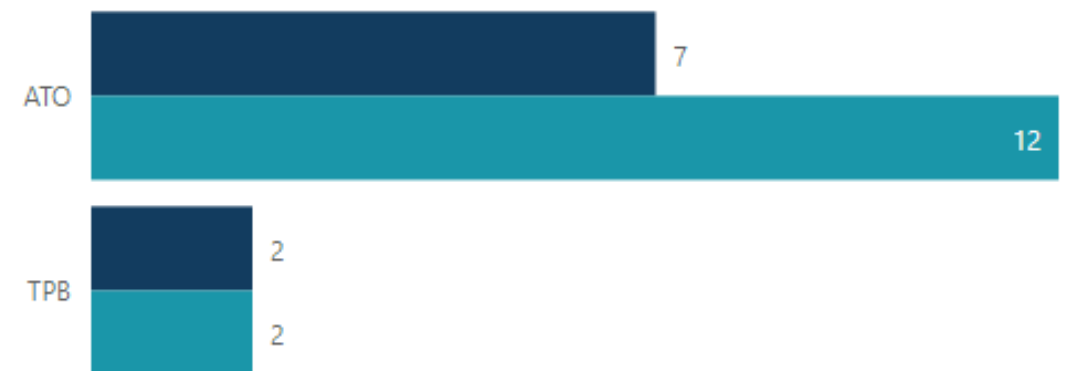
In addition to resolving Sam's complaint and obtaining a refund of the GST, we identified an opportunity to improve public guidance on this scenario. There was also no clear pathway for people to ask the ATO for advice on this issue.

The ATO agreed to develop a web page with information on [GST and mortgagees in possession](#) and include an explanation on [How to get assistance](#).

## KPI 3.2 – Agreed Business Improvements accepted and implemented Q1-Q3

ABI's accepted and implemented

● Accepted ● Implemented



# KPA 4 – Co-operate and collaborate with relevant agencies and stakeholders Q1-Q3



- Recent conferences attended include:
  - Society of Consumer Affairs Professionals(SOCAP) Symposium
  - Aus/NZ Ombudsman forums
- Potential Audience Reach shows the maximum possible audience of IGTO media coverage in a period

# KPA 5 – Develop and foster a diverse, engaged and resilient team

## L&D Hours

635

Total hours of L&D  
CPD for all  
employees  
Q1-Q3

22.7

Average hours of  
L&D CPD per  
employee  
Q1-Q3

## Diversity

33%

Female

56%

Born overseas

56%

English as a second  
language

[www.igt.gov.au](http://www.igt.gov.au)

[enquiries@igt.gov.au](mailto:enquiries@igt.gov.au)

(02) 8239 2100

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