

# Tax Complaints can assist to improve tax administration

Karen Payne – Inspector-General and Taxation Ombudsman

Fellow - Chartered Accountants Australia and New Zealand

Solicitor – admitted in New South Wales and the High Court of Australia; Chartered Tax Advisor

The Australian Taxation Office (**ATO**) released a revised Taxpayers' Charter on 26 June 2023 - now known as *Our Charter*. The ATO has reduced the previous document from 60+ pages to 3 pages. Although the Inspector-General of Taxation and Taxation Ombudsman (**IGTO**) did not participate in the consultations - so that we may be and be perceived to be independent for any future reviews or investigations which may raise actions and decisions contrary to *Our Charter* - the ATO did provide us with a briefing on the revised document as it was being finalised.

There are some important messages on Page 3 of *Our Charter*, namely:

- Raising complaints can assist to improve the ATO's service;
- You are invited to lodge a **formal** complaint with the ATO - to improve 'our processes';
- The ATO confirm that making a complaint will not affect your relationship with them; and
- If you are still not satisfied, you can contact the IGTO for an independent investigation.

## Raising a formal complaint with the ATO can assist to improve the ATO's service

### What is a Complaint or Dispute?

The Taxation Ombudsman follows this Australian Standard<sup>1</sup> for the purposes of its complaints and disputes management and reporting, including the adoption of the following key definitions:

**'Complaint'**: expression of dissatisfaction made to or about an organization, 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.

Note 1 to entry: There is no expectation that organizations seek to identify complaints made on third party social media accounts or channels.

**'Dispute'**: unresolved complaints escalated internally or externally, or both.

## Lodging a formal complaint with the ATO

A formal complaint may be raised directly with the ATO. A link to the ATO Complaints page is included below for your information:

<https://www.ato.gov.au/About-ATO/Contact-us/Complaints,-compliments-and-feedback/complaints/#Lodgingyourcomplaint>

An extract from the ATO Complaints page is as follows:

---

## Lodging your complaint

We'll aim to resolve your complaint in 15 business days. However, due to an increased volume of work, complaints may take up to 30 business days to resolve.

To lodge your complaint, you can:

- access the [Complaints form](#)
  - if you're a tax or BAS agent, submit your complaint using the *Tax practitioner complaints* online form through [Online services for agents](#) by going to Reports and forms, selecting Forms, then selecting Tax Practitioner complaint
- phone 1800 199 010 between 8:00 am and 6:00 pm, Monday to Friday (local time), except national public holidays
- phone the National Relay Service on 13 36 77 (if you have a hearing, speech or communication impairment)
- write to  
Australian Taxation Office  
PO Box 1271  
ALBURY NSW 2640

If you've previously lodged a complaint and you're not satisfied with the way it's being handled or with the outcome, you can request your complaint to be escalated to a more senior officer. To escalate your complaint, contact ATO Complaints on one of the methods listed above.

---

You will receive an ATO complaint reference number when the ATO sends you a written acknowledgement that your complaint has been received and registered as such. The reference number format is as follows:

1 – (followed by an eleven-digit number (1- 12345678901))

Every complaint offers an opportunity to turn negative situations and experiences into positive ones and, when tracked, monitored and analysed the collective issues raised provide valuable insight and feedback to identify where there are opportunities to improve taxation administration and the tax system more generally. However, your ‘complaint’ needs to be registered and recognised as part of the dataset to inform these trends and issues being monitored and analysed.

Where you lodge your complaint through Online Services for Agents you should receive:

- an acknowledgement that your complaint has been received and recognised as such and
- the appropriate ATO reference number: 1 – (followed by an eleven-digit number (1-12345678901))

This will ensure your complaint forms part of the dataset to inform the ATO of complaint trends and issues, to enable the ATO to improve their ‘processes’.

The ATO has reported the following complaints in its previous Annual Reports:

Financial Year (FY)	Complaints Reported	# Reported	Complaints and Disputes registered with the IGTO re ATO
FY22	Complaints Received <sup>ii</sup>	25,667 <sup>iii</sup>	414 <sup>iv</sup>
FY21	Complaint Issues	22,463 <sup>v</sup>	686 <sup>vi</sup>
FY20	Complaints Lodged	24,778 <sup>vii</sup>	1,382 <sup>viii</sup>
FY19	Complaints Lodged	19,826 <sup>ix</sup>	1,391 <sup>x</sup>
FY18	Complaints Received	20,241 <sup>xi</sup>	1,431 <sup>xii</sup>

It is essential for the health of the tax system that issues needing to be improved continue to be surfaced, investigated and resolved. If you want to see improved taxation administration, it is important to ensure that your complaint is registered and recognised as a formal complaint.

## The ATO has confirmed that making a complaint will not affect your relationship with it

This is a positive statement by the Commissioner that forms part of *Our Charter*. It is a commitment and direction which all ATO officers must adhere to as part of their engagement and interactions with you and your clients.

You have the right to lodge a complaint with the IGTO if you have concerns about any ATO action or decision that concerns your relationship with them, including where it involves concerns about actual or perceived reprisal action. Although the IGTO cannot compel the ATO to take any specific action or decisions, we can report independently on what we observe and our recommendations as part of our independent investigation.

## IGTO Dispute investigations can assist to improve taxation administration

### How to register your dispute with the IGTO

The Taxation Ombudsman can help you if you remain unsatisfied after the ATO has attempted to resolve your complaint.

When you contact us, you should have the following information available:

- your complaint reference number from the ATO or Tax Practitioners Board (**TPB**);
- your Tax File Number (TFN);
- your personal details (for example – your name and 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;
- where you are at now – the result to date; and
- the outcome you want from your dispute.

You can lodge your unresolved complaint or dispute with the IGTO as follows:

### Online

We strongly encourage you to lodge your dispute online – especially if your matter is urgent. Disputes lodged online are the quickest way to raise your concerns with the IGTO and you will receive an immediate confirmation that we have received your unresolved complaint or dispute.

### Telephone

If you are unable to access the online webform, you may call us on **1300 44 88 29 (1300 IGT TAX)** to leave us a voicemail message. Your dispute will be triaged based on the information you provide in your voicemail message.

### By Post

Send mail to:

Inspector-General of Taxation & Taxation Ombudsman

GPO Box 551

Sydney NSW 2001

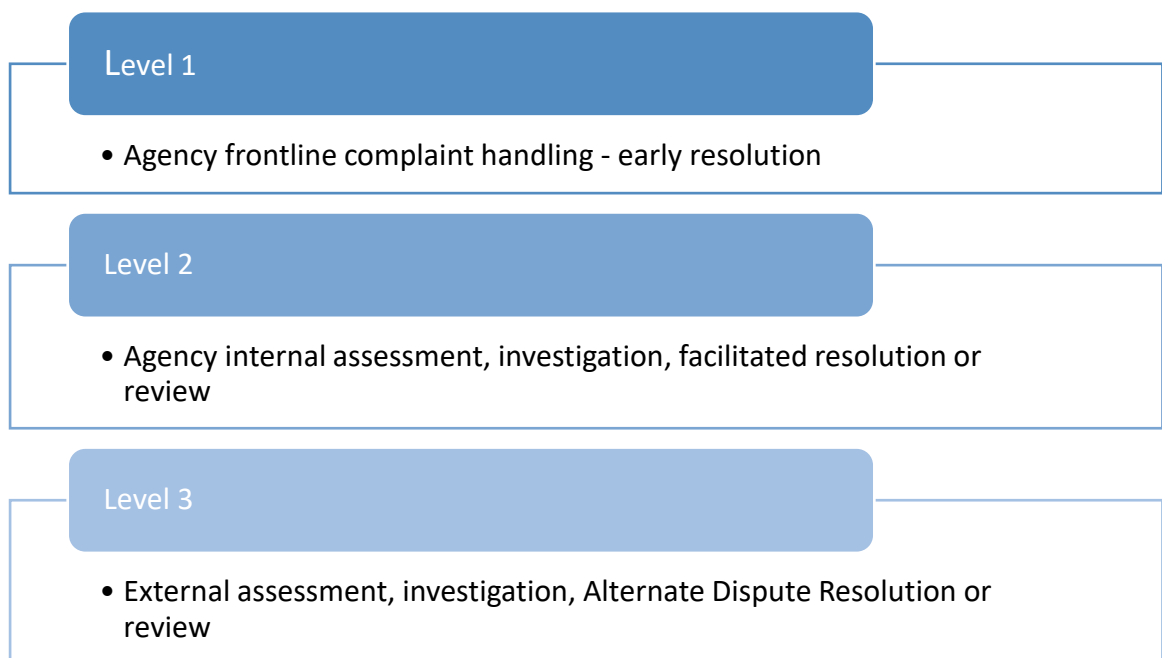
### Languages other than English

If you want to lodge a dispute in a language other than English, call the Translating and Interpreting Service (TIS) on 131 450 and ask them to leave a voicemail message for us on 1300 44 88 29 to arrange a time and date for a phone call.

We have information in languages other than English which may help you understand the services we provide.

## How can the IGTO Help to improve taxation administration for you, your client or the system generally

The Taxation Ombudsman function involves the IGTO investigating unresolved complaints, called 'disputes', about the actions and decisions of the ATO and TPB. In doing so, the IGTO is a Level 3 external investigation agency according to the *Australian Standard 10002:2022 Guidelines for complaint management in organizations (ISO 10002:2018, NEQ)*. The IGTO should ideally be engaged once the relevant agency (the ATO) has first had an opportunity to resolve your complaint.



Source: *Australian Standard 10002:2022 Guidelines for complaint management in organizations (ISO 10002:2018, NEQ)*.

The IGTO monitors, analyses and considers issues arising from dispute investigations and other complaints registered with our agency as part of our broader remit to improve taxation administration. We use and report this information to assist us improve taxation administration, including:

- achieving dispute investigation outcomes for individual complainants;
- Informing areas of taxation administration to consider as part of our formal review investigations that we undertake as Inspector-General of Taxation;
- Identifying agreed business improvements with the ATO;
- Informing own-motion reports that are in the public interest;
- Reporting on case studies that are in the public interest;
- Reporting to Parliamentary Committees and other reform process;
- Reporting to the relevant Ministers – the Assistant Treasurer and the Treasurer

The IGTO considers that complaints should not be viewed as a negative – that is, akin to whingeing, moaning or trouble-making – but rather as a positive contribution to assist improve taxation administration by shining a light on what is not working well and what could be improved.

The IGTO recommendation is to lodge a complaint or dispute if you want to see improvement in tax administration – whether for yourself, your client or the system generally.

---

<sup>i</sup> Australian Standard 10002:2022 Guidelines for complaint management in organizations (ISO 10002:2018, NEQ)

<sup>ii</sup> Page 89 of the Commissioner of Taxation Annual Report 2021-2022 shows 23,706 Complaint Issues

<sup>iii</sup> Page 88 of the Commissioner of Taxation Annual Report 2021-2022

<sup>iv</sup> Page 86 of the Commissioner of Taxation Annual Report 2021-2022

<sup>v</sup> Page 80 of the Commissioner of Taxation Annual Report 2020-2021

<sup>vi</sup> Page 86 of the Commissioner of Taxation Annual Report 2021-2022

<sup>vii</sup> Page 182 of the Commissioner of Taxation Annual Report 2019-2020

<sup>viii</sup> Page 80 of the Commissioner of Taxation Annual Report 2019-2020

<sup>ix</sup> Page 166 of the Commissioner of Taxation Annual Report 2018-2019

<sup>x</sup> Page 65 of the Commissioner of Taxation Annual Report 2018-2019

<sup>xi</sup> Page 158 of the Commissioner of Taxation Annual Report 2017 - 2018

<sup>xii</sup> Page 160 of the Commissioner of Taxation Annual Report 2017 - 2018