



Australian Government  
Inspector-General of Taxation  
Taxation Ombudsman

20<sup>th</sup> anniversary  
2003–2023

# IGTO

## Corporate Plan

2024–27

# IGTO PLAN ON A PAGE

## OUR PURPOSE AND SERVICES TO THE COMMUNITY

1. Improve the administration of taxation laws for the benefit of the Australian community.
2. Provide independent advice to the Minister, the Government and Parliament.
3. Improve accountability and provide assurance to the community through independent investigation and reporting that Australian taxation laws are being administered with integrity – that is, fairly, equitably and transparently, as intended by Parliament and in accordance with community expectations of fairness.
4. Support the integrity of the tax and superannuation systems to engender community trust, confidence and willing participation.

## OUR STRATEGIC PRIORITIES

Our areas of focus to achieve our purpose and to provide our services to the community

Deliver an **accessible** and **efficient** dispute investigation service that is independent, relevant and timely

Support the **integrity** of the tax and superannuation systems and our own **accountability** as an Integrity Agency within those systems

Identify, through **consultation** and **engagement with stakeholders**, improvements to taxation administration decisions, actions and systems

Improve community **awareness** of our independent services

**Communicate with influence** to effect improvements to tax and superannuation administration

Provide **evidence-based** and **trusted advice** to Government

Develop relevant expertise, capability and resilience for **our people**

## PERFORMANCE FRAMEWORK

The Key Performance Areas and Key Performance Indicators we use to measure the delivery of our strategic priorities

### ENVIRONMENT

The external and internal factors we need to consider to deliver on our objectives:

- Large, complex and constantly changing tax and superannuation system with many participants
- Stakeholders and relationships
- Resourcing and funding
- Other factors influencing our environment – including those within and outside of our control

### CAPABILITY

The capabilities required by the IGTO today and into the future:

- Our people, including our rewards and recognition systems
- Our values
- Clear and effective communication strategy
- Technology systems to support our service delivery in a secure environment

### RISK

The areas of risk that may impact us achieving our purpose and objectives are:

- Failure to deliver a dispute investigation service that improves the administration of the tax system
- Failure to provide timely, accurate and high-quality reports or reviews to government with sound recommendations
- Failure to develop and maintain constructive and cooperative relationships with our stakeholders
- Failure to attract and retain professionals who have the requisite skills and capabilities
- Failure to comply with governance, legislative and external reporting requirements
- Corporate-wide risk

### CO-OPERATION

The principal organisations with whom we engage to achieve our purpose are:

- The Australian Taxation Office and the Tax Practitioners Board
- The Treasury
- The Commonwealth Ombudsman, the Australian National Audit Office (ANAO), the National Anti-Corruption Commission (NACC), the Australian Small Business and Family Enterprise Ombudsman (ASBFEO)
- Professional and Industry Bodies, Practitioners and Academics



**Australian Government**  
**Inspector-General of Taxation**  
**Taxation Ombudsman**

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29 August 2023

The Hon Stephen Jones MP  
Assistant Treasurer and Minister for Financial Services  
Parliament House  
CANBERRA ACT 2600

Dear Minister,

**CORPORATE PLAN FOR THE FINANCIAL YEAR ENDING 30 JUNE 2024**

I am pleased to present you with the Corporate Plan for the Inspector-General of Taxation and Taxation Ombudsman (IGTO) for 2024 and beyond. This plan commences on 1 July 2023 and spans four (4) reporting periods ending 30 June 2027.

This Corporate Plan has been prepared as required by section 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). It has been prepared in accordance with the *Public Governance, Performance and Accountability Rule 2014* and approved by me, as the Accountable Authority, in accordance with sections 35(1) and 35(2) of the PGPA Act.

The Corporate Plan is the principal planning document for IGTO and outlines the actions and priorities to successfully deliver on our purpose and strategic priorities during this time as well as the key performance measures that we will monitor for these purposes.

Please do not hesitate to contact me on [REDACTED] or [REDACTED] should you wish to discuss this Corporate Plan.

Yours sincerely,

Karen Payne  
Inspector-General of Taxation and Taxation Ombudsman

Copy to:

The Hon Dr Jim Chalmers MP, Treasurer

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# EXECUTIVE SUMMARY

# Executive summary

## The importance of Integrity

*The Australian community expects and benefits from a tax system that is administered fairly, equitably and transparently ... since people are more willing to engage with the system where they trust in its integrity.*

*The Inspector-General of Taxation and Taxation Ombudsman (IGTO) has been supporting the integrity of the taxation system for 20 years – as Inspector-General of Taxation since 2003 and, additionally, as the Taxation Ombudsman since 2015.*

The Inspector-General of Taxation and Taxation Ombudsman (**IGTO**) is an independent, Commonwealth statutory agency. The IGTO has dual roles which complement each other, namely the Inspector-General of Taxation role and the Taxation Ombudsman role. These are discussed further below.

## The Inspector-General of Taxation

The Inspector-General of Taxation (IGT) was established as an independent, Commonwealth statutory position in 2003 – following community consultations and recommendations of the Board of Taxation. The IGT undertakes **review investigations**, informed by community consultations and (since 2015) insights drawn from dispute investigations into actions, systems and taxation laws (to the extent they deal with tax administration matters). The IGT provides independent advice and recommendations to Government, the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB) – to influence improvements in taxation administration.

## The Taxation Ombudsman

The Taxation Ombudsman was first established as part of Australia's taxation administration systems in 1995 as a function of the Commonwealth Ombudsman. In 2015, the Taxation Ombudsman function was transferred to the IGT. This reform received bipartisan support.

The Taxation Ombudsman provides independent assistance and assurance directly to taxpayers and tax professionals, and investigates taxation disputes (unresolved complaints) about the administrative actions and decisions of the ATO or TPB, as well as systems relating to tax administration, as they relate to their specific circumstances – **complaints** and **dispute investigations**, respectively.

The Taxation Ombudsman also investigates and reports on issues that have broader community impact or are commonly observed in a number of disputes where they are in the public interest – this includes **own-initiative investigations**.

Both roles and the various investigation modes determine whether taxation laws are administered consistently, with integrity and as intended by Parliament. This includes determining whether taxation laws are being administered in accordance with the law, ATO or TPB guidelines and publicly communicated commitments (including those set out in the ATO's *Our Charter*), and also consistent with community expectations of fairness.

The community's perception of the fairness and integrity of the tax administration system is an important factor and influence in determining voluntary compliance by taxpayers and tax practitioners alike – which ultimately determines the efficiency and effectiveness of the tax system itself – including tax revenues raised, the timeliness of tax lodgements and the efficient resolution of complaints and disputes.

The IGTO's investigations build confidence in the fairness and integrity of the tax system deliver improvements to the administration of taxation laws for the benefit of all taxpayers, tax practitioners and other entities.

## The IGTO's purpose and statutory function

We have a clear purpose and statutory function<sup>1</sup> which forms the foundation of our Corporate Plan.

The IGTO:

- directly assists complainants to navigate the tax system by providing information and assurance about actions of concern by the ATO and TPB
- investigates actions and decisions of tax officials that relate to administrative matters under a taxation law
- investigates systems established by the ATO, or TPB, to administer taxation laws
- investigates systems established by taxation laws, but only to the extent that the systems deal with administrative matters
- makes recommendations to the ATO, the TPB and the Government following an IGTO investigation
- reports publicly on the findings and recommendations arising from IGTO investigations
- engages with the Government through our Minister, Parliament and its Committees, the ATO, the TPB, other Commonwealth and state government agencies, and the tax professional community at large.

Our purpose and function are also instructive in determining how we operate and how we hold ourselves accountable to the community.

Taxation Ombudsman investigations are conducted in private and resulting recommendations and reports are also made privately. This is consistent with taxpayers' rights to privacy.<sup>2</sup> Similarly, own-initiative investigations are also conducted in private. However, we may publicly release a de-identified report where it is in the public interest to do so.

When the Inspector-General of Taxation undertakes review investigations and makes recommendations, the reports of these investigations and recommendations are made public. These investigations aim to improve the administration of taxation laws for the benefit of all taxpayers, tax practitioners and other entities. All submissions to review investigations remain confidential and are only quoted and acknowledged with the express, written consent of the relevant stakeholder. These investigations may be own-initiated, directed by the Minister, or requested by the Minister, Parliament, its Committees, the ATO or the TPB.

To achieve our purpose and deliver our services to the community, we have identified seven (7) strategic priorities. These priorities are supported by the key performance areas and key performance indicators we use to measure our success. Our operating environment, capabilities and management of risk also influence whether we are successful in achieving our purpose. Our 'Plan On A Page' provides an overview of how the components of our Corporate Plan fit together.



# 1

## INTRODUCTION

# Introduction

This Corporate Plan has been prepared in accordance with section 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)* and the *Public Governance, Performance and Accountability Rule 2014*. The plan has been approved by the IGTO as the Accountable Authority.

This plan commences on 1 July 2023 and spans four (4) reporting periods, ending on 30 June 2027.

## Our vision

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

We apply these principles in everything we do.

Figure 1.1 shows how our vision statement is delivered via our services to the community.

**Figure 1.1 – The IGTO’s Why, How and What**



## Background to the IGTO

The Office of the Inspector-General of Taxation was established as an independent, Commonwealth statutory agency in 2003 – following community consultations and recommendations of the Board of Taxation. The agency's functions were later expanded in 2015 to include those of the Taxation Ombudsman. This reform received bipartisan support.

The Inspector-General of Taxation is appointed by the Governor-General for a statutory term – up to a maximum term of five years. The current Inspector-General of Taxation, Ms Karen Payne, commenced her five-year term on 6 May 2019.

The Inspector-General of Taxation is a separate Commonwealth government agency that employs public servants directly under workplace instruments in accordance with the *Public Service Act 1999*.

The IGTO provides the community with assurance about the administration of taxation laws – refer to Appendix A for a list of the main laws. That is, that taxation laws are administered with integrity - fairly, equitably and transparently. For these purposes, the IGTO has powers to investigate which also include powers to:

- obtain information or documents
- examine witnesses under oath or affirmation
- enter agency premises
- grant a certificate of unreasonable delay
- refer questions to the Administrative Appeals Tribunal (AAT)<sup>3</sup>
- recommend that the Principal Officer refer questions to the AAT.

The *Inspector-General of Taxation Act 2003 (IGT Act)* provides for a range of independent investigations:

### The Taxation Ombudsman

- Provides taxpayers, tax professionals and other entities with an independent service to address their tax administration concerns through **dispute assurance and dispute investigations**. Dispute investigations are conducted privately, and any final report is provided to the complainant (with ATO responses to IGTO recommendations).
- Conducts investigations of actions that have broader community impact or are commonly observed in a number of disputes (**own-initiative investigations**) to identify and critically examine issues to optimise our influence on the wider system improvements that address the causal issues.

- May report publicly following the completion of any investigation (dispute or own initiative) where it is in the public interest to do so. All names and identifying details will have been changed or deleted to protect the privacy of the taxpayer.

## The Inspector-General of Taxation

- Conducts review investigations to improve taxation administration and provide independent advice and recommendations to the Minister, the Government, the ATO, and the TPB as required. These review investigations examine systems established by the tax laws and the ATO, and may be conducted as own-initiated investigations or under Ministerial direction. They may also be undertaken following a request from the Minister, the Commissioner of Taxation or the Chair of the Tax Practitioners Board, a resolution of either House, or both Houses, of Parliament or a resolution of a Committee of either House, or both Houses, of Parliament. The IGTO publicly reports on such investigations.

An overview of the functions and interactions of our office is set out in Figure 1.2.

**Figure 1.2 – Overview of the functions of the Inspector-General of Taxation and Taxation Ombudsman**



The background is a deep blue with abstract, flowing, wavy lines that create a sense of movement and depth. The lines are lighter in some areas and darker in others, giving it a three-dimensional feel.

2

OUR PURPOSE

# Our purpose

## The IGTTO's purpose is to:

*Improve the administration of taxation laws for the benefit of the Australian community.*

*Provide independent advice to the Minister, the Government and Parliament.*

*Improve accountability and provide assurance to the community through independent investigation and reporting that Australian taxation laws are being administered with integrity – that is, fairly, equitably and transparently, as intended by Parliament and in accordance with community expectations of fairness.*

*Support the integrity of the tax and superannuation systems to engender community trust, confidence and willing participation.*

We have developed a principled framework through community consultation to better:

- understand and capture the community's expectations regarding improved tax administration
- inform and direct our allocation of resources for dispute assurance and dispute investigations, review or own-initiative investigations and related reporting
- inform and direct the scope of our dispute assurance and dispute investigations, review or own-initiative investigations and related reporting
- measure, reflect and report on our performance.

Figure 2.1 presents the features that the community considers reflects good tax administration.

A more detailed overview of our framework is included in Appendix B.

**Figure 2.1 – Features of good tax administration**



# 3

## OUR KEY ACTIVITIES



# Our key activities

## Our key activities include:

*Independently investigating and reporting on the administration of Australian taxation laws.*

*Providing independent advice to the Minister, the Government and Parliament.*

*Assisting taxpayers and tax practitioners by investigating disputes (actions and decisions made by tax officials), making recommendations which identifies and influences improvement opportunities and public reporting where appropriate.*

*Engaging with key stakeholders within the Australian tax system and overseas to identify emerging risks and best practices to inform key areas for investigation.*

The IGTO has two separate but complementary functions to improve the administration and integrity of taxation and superannuation systems and laws.

The **Inspector-General of Taxation** performs an important role by undertaking review investigations and providing assurance and recommendations to improve the administration of taxation laws and systems for the benefit of all Australians.

The **Taxation Ombudsman** provides assurance and recommendations about the fairness of the administration of taxation laws and systems. We investigate disputes (unresolved complaints) raised by taxpayers and/or tax professionals as they relate to their specific circumstances. We also undertake own-initiative investigations of actions that may have broader community impact.

Both roles are equally important and complementary. Both provide assurance and accountability that the taxpayer and tax practitioner experience within the tax system is fair and their dealings with the ATO/TPB are transparent.

The above functions of the IGTO are delivered to taxpayers and the community through the following key activities:

- directly assisting complainants to navigate the tax system by providing information and assurance about ATO/TPB actions of concern, providing complainants with information, presenting available options and referring matters to the most appropriate agency to assist complainants
- investigating actions and decisions of tax officials that relate to administrative matters under a taxation law, either in response to disputes about such actions or decisions, disputes transferred to the IGTO by the Commonwealth Ombudsman, or at the IGTO's own-initiative
- investigating systems established by the ATO and/or the TPB, to administer taxation laws, including systems for dealing or communicating with the public generally or with particular people or organisations in relation to administrative matters under those laws
- investigating systems established by taxation laws, but only to the extent that the systems deal with administrative matters
- making recommendations to the ATO, the TPB and the Government following an IGTO investigation
- reporting publicly on the findings and recommendations arising from IGTO investigations
- engaging with the Government through our Minister, Parliament and its Committees, the ATO, the TPB, other Commonwealth and state government agencies and the tax professional community at large through briefings, consultations, engagements, submissions, research and thought leadership to generate discussion and debate on key areas of tax administration.

When undertaking our investigations, we determine whether the administrative actions and decisions of the ATO and TPB are in accordance with the law, internal policies and procedures, publicly communicated commitments to the community (such as those set out in the ATO's *Our Charter*), and in accordance with community expectations of fairness. In all of our investigations, we seek to assure that the actions or decisions are fair, equitable and transparent or make recommendations for improvement.

## How we manage disputes

The IGTO is approached by individuals, small businesses, other taxpayers and tax professionals through a range of different channels including webform, telephone, fax, post and email. We actively encourage complainants to make use of the webform as the most effective channel to request a dispute investigation.

All contacts with the IGTO are recorded and categorised for case management and reporting purposes. A summary of our Case Categories can be found in Appendix C.

To further assist complainants access assistance at the earliest possibility, the IGTO and ATO have (since February 2023) jointly implemented an assessment process which aims to quickly identify a case as either a complaint (ATO has no record of a formal complaint) or dispute (ATO has a record of a formal complaint) and direct the case accordingly to the appropriate investigation channel or agency. This process allows the IGTO to focus its resources on dispute investigations, including Complex and Highly Complex dispute investigations. A summary of our process for managing ATO disputes investigations is set out in the [IGTO-ATO Complaints Handling Guidelines](#).<sup>4</sup>

# 4

## OUR OPERATING CONTEXT

# Our operating context

The following part provides key insight into different aspects of the context within which the IGTO operates, including:

- Our environment
- Our capability
- Our risk oversight and management systems
- Our co-operation with other organisations

## Our environment

Our effectiveness in achieving our purpose is dependent on our ability to manage and adapt to the changing environment in which we operate – the Australian taxation and superannuation administration system. Specifically, we have oversight of taxation laws administered by the Commissioner of Taxation, as well as the *Tax Agent Services Act 2009*. These laws are set out in full in Appendix A.

The current and forecasted economic environment (e.g. high cost of living, high interest rates and high levels of inflation<sup>5</sup>) is expected to continue to impact the Australian community. The ATO has also resumed compliance and debt collection activities that were paused during the COVID-19 pandemic. As a result, we expect an increased demand from the community to resolve their tax disputes – to provide assurance they are receiving their correct entitlements (e.g. unpaid superannuation) and assistance to appropriately manage their tax debts.

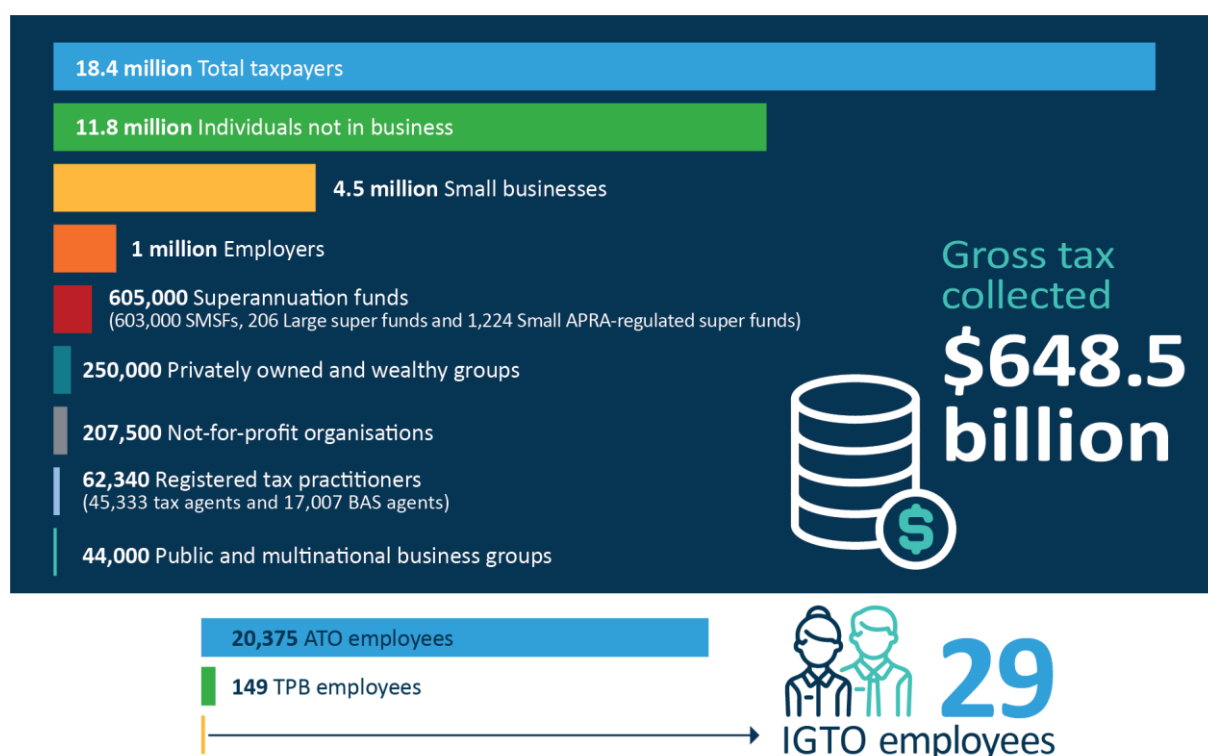
### The tax and super systems are large, complex, and constantly changing

The Australian tax administration and super system is large, complex and constantly changing. The tax and superannuation systems impact every Australian and all Australians benefit from a tax and superannuation system that is administered with integrity - transparently, fairly and equitably.

Figure 4.1 provides some high-level statistics for the size of the taxation and superannuation systems as at 30 June 2022. The figures show 11.8 million individual taxpayers (not in business), 4.5 million small businesses, approximately 20,000 ATO employees and over 25,000 complaints received by the ATO.

In comparison, as at 30 June 2023, our agency operated with a team of 29 people, with the majority located at our Sydney office and the remainder working remotely from interstate. This can, at times, pose difficulties in engaging with the broader community, particularly those in rural or remote areas or overseas.

**Figure 4.1 – Scale of the tax and superannuation systems in Australia (as at 30 June 2022)**



Source: ATO and TPB Annual Reports 2021–2022. More up-to-date figures will be published in the ATO and TPB’s respective annual reports for FY23.

\* Does not include tax (financial) advisers of which 16,723 remained registered with the TPB as at 30 June 2022.

The tax administration system is also dynamic. Unsurprisingly, the ATO’s administration of taxation laws in relation to registration, lodgement, reporting and payment also changes. Professional and industry representatives, educators, and advisors assist the Australian community with compliance and keeping up to date with these changes, while the courts and tribunals adjudicate disputes which arise. The various processes and participants involved is represented in Figure 4.2.

**Figure 4.2 – Participants in the tax system and their functions**



We observe changes to the tax laws, regulatory reforms, information technology advances, software improvements and enhancements and shifts in commercial practices as the world changes and the way business is done evolves at an accelerating pace. Our response to the COVID-19 pandemic has led to a more flexible and agile workforce. We have implemented technological improvements that have enabled more effective remote work from home arrangements. We have policies in place to reduce unnecessary in-office work and related travel.

We believe that the tax and superannuation systems need to be administered consistently and in accordance with community expectations. We seek to improve the tax administration laws in line with these expectations.

Our ability to do this is influenced by:

- our key stakeholder relationships
- our resources and funding
- other factors in our operating environment including some within our control, some partially within our control, and some beyond our control.

## Stakeholders

Our relationships with participants in the taxation system are fundamental to improving the tax administration system. These relationships continue to evolve in line with greater community awareness and demand for our services.

Our key relationships are with:

- the Australian community, including taxpayers and their representatives (tax practitioners, advisors, solicitors, and barristers)
- the ATO and the TPB
- professional and industry bodies – including those that operate frequently within the tax sphere and those from industries and professions that may only occasionally interact with the tax system
- the Government, including the Treasurer, the Assistant Treasurer and Minister for Financial Services, Minister for Finance, Minister for Small Business and the Assistant Minister for Competition, Charities and Treasury
- Parliamentarians and Parliamentary Committees
- Courts and Tribunals – especially the AAT and the Federal Court of Australia
- other government agencies, such as the Treasury, the Commonwealth Ombudsman, the Australian National Audit Office (**ANAO**), the National Anti-Corruption Commission (**NACC**), the Australian Small Business and Family Enterprise Ombudsman (**ASBFEO**), the Board of Taxation and the Office of the Australian Information Commissioner (**OAIC**)
- the education system, including universities
- community organisations, including Tax Clinics
- international organisations, including overseas revenue agencies and counterpart tax scrutineering agencies
- Ombudsman associations and other complaints and dispute investigation industry bodies – both domestic and international.



## Resourcing and funding

The allocation of resources is critical in delivering on the IGTO's functions, in line with the key performance areas as outlined in the Corporate Plan. The management of budget appropriations and allocation of resources is a key factor in providing the IGTO's services in line with community expectations. This is dependent upon the level of available funding – both of which are matters for Government and accordingly outside the control of our agency. Our funding is derived from Government appropriations.<sup>6</sup>

We strive to manage our resources appropriately to provide the highest quality and range of services possible with the resources available. To assure effective internal budget management, we have an integrated internal control and risk management framework in place with regular reporting and variance analysis conducted to inform our senior management, the Audit and Risk Committee and relevant governance bodies.

## Other factors in our operating environment

Various factors in our operating environment may influence our performance. Over the next four years, our focus will be on improving strategies to manage and adapt to our operating environment and the various influencing factors as they continue to evolve. These factors include increased awareness of the IGTO agency, the ATO returning to compliance and debt collection activities post the COVID-19 pandemic, increasing complexity of IGTO dispute investigations, as well as broader factors such as general economic pressures on the Australian Community.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

### FACTORS WITHIN OUR CONTROL

### OUR STRATEGIES

#### **Our ability to manage available resources for our dispute investigation service and review investigations**

We anticipate a continued emphasis on Complex and Highly Complex disputes as well as a substantial increase in disputes about ATO debt collection activities.

The challenge for us is to maintain a high standard for our dispute investigation service which is delivered within appropriate timeframes, a reasonable level of review investigations work whilst also supporting staff health and wellbeing.

To meet this challenge, we plan to be flexible with our resources so that we continue to meet the community's expectations.

For example, the IGTO and ATO have jointly implemented (since February 2023) an assessment process which applies to all new cases received by the IGTO. The aim of the process is to further assist the complainant access assistance at the earliest possibility by ensuring their case is quickly identified as either a complaint (ATO has no record of a formal complaint) or dispute (ATO has a record of a formal complaint) and directed accordingly to the appropriate investigation channel or agency. If complainants are dissatisfied with the ATO's response, they are able to return to our office for an independent dispute investigation.

We are also implementing a new case management system that will support more efficient investigation processes and enable complainants to more readily see the progress of their matter.

We continue to refine and refresh the IGTO-ATO Complaints Handling Guidelines, which provide a summary of our process of managing dispute investigations, to ensure they remain fit for purpose and support our overall objectives to assist taxpayers who approach our office.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

### FACTORS WITHIN OUR CONTROL

### OUR STRATEGIES

**Ensuring that our dispute investigation service is effective and achieves our purpose, including the capability of our people and our ability to communicate clearly and effectively to taxpayers**

We will continue to optimise our dispute investigation service. This involves continuously reviewing our current service, information and communication technology (ICT) systems and available specialist expertise to support our people in performing this service to identify areas of improvement as well as developing other operational solutions. This strategy is not limited to the dispute investigation process but includes policies and communications as well as the skills and support we provide to our staff.

As a key current initiative, we are implementing a new case management system (**CMS**) which will digitally transform our investigation services. This new CMS will assist us to improve:

- communicating status updates and progress reports through a 'real time' interactive protected portal
- transparency around the reasons for delays in IGTG dispute investigations
- management of caseload through better monitoring and analysing the interactions required to progress and complete a dispute investigation
- reporting interactions required, reasons provided and information requests to progress and complete a dispute investigation.

We will continue to develop and upskill our staff through individual and agency-wide learning and development opportunities so that we are able to tailor our communications and dispute investigation services to the diverse taxpayer community. For example, all of our investigators are required to complete a Certificate IV in Government Investigations.

Our knowledge and understanding of the tax system is fundamental to the quality of service we can provide to the community, allowing us to efficiently identify taxpayer concerns and options for resolution whilst also providing us with the opportunity to impart our knowledge and understanding of the tax system to the taxpayers we assist.

Over the next four years, we will regularly seek feedback on our dispute investigation service so that it remains effective and meets community expectations. Insights from our dispute investigation service will also be increasingly important in the selection of areas for review investigation.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

FACTORS WITHIN OUR CONTROL	OUR STRATEGIES
<b>Our information and communication technology systems</b>	Our ICT systems platform is a secure cloud-based environment built in accordance with Government initiatives and is actively managed and maintained in accordance with Government policy and related initiatives as well as compliance reporting. Our ICT systems platform facilitates and captures our communications and interactions with taxpayers, tax practitioners and other stakeholders. We support greater flexibility for access and delivery of our services to the community and are implementing a new investigation case management system to improve functionality and reporting transparency for a more efficient and effective dispute investigation service. We have continued to improve the overall security of our ICT systems by implementing a Zero Trust Network Access ( <b>ZTNA</b> ) internet gateway which also supports our team's flexible working arrangements. We will continue to work actively with Government and its key agencies to enhance our cyber security posture.
<b>Working flexibly in the office and at home</b>	The IGTO office space is designed to accommodate employees working from-home some of the time as well as being required to be present in the office for key meetings and events. Our hot-desking booking system and other systems allow us to communicate as a team and to work effectively and efficiently to deliver our services.
<b>Our working relationship with the ATO and the TPB</b>	Our relationship with the ATO and the TPB is central to improving tax administration. Although we act independently, where possible we aim to take a cooperative approach to investigate actions and decisions which are the subject of dispute raised by members of the community and to identify improvements that would benefit the wider community. This relationship assists us in achieving prompt outcomes for complainants and more effective implementation of improvements to the system. We expect our new CMS will also improve communications as part of this working relationship.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

### FACTORS WITHIN OUR CONTROL

### OUR STRATEGIES

**Our ability to anticipate and respond to changes in the administration of the tax system**

Our effectiveness in improving tax administration depends on our ability to anticipate and respond to changes in tax laws and its administration, particularly given the complexity of tax laws. The more responsive we are to changes in tax administration, the more useful and relevant our services and assistance will be to the community.

We will continue to keep abreast of changes in the administration of tax laws, including through our interactions with Government agencies, the tax profession, and the wider community. Our dispute investigation service provides us with real time insights into emerging issues. We adopt a flexible approach to allocate resources or prioritise issues to ensure that we are agile in responding to new and emerging risks and aim to work with the ATO and the TPB to address these risks promptly.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

### FACTORS PARTIALLY WITHIN OUR CONTROL      OUR STRATEGIES

#### Community awareness

The role of the ATO in the tax administration system is generally well understood by the community and all taxpayers have had interactions with the ATO, either directly or through their agent or representative.

The role of the IGTO is less well-known and understood in the community. An important priority and persistent challenge for the IGTO is to improve the community's awareness of our office and the services we deliver. Increased community awareness of the IGTO's services is especially important for taxpayers who are in vulnerable situations or are located outside of major metropolitan localities.

The IGTO has taken the following steps to improve the community's awareness of and access to our services:

- making recommendations for the ATO to improve its messaging about the IGTO's services which the ATO is implementing via its communications and website
- contacting all Parliamentarians and providing a brochure to introduce our services should their constituents approach them directly with a dispute
- presenting and speaking with tax practitioner discussion groups and at professional and industry conferences and forums
- encouraging new subscribers to our *IGoT News!* newsletter
- presenting and engaging with Tax Clinics and Universities to explain our role in the tax administration system.

## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

FACTORS PARTIALLY WITHIN OUR CONTROL	OUR STRATEGIES
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	<p>Our services need to be accessible to all Australians and meet their needs. As the community's awareness of our role increases and satisfaction with our service becomes more widely known, we anticipate an increase in the number of disputes (by approximately 5% to 10% each year) over the next four years. This will be especially true as the ATO will be resuming a number of its pre-pandemic compliance and debt recovery activities, which have historically (pre-pandemic) been the key source of taxpayer disputation.</p>
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	<p>To complement the increasing community awareness of our office, we will pursue engagement opportunities with professional bodies, government agencies and the taxpayer community to establish positive working relationships and build their confidence in our role and our ability to assist them.</p>
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	<p>We will update our website and virtual engagement platforms to augment our communication channels and enable us to enhance community awareness and engagement opportunities.</p>
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## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

### FACTORS BEYOND OUR CONTROL

### OUR STRATEGIES

#### Community expectations

As our dispute investigation service matures, the community's expectations of our service delivery will continue to increase. We need to continue to maintain high standards of service while meeting the changing demands and expectations of the community.

To meet the increased demand, particularly for our more complex dispute investigation services, further efficiencies in the manner in which IGTO work is carried out will have to be sought. Further difficult decisions may need to be made regarding our service standard in terms of dispute investigation timeframes and the number of own-initiative or review investigations conducted which may not align with community expectations.

We must also manage the health and wellbeing of our team where we are unable to meet complainant expectations. We continue to develop and refine strategies to deal with such situations in an efficient and effective manner, while also assisting these complainants to address genuine disputes.

See the Resource and Funding section above for more information.

#### Independent access to records and systems

The efficiency and effectiveness of IGTO investigations depends on the IGTO's ability to independently access ATO/TPB records and systems. Currently, the ATO provides the IGTO independent access to the same processing and case management systems that ATO call centre staff have, except that no access is given to security classified records. The IGT Act currently provides that the IGTO has access to ATO information only if the Commissioner authorises the information to be provided. This can influence perceptions of the necessity to respond and co-operate with an IGTO investigation.

The IGT Act contains no sanction for non-compliance with an IGTO request for information. While the IGT is empowered to require information to be provided, the exercise of those powers comes with additional administrative burdens and further delays investigations and so would be unsuitable to be exercised 'routinely'.



## OTHER FACTORS IN OUR OPERATING ENVIRONMENT

FACTORS BEYOND OUR CONTROL	OUR STRATEGIES
<b>ATO resource allocation decisions and new or updated system implementation</b>	<p>The ATO is a key agency in the tax administration system. How it engages with the community and the systems that it employs are environmental factors that are beyond our control. Factors which impact the volume of disputes we receive include:</p> <ul style="list-style-type: none"> <li>• ATO resource allocation decisions</li> <li>• the level and types of activities the ATO has chosen for compliance and debt recovery</li> <li>• the usability and functionality of new or updated ATO systems.</li> </ul> <p>The volume and complexity of disputes we receive has a direct impact on our resource allocations and the level of services we can provide to the community.</p> <p>For example, the ATO's decision to recommence debt collection activities is expected to have a direct resourcing impact on the IGTO – prior to the COVID-19 pandemic, debt-related complaints accounted for 24% of complaint receipts. Furthermore, the ATO's disclosure of tax debt information to Credit Reporting Bureaus is also expected to have a direct resourcing impact on the IGTO's resources as disclosure is prevented where taxpayers have lodged a dispute with IGTO.</p>
<b>Court decisions, legislation coming into effect, government policies and Ministerial directions</b>	<p>Court decisions, new legislation, new policies and Ministerial directions have an impact on our office and its work. We need to be responsive to these changes and reallocate resources accordingly to meet those directions.</p> <p>For example, from 1 July 2023 following the commencement of NACC operations, the IGTO has considered how best to reallocate resources to develop policies and processes to ensure that we meet the obligations under the NACC legislative framework, both as a Commonwealth government agency as well as a named integrity agency within the relevant legislation.</p>

OTHER FACTORS IN OUR OPERATING ENVIRONMENT	
FACTORS BEYOND OUR CONTROL	OUR STRATEGIES
<b>Postpandemic economic environment</b>	<p>The current economic environment (e.g. high inflation, high interest rates, declining real wages, increasing debt levels and potential for insolvency and bankruptcy) continues to have an impact on the Australian community, the economy and the tax system.</p> <p>We expect these factors to contribute to an increase in dispute investigations involving debt collection activities and payments to taxpayers (e.g. refunds, early release from superannuation, unpaid/lost superannuation).</p> <p>We also expect to see a shifting emphasis towards Complex and Highly Complex dispute investigations.</p>

## Our capabilities

Our capabilities enable our office to deliver our Key Performance Indicators and achieve our vision and purpose.

Our capabilities are:

- our people
- our values
- our communication strategy
- our ICT systems.

## Our people

Our people are central to the tailored services we provide to the community. We are committed to providing a workplace environment in which our team is supported, engaged and inspired to provide the best service and outcomes possible with our available resources. Our strategy is centred on employing and retaining qualified and experienced tax specialists who have the relevant interpersonal communication skills and ability to provide an independent, professional and effective service to the community. Our people and their skills enable us to achieve our purpose of improving tax administration and providing independent advice and assurance to our stakeholders on the operation and administration of Australia's tax laws.

Our people have been provided with the capability to work remotely, whilst still being engaged in the wider team through our cloud-based ICT systems and necessary in-office workdays. The successful implementation and management of our remote working capability has enabled the agency to consider and engage interstate candidates who will work on a fully remote basis, supported by our ICT systems. Our focus will continue to be on our people, making sure they are skilled, safe and supported in the new working environment. This approach ensures that they are well-placed to continue delivering high quality services to support the Australian community.

We strive to support the development of our team and continue to enhance our capability through internal and external specialist learning and development. These learning and development opportunities encompass areas such as tax technical, tax administration, government investigation, law, freedom of information and privacy. We also ensure that our team are aware of their obligations as public servants through annual mandatory training focused on the APS values and code of conduct with a particular emphasis on ethics and integrity. This includes building relationships with organisations in the areas of dispute investigation team building, leadership and engaging in persuasive communication, all of which are essential in achieving our purpose and in helping us maintain best practice in our services to the Australian community.

We are also committed to workplace diversity and flexibility. Our office is made up of culturally and linguistically diverse people with varied qualifications, skills and experience. The diversity of our people assists us to better understand the needs of our community and to provide tailored and appropriate services. We will continue to promote flexible working options and arrangements for all our people across our agency and consider further opportunities as these arise in a broader APS policy context.

During FY23, the total contacts the IGTO received had increased consistent with the ATO recommencing compliance and debt collection activities which had been paused during the COVID-19 pandemic. The increased receipts are further adding to the backlog of unallocated dispute investigations which had accumulated during the COVID-19 pandemic as a result of a peak in complex and highly complex investigations. The growing backlog is sustaining resource pressures. These dispute investigations are likely to be complex in nature given the ATO generally has at least three attempts to resolve the initial complaint.

To further assist complainants access assistance at the earliest possibility, the IGTO and ATO have (since February 2023) jointly implemented an assessment process which aims to quickly identify a case as either a complaint (ATO has no record of a formal complaint) or dispute (ATO has a record of a formal complaint) and directs the case accordingly to the appropriate investigation channel or agency. The current wait time for an IGTO dispute investigation remains unacceptably high – nine-months.

This process allows the IGTO to focus its resources on dispute investigations – both Complex and Highly Complex dispute investigations.

Complex dispute investigations are resource and time intensive which exacerbates the backlog. Our workforce model allows us to be flexible and agile in managing our resources to reduce some

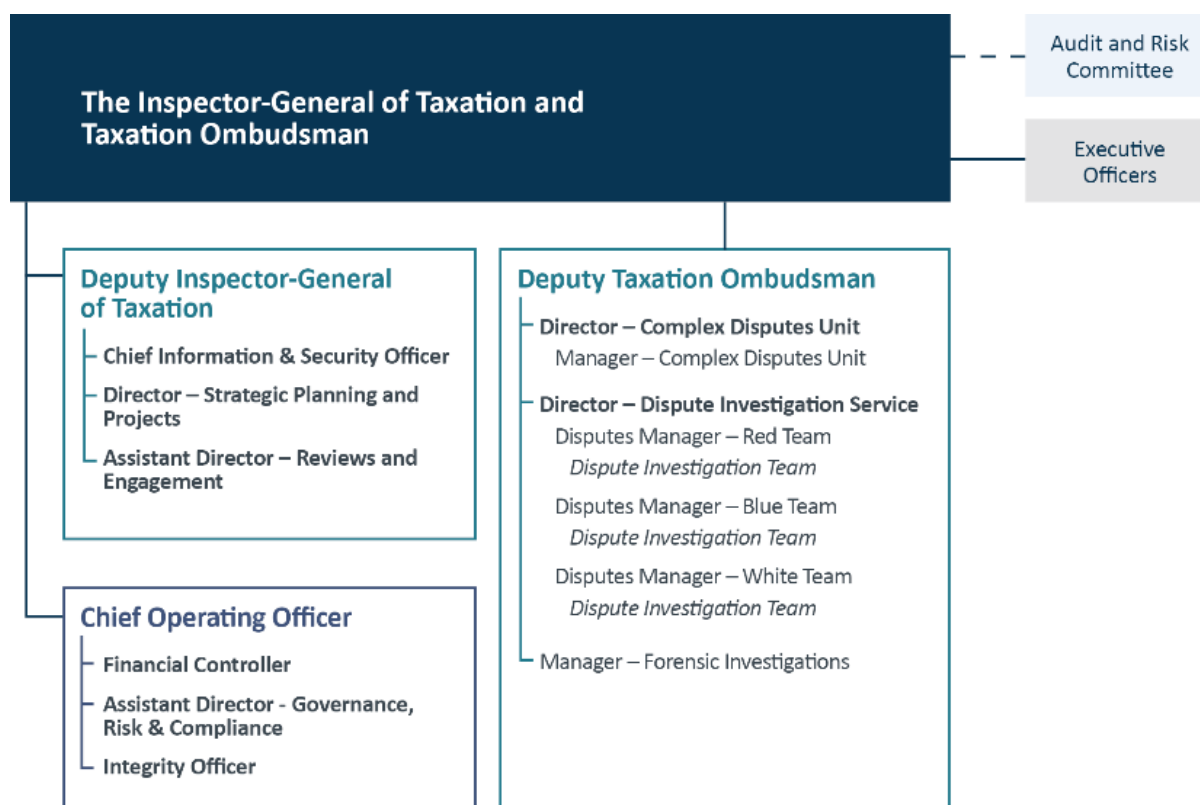
impacts of the sustained volume and complexity of disputes. We design our work around multi-skilling our team to meet our administrative, operational and reporting requirements. We adapt roles within our organisation to accommodate emerging priorities, determining the allocation of the most appropriate resources.

A key priority of our work is ensuring that our actions are undertaken to improve the administration of the tax system for the benefit of the Australian community. The current economic environment (e.g. high inflation, high interest rates, declining real wages, increasing debt levels and potential for insolvency and bankruptcy) continues to have an impact on the Australian community, the economy and the tax system. We expect these factors to contribute to an increase in dispute investigations involving debt collection activities and payments to taxpayers. We also expect to see a shifting emphasis towards Complex and Highly Complex dispute investigations. There is a need to balance the dispute investigation service against review and own-initiative investigation work, as well as mandatory corporate compliance, which requires the same level of reporting and responsibility as the largest agencies and organisations in the APS. As a micro agency, this represents a significant challenge for our team's resource management and service delivery standards.

## Our organisational structure

Our organisational structure is designed to ensure our people are not only empowered to perform their roles but also supported by experienced leaders with a line of sight to the most senior levels of our executive. The below organisational structure represents statutory appointments and Australian Public Service (APS) positions.

Figure 4.3 – Our organisational structure



## Our values

The IGTO adopts the APS Values which are key to ensuring that we achieve our strategic priorities and purpose.

The APS Values articulate Parliament's expectations of public servants in terms of performance and standards of behaviour. As a public service agency, we adhere to the principles of good public administration as embodied in the APS Values. These values require our people to be:

<b>i</b> mpartial	The APS is apolitical and provides the Government with advice that is frank, honest, timely and based on the best available evidence.
<b>c</b> ommitted to service	The APS is professional, objective, innovative and efficient, and works collaboratively to achieve the best results for the Australian community and the Government.
<b>a</b> ccountable	The APS is open and accountable to the Australian community under the law and within the framework of Ministerial responsibility.
<b>r</b> espectful	The APS respects all people, including their rights and their heritage.
<b>e</b> thical	The APS demonstrates leadership, is trustworthy, and acts with integrity, in all that it does.

Source: Australian Public Service Commission

## Rewards and recognition

As part of our agency's Reward and Recognition program, we also reward our team members who champion the following values:

- innovation
- going above the call of duty
- perseverance
- displaying exceptional management and leadership
- displaying personal drive and integrity
- our strategic values
- exceptional service delivery across all areas.

In FY23 we introduced a platform to provide 'real time' day-to-day recognition and reward for our people. Routinely recognising one another for special effort and contribution helps to maintain confidence and resilience in what can at times be an emotionally challenging role. It also drives a continuous improvement culture. We will continue to recognise staff who demonstrate our values

by nominating and presenting annual awards to celebrate their achievements. We will also nominate staff for industry awards in the fields of tax, complaint and dispute investigation services, leadership and innovation. These awards form a central part of our rewards and recognition framework.

## Our communication strategy

Our current communication strategy focuses on three core themes:

- raising community awareness of our role and the independent, specialised service we provide
- capturing emerging themes and issues impacting tax administration
- communicating effectively with complainants – including the progress and reasons for delay in their dispute investigation.

We continue to be proactive in raising awareness about our work through thought leadership articles, updates on our website, quarterly reporting packs and other publications such as our eNewsletter - *IGoT News!*, which features case studies and the latest news about our activities. We are also exploring ways to raise community awareness of our agency and the services that we offer through engagement with professional organisations, enhancing the information we make available on our website and considering how best to leverage our media presence to achieve these outcomes.

Engaging with stakeholders helps ensure we can identify and influence improvements in tax administration which matter. We plan to reach and engage with a wider audience using a multi-channel approach, including increasing our community speaking engagements and collaboration with professional and academic organisations both domestically and overseas. This will allow us to explore and implement strategies to enhance our consultation and engagement with key stakeholders.

Our taxpayer survey results for FY23 have declined compared to prior years. We do have plans and actions in progress to improve and address these concerns. A majority of 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.

Qualitative feedback suggests we should improve the timeliness of our service and communicating the progress of our dispute investigations to complainants. We have introduced (since February 2023) some new processes to reduce wait times and assist complainants access the correct complaint resolution channel (sometimes this is the ATO).

We are also introducing a new case management system to improve our dispute investigation service, which is discussed further in the next section.

## Our ICT systems

Our ICT platform is a secure cloud-based environment built in accordance with Government initiatives and is actively managed and maintained in accordance with Government policy and related initiatives as well as compliance reporting as required by the following agencies: Australian Signals Directorate, Australian Cyber Security Centre, Digital Transformation Agency and the Attorney General's Department.

Our services to the community are supported by our ICT systems platform, which facilitates and captures our communications and interactions with taxpayers, tax practitioners and other stakeholders. As a small agency, we engage external service providers to support our ICT platform. Our culture of innovation supports our digital strategy to ensure that systems are optimal in achieving our functional purpose and that the security of information and data is also maintained.

We will work with Government and third-party service providers to achieve our digital and ICT strategy in serving the Australian community, through:

- our secure ICT platform in a cloud-based environment through our third-party service providers
- our independent and direct access to the ATO's systems that provides independent assurance in our tax complaint and dispute investigation services and review investigation functions
- other government agency support.

Our ICT strategy over the next four years will explore initiatives that support and enhance the services we deliver in an evolving digital environment. In FY24, we will be implementing a new case management system to deliver improved efficiencies for taxpayers and practitioners engaging with our office. The new system will deliver:

- An interactive protected portal to allow complainants to track the progress of their dispute in 'real time'.
- Improved communications and management of status updates and progress reports through a 'real time' interactive protected portal.
- Better transparency around the reasons for delays in IGTO dispute investigations.
- Better monitoring and analysis of case investigation interactions required to progress and complete a dispute investigation.
- Better reporting to capture reasons provided and information requests to progress and complete a dispute investigation.

Over time, we will expand the new case management system to incorporate other aspects of our work including review investigations, stakeholder management and information management.

We will continue to improve the overall security of our ICT systems actively work with Government and its key agencies to enhance our cyber security posture. This will include real-time monitoring and alerting, regular independent compliance tests, and skills development and continuous awareness training for our staff. We will also continue to explore the opportunities and risks posed by new and emerging technologies, such as generative Artificial Intelligence, and consider how we can best utilise them to enhance our operations while effectively managing any associated risks.

## Our risk oversight and management systems

The identification and effective management of risk is an integral part of our business planning and governance processes.

Identifying the risks that we face and determining what we need to have in place to reduce them to an acceptable level is vitally important in developing our business plans, business continuity arrangements, fraud control measures, integrity framework and insurance arrangements.

By assessing and managing risk, we can minimise potential errors, provide accountability for our actions and obtain insights to improve our performance. It will also enhance the delivery of our services by utilising innovative solutions to achieve value for money.

### Integrity framework

With the commencement of the National Anti-Corruption Commission from 1 July 2023, the IGTG is a Commonwealth integrity agency within the *National Anti-Corruption Commission Act 2022*. The IGTG has proactively established and engaged an Integrity Officer to ensure we meet our legal obligations and to develop and implement a fit for purpose integrity framework. This framework will be further refined as we engage and develop our relationship with the NACC and other Commonwealth integrity agencies.

### Legislative compliance

We have established and maintained appropriate systems of Risk Oversight, Management and Internal controls in accordance with section 16 of the PGPA Act through our Risk Management Policy and Framework (**Risk Framework**). Our Risk Framework is consistent with both:

- the current international risk management standard AS/NZS ISO 31000:2018 Risk Management – Guidelines
- the Commonwealth Risk Management Policy 2023.



## Our risk framework

Our Risk Framework includes a Risk Management Strategy, Plan and Policy Statement. It also incorporates the Commonwealth's nine elements of risk management in establishing an appropriate system of risk oversight and management.

### *Accountabilities*

Our Risk Framework requires risk owners to be responsible for risks identified in the Risk Register, which includes responsibility for related controls and treatment plans. The Assistant Director - Risk, Governance and Compliance will coordinate biannual reviews with Risk Owners to assure compliance with the IGTO's risk performance, in respect of their allocated risks in the Risk Register. Importantly, effective management of our risks requires a holistic approach and therefore responsibility for managing risks rests with all our staff.

In addition, the IGTO has a wholly independent Audit and Risk Committee which is an important element of the agency's governance structure. The Audit and Risk Committee is appointed by the IGTO as required by the PGPA Act. Its membership is fully independent of our office, and it is governed by its own charter. It provides valuable assurance and advice by reporting to the IGTO. The Audit and Risk Committee is supported by an internal audit program that is supplied through externally contracted arrangements and is expected to continue through FY24 and beyond.

The IGTO periodically reviews the composition of the Audit and Risk Committee, in accordance with the Audit and Risk Committee Charter, to ensure that it continues to deliver on its important governance role.

### *Key Risks*

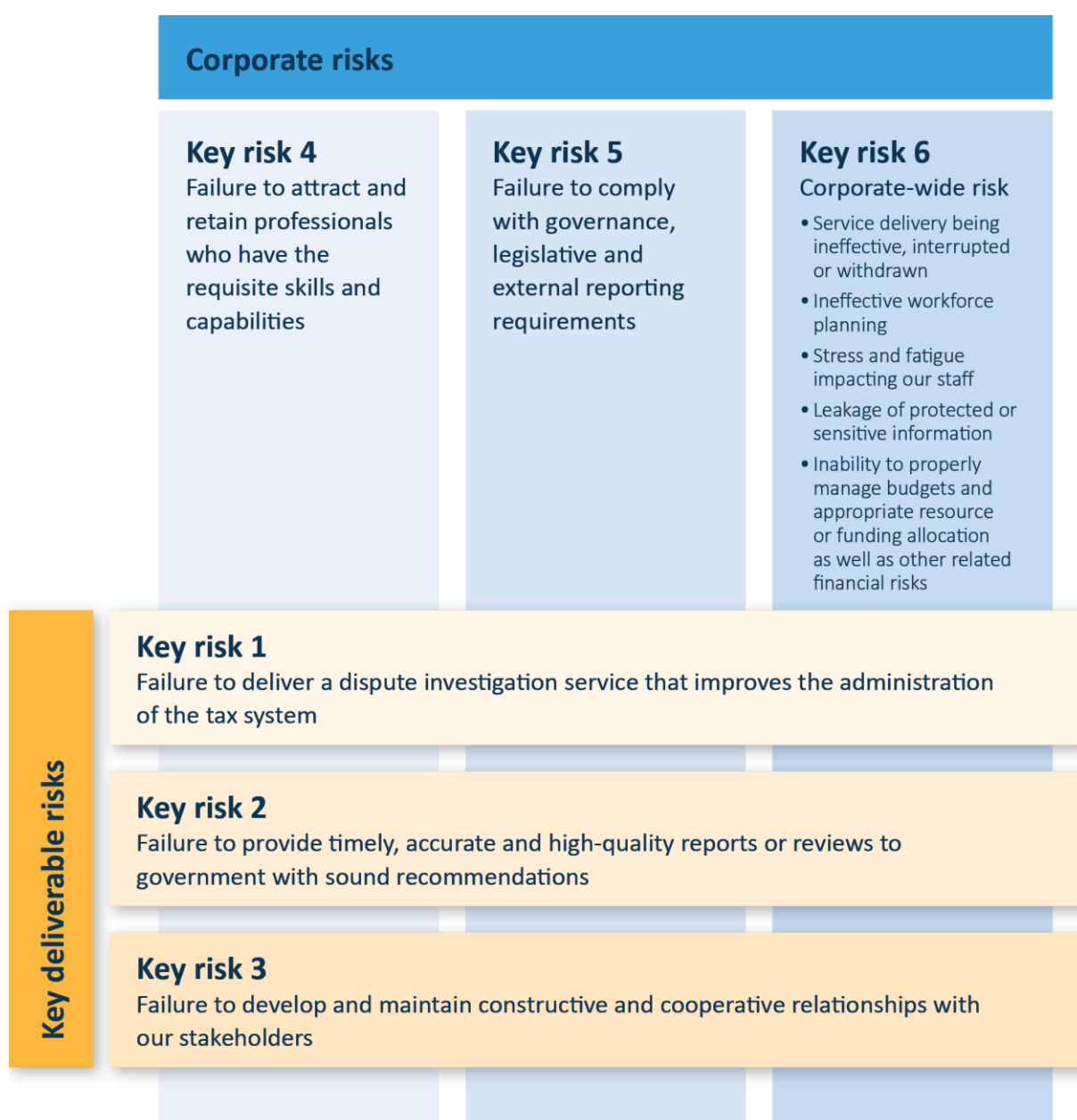
The key risks to our operational requirements and objectives as outlined in our Risk Register are set out in Figure 4.4 on the following page.

### *Integration with our performance framework*

We have integrated our Risk Framework with our performance framework. Refer to Appendix D for more detail.

Our Risk Framework highlights key risk principles such as our risk appetite and tolerance, risk culture, roles and responsibilities, linkages to the Corporate Plan, risk assessments, risk register, integrated plans and how we conduct risk reviews.

Figure 4.4 – Key risks



## Co-operation with other organisations

The IGTO engages and works collaboratively with several different organisations to achieve our purpose. We have listed some below that we consider will make a significant contribution towards those purposes.

### The Australian Taxation Office and Tax Practitioners Board

In addition to engagements and interactions which are statutorily mandated, the IGTO also communicates regularly with the ATO and the TPB so that we are briefed on upcoming programs and provided with early insight and access to information regarding new measures or resource-allocation decisions. Any new systems, processes or legislative measures or changes in resource allocations by the ATO or TPB will have flow-on effects to the taxpayer and tax professional communities. This, in turn, may lead to increased disputes and other concerns being raised with the IGTO. Early engagement enables the IGTO to anticipate and make similar resource allocation and related decisions to respond and assist the community.

The IGTO has had an agreed arrangement (Operational Guidelines) with the ATO for the conduct of our dispute and review investigation functions. Due to the small number of dispute and review investigations about the TPB and a smaller pool of officers engaging in these matters, no such guidelines have been developed for managing dispute and review investigations in relation to the TPB.

### The Treasury

The IGTO has a memorandum of understanding arrangement with the Department of the Treasury for the delivery of selected shared services. The arrangement provides for cost-effective delivery of services that both support our corporate functions and facilitates deployment of available resources toward our community service outputs.

## The Commonwealth Ombudsman, the Australian National Audit Office (ANAO), the National Anti-Corruption Commission (NACC), the Australian Small Business and Family Enterprise Ombudsman (ASBFEO)

There are statutory provisions which mandate the transfer or referral of tax complaints and disputes between the IGTO, Commonwealth Ombudsman, NACC and ASBFEO.<sup>7</sup> We maintain strong working relationships with the Commonwealth Ombudsman and ASBFEO to assure that complaints and disputes are transferred effectively and efficiently so that service delivery to the community is optimised. We aim to establish and maintain a strong and productive working relationship with the NACC.

We also work closely with the Auditor-General and the ANAO when identifying potential issues for review investigation. We collaborate with both the Commonwealth Ombudsman and Auditor-General to ensure that our review investigations and related findings are co-ordinated, while leveraging any previous or related work programs.

## Professional and Industry Bodies, Practitioners and Academics

The IGTO welcomes any significant insights and contributions of professional and industry bodies, practitioners and academics. This includes identifying potential areas for review investigation, participation in the review investigation through formal and informal submissions, and engagement consultations during the review investigations themselves. Through these ongoing engagements with practitioners, academics, professional and industry bodies, discussions groups and other forums, the IGTO can receive direct input from professionals on the administration of the tax system, especially in relation to issues of concern and potential improvement opportunities. The IGTO is also grateful for any assistance that professional and industry bodies, practitioners and academics play in assisting the IGTO to deliver important messages effectively to the broader community.

# 5

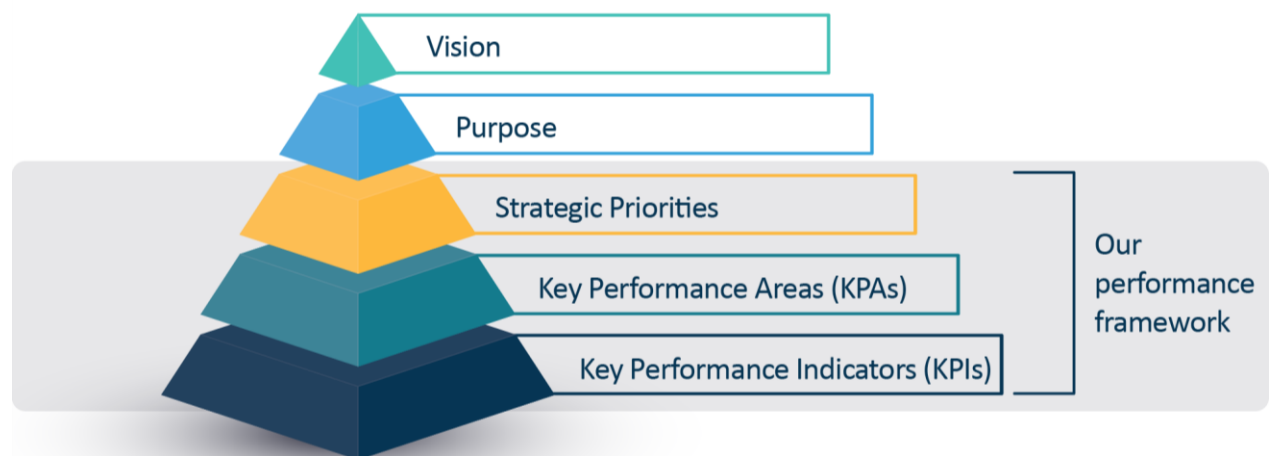
## OUR PERFORMANCE FRAMEWORK

# Our performance framework

Our performance framework is intended to inform Parliament and other stakeholders of our activities and make us accountable to the Australian community. It naturally supports our vision and purpose.




Our strategic priorities inform our framework and outline the areas we must focus on to meet our objective of improving tax administration for the benefit of the Australian community. Key performance areas (**KPAs**) and key performance indicators (**KPIs**) assess our performance in achieving these priorities.

Figure 5.1 – Our performance framework



## Our strategic priorities

Figure 5.2 – Our strategic priorities

 <p>Deliver an <b>accessible</b> and <b>efficient</b> dispute investigation service that is independent, relevant and timely</p>	<p><b>Provide assurance and advice through thorough investigation</b></p> <p>Continuously improve our processes and communications for dispute investigations to minimise delay and deliver timely and meaningful recommendations and outcomes.</p> <p>Develop processes to undertake own-initiative investigations to deliver more timely recommendations on specific areas of tax administration that are generating community concern.</p> <p><b>Transform our approach to dispute investigations</b></p> <p>Identify through our dispute investigations opportunities for broader systemic improvements.</p> <p><b>Implement a new case management system</b></p> <p>Implement a new case management system that will provide a modern and secure platform for engaging with taxpayers, their representatives as well as the ATO and the TPB. The case management system will also assist us to improve the effectiveness and transparency of our investigative processes.</p>
 <p>Support the <b>integrity</b> of the tax and superannuation systems and our own <b>accountability</b> as an Integrity Agency within those systems</p>	<p><b>Foster a culture of fairness, integrity and accountability</b></p> <p>Uphold the highest standards of accountability for ourselves and the agencies that we oversee through the development of an integrity framework to reflect our values, principles and practices in all of our dealings.</p> <p>Develop and implement policies and processes to discharge our obligations under the National Anti-Corruption Commission framework.</p> <p><b>Refresh our protocol and guidelines with the ATO</b></p> <p>Refresh our protocols and guidelines with the ATO to better communicate expectations and to support the conduct of effective investigations, including escalation of significant matters of concern to senior officers for consideration.</p>
 <p>Identify, through <b>consultation</b> and <b>engagement with stakeholders</b>, improvements to taxation administration decisions, actions and systems</p>	<p><b>Enhance our relationships with stakeholders</b></p> <p>Enhance our relationships with the tax and superannuation professional community in Australia and overseas by leveraging pre-established networks and identifying opportunities to expand these relationships. This includes international ombudsmen organisations, academia, research organisations and revenue authorities in other jurisdictions.</p>



Improve community  
**awareness** of our  
independent services

### **Refine our communication strategy**

Leverage stakeholder relationships, partner agencies and community organisations to complement existing communication channels to raise awareness and promote our services to all taxpayers, including those who are in vulnerable situations or located outside of major metropolitan centres.



**Communicate with  
Influence** to effect  
improvements to tax  
and superannuation  
administration

### **Inform and influence public debate and dialogue on issues affecting tax and superannuation administration**

Actively participate in public debate and dialogue on areas affecting tax and superannuation administration through published investigation reports, briefings to the Minister, participation in Parliamentary Committee and other Government inquiries, Senate Estimates and through publication of thought leadership and research papers.



Provide **evidence-based**  
and **trusted advice** to  
Government

### **Improve data systems and capability to capture and report evidence in meaningful ways**

Improve our systems information and data capture, analysis and reporting capabilities to deliver meaningful reports and briefings that inform recommendations for improvement.

#### **Leverage subject-matter experts**

Leverage experts with deep subject-matter knowledge in law, finance and data to assist us to deliver timely and meaningful outcomes.



Develop relevant expertise,  
capability and resilience for  
**our people**

### **Attract and retain tax and superannuation experts**

The complexity of Australian tax and superannuation laws necessitates requisite specialist expertise in order to navigate, investigate and identify options for resolution or recommendations for improvement.

Establish ourselves as an employer of choice to attract, recruit and retain a diverse range of individuals with tax and superannuation expertise, investigative and client service skills to assist the community.

Ensure that all of our investigators receive training in accordance with the Australian Government Investigation Standards and other relevant training to bolster and maintain their expertise, capabilities and resilience.

#### **Building resilience and maintaining staff health and wellbeing**

Support our team to build their resilience during high stress and high impact investigations and ensure that their wellbeing is maintained, including appropriate adaptations to accommodate our officers working from home or in remote locations.



## Key performance areas

The strategic priorities on the previous page are supported by our KPAs. Figure 5.3 on the following page describes each KPA and shows which priorities they support.

## Key performance indicators

Our KPIs contain measures for each of the KPAs set out in Figure 5.3.

We monitor and measure our performance against these KPIs and report on them annually.

The details of the performance criteria and targets for the next four years are provided in Appendix E.

The annual performance statement in our Annual Report will provide information about our performance against our objectives for each year.

**Figure 5.3 – Our key performance areas**

<p><b>KPA 1</b></p> <p>Provide an independent, efficient and effective dispute investigation service to assist the community and improve the integrity and 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> <li>• Ensure that our protocols, policies and procedures that support the integrity and administration of the system are regularly reviewed and up to date.</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>

# 6

## APPENDICES

# Appendices

## Appendix A: IGTO has oversight of the following taxation laws

The IGTO may investigate administrative actions under the following legislation and their associated regulations, which confer powers or functions on the Commissioner of Taxation.

- *A New Tax System (Australian Business Number) Act 1999*
- *A New Tax System (Goods and Services Tax) Act 1999*
- *A New Tax System (Luxury Car Tax) Act 1999*
- *A New Tax System (Wine Equalisation Tax) Act 1999*
- *Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020*
- *Commonwealth Places Windfall Tax (Collection) Act 1998*
- *Coronavirus Economic Response Package (Payments and Benefits) Act 2020*
- *Excise Act 1901*
- *Excise Tariff Act 1921*
- *Foreign Acquisitions and Takeovers Act 1975*
- *Fringe Benefits Tax Assessment Act 1986*
- *Fuel Tax Act 2006*
- *Higher Education Support Act 2003*
- *Income Tax Assessment Act 1936*
- *Income Tax Assessment Act 1997*
- *International Tax Agreements Act 1953*
- *Petroleum Resource Rent Tax Assessment Act 1987*
- *Product Grants and Benefits Administration Act 2000*
- *Product Stewardship (Oil) Act 2000*
- *Register of Foreign Ownership of Water or Agricultural Land Act 2015*
- *Small Superannuation Accounts Act 1995*
- *Superannuation Contributions Tax (Assessment and Collection) Act 1997*
- *Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997*
- *Superannuation (Government Co-contribution for Low Income Earners) Act 2003*
- *Superannuation Guarantee (Administration) Act 1992*
- *Superannuation Industry (Supervision) Act 1993*
- *Superannuation (Self-managed Superannuation Funds) Taxation Act 1987*
- *Superannuation (Unclaimed Money and Lost Members) Act 1999*
- *Taxation Administration Act 1953*
- *Taxation (Interest on Overpayments and Early Payments) Act 1983*
- *Trust Recoupment Tax Assessment Act 1985*

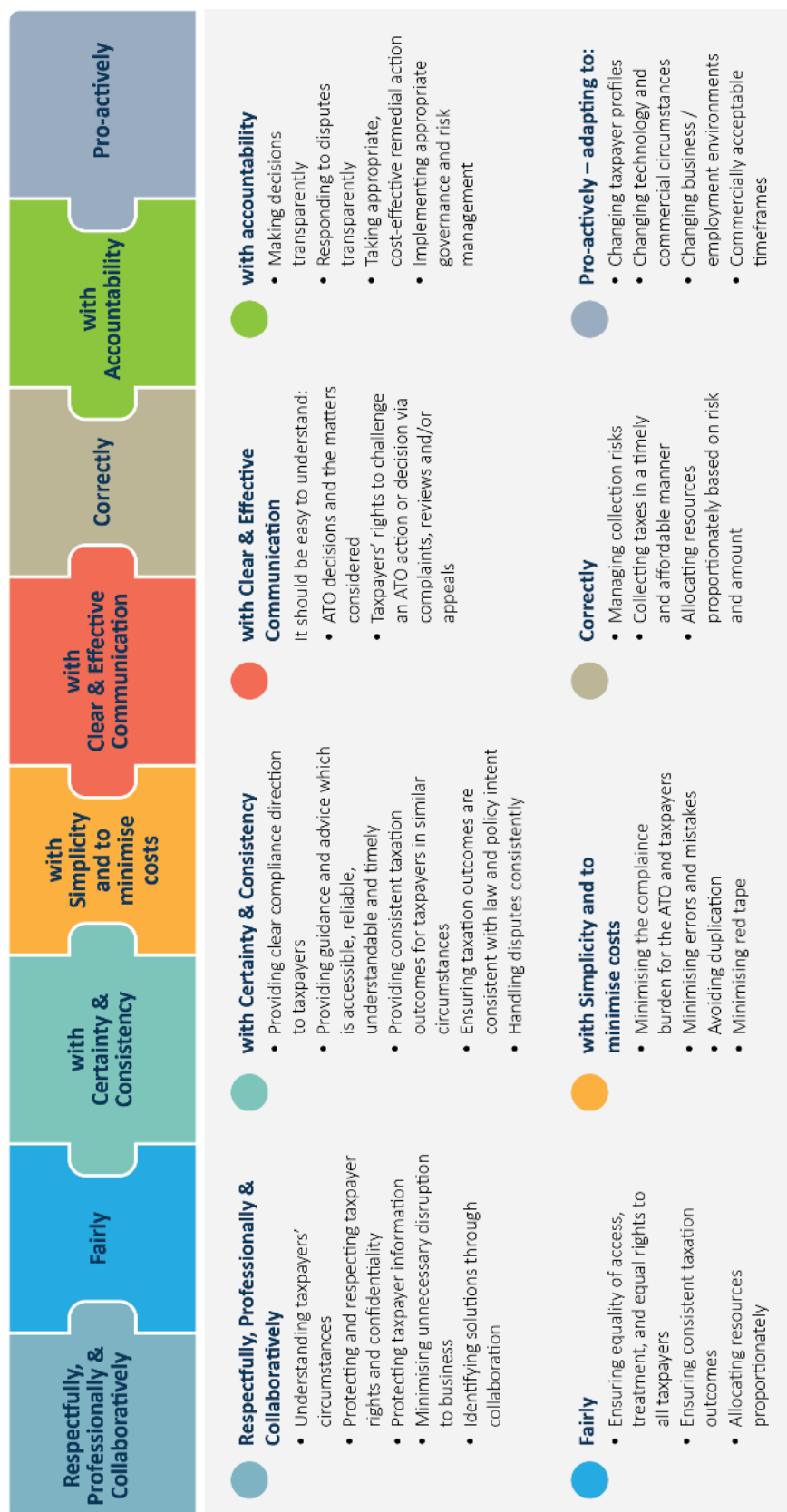
The IGTO may also investigate administrative actions of the TPB under the *Tax Agent Services Act 2009* and regulations made under that Act.

## Appendix B: An overview of our framework of good tax administration

### Features of good tax administration



### Tax administration laws should be administered...



COMMUNITY PRINCIPLES	COMMENTS AND EXPLANATION
<i>The community expects the tax administration laws to be administered...</i>	
<p><b>Fairly</b> – by delivering:</p> <ul style="list-style-type: none"> <li>• Equality of access, treatment and rights to taxpayers</li> <li>• Consistent taxation outcomes for all taxpayers</li> <li>• Proportionate resource allocation</li> </ul>	<p>Administration which is delivered fairly should provide equal access, treatment and equal rights to all taxpayers.</p> <p>There should be an appropriate allocation of resources based on the needs of users in the system.</p>
<p>With <b>certainty &amp; consistency</b> by:</p> <ul style="list-style-type: none"> <li>• Providing clear compliance direction to taxpayers</li> <li>• Providing guidance and advice which is accessible, reliable, understandable, and timely</li> <li>• Providing consistent taxation outcomes for taxpayers in similar circumstances</li> <li>• Ensuring taxation outcomes are consistent with the law and policy intent</li> <li>• Handling disputes consistently</li> </ul>	<p>The fair administration of taxation laws is enhanced where those laws provide clear direction to taxpayers in relation to compliance and consistent outcomes across a range of taxpayer circumstances and consistent with the policy intended.</p> <p>For example, administration of taxation laws that are applicable to small business taxpayers should not only require consistent treatment as between small business taxpayers but within this ‘class’ of taxpayers. The laws should be administered in a way that provides consistent and certain outcomes for taxpayers.</p> <p>A deficiency in this regard would be an area for improved taxation administration.</p>
<p>With <b>clear &amp; effective communication</b> – it should be easy to understand:</p> <ul style="list-style-type: none"> <li>• ATO decisions and the matters that were considered</li> <li>• Taxpayers’ rights to challenge an ATO action or decision via complaints, reviews and/or appeals</li> </ul>	<p>Clear and effective communication helps taxpayers to understand their rights and obligations, and assists them to make sense of their experience engaging with the tax system. Where actions and decisions are well-communicated, it can assist to minimise the risk of unnecessary disputes.</p> <p>Furthermore, effective communication of taxpayers’ rights fosters confidence in the fairness and integrity of the tax system which, in turn, aids in fostering voluntary compliance.</p>
<p>So they are easy to use – aim for <b>simplicity</b> and to <b>minimise costs</b> as well as:</p> <ul style="list-style-type: none"> <li>• Minimise the compliance burden for the ATO and taxpayers</li> <li>• Minimise errors and mistakes</li> <li>• Avoid duplication</li> <li>• Minimise red tape</li> </ul>	<p>It is almost self-evident that administration of taxation laws should aim for simplicity and to minimise the compliance cost for taxpayers – especially small business taxpayers and individuals – who are the least resourced to ‘absorb’ such compliance costs. However, there should be no discrimination in minimising compliance costs across all taxpayers – individuals, businesses, superannuation funds and other entities.</p>

COMMUNITY PRINCIPLES	COMMENTS AND EXPLANATION
<i>The community expects the tax administration laws to be administered...</i>	
<p>So as to ensure tax is paid and collected <b>correctly</b>, including:</p> <ul style="list-style-type: none"> <li>• Management of collection risks - under and over collection</li> <li>• Timely and affordable collection</li> <li>• Proportionate resource allocation based on risk and amount to be collected</li> </ul> <p>By providing <b>accountability</b> through:</p> <ul style="list-style-type: none"> <li>• Transparent decision making</li> <li>• Transparent management of disputes and responses</li> <li>• Appropriate, cost-effective remedial action</li> <li>• Appropriate governance and risk management</li> </ul>	<p>The correct collection of taxation in accordance with the instructions of the Parliament and the Executive should also be a self-evident feature of good taxation administration.</p> <p>The allocation of resources necessarily involves a balanced assessment of risk management and priorities. These priorities are not always within the control of the administrators in the system.</p> <p>Trust in decisions made is enhanced where there is increased transparency around the decision-making process and decisions made.</p>
<p><b>Pro-actively</b> – can adapt and respond to:</p> <ul style="list-style-type: none"> <li>• Changing taxpayer profiles</li> <li>• Changing technology and commercial circumstances</li> <li>• Changing business / employment environments</li> <li>• Commercially acceptable timeframes</li> <li>• Ensure data is used efficiently</li> </ul>	<p>The dynamic nature of the business and commercial environment necessitates that the administration of taxation systems is flexible and responsive — to the changing taxation laws, changing mix of taxpayers, changing circumstances of taxpayers, changing technology and other environmental changes.</p>
<p><b>Respectfully, professionally &amp; collaboratively</b> by:</p> <ul style="list-style-type: none"> <li>• Understanding taxpayers’ circumstances</li> <li>• Protecting and respecting taxpayer rights and confidentiality</li> <li>• Protecting taxpayer information</li> <li>• Minimising unnecessary disruption to business</li> <li>• Identifying solutions through collaboration with business, practitioners and taxpayers</li> </ul>	<p>Respectful, professional, and collaborative interactions in the administration of taxation laws can contribute to many of the features of improved taxation administration noted above.</p> <p>Privacy of taxpayer information is also part of fostering trust and respectful interactions.</p>

## Appendix C: Case categories for IGTO case management

The IGTO adopts the definition of a complaint and dispute as per the Australian Standard AS 10002:2022.

*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.*

*Dispute – unresolved complaint escalated internally or externally, or both.*

Dispute Assurance - Independent Assistance and Assurance	
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., the 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)
Dispute Investigations - Investigations into unresolved complaints	
Category 3.1	<b>Investigations pending ATO review</b> – IGTO identifies issues requiring formal investigation and options for resolution and requires the matter to be dealt with by an identifiable ATO officer providing accountability for the management and resolution of the complaint. IGTO also checks the ATO handling of the complaint for satisfactory conclusion
Category 3.2	<b>Uncomplicated Disputes</b> – IGTO investigates independently, engages with the ATO to verify facts and issues, determines the most appropriate and timely actions, and identifies who will take them for early resolution
Category 3.3	<b>Frequently Raised Dispute Issues</b> – IGTO identifies the case as involving a common area of dispute that is capable of being resolved efficiently and effectively through pre-agreed investigation processes
Category 4	<b>Complex Disputes</b> – IGTO undertakes deeper inquiry and investigation to surface relevant evidence and determine the most appropriate options for resolution
Category 5	<b>Highly Complex Disputes</b> – IGTO investigates by engaging directly with ATO senior management, and provides ATO senior management with early warning of emerging risks and the opportunity to address sensitive issues



## Appendix D: Integration of Risk and Performance

	<b>KPA 1:</b> Provide an independent, efficient and effective dispute investigation service to assist the community and improve the integrity and administration of the tax system	<b>KPA 2:</b> Identify and investigate priority areas for improved tax administration	<b>KPA 3:</b> Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia	<b>KPA 4:</b> Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally	<b>KPA 5:</b> Develop and foster a diverse, engaged and resilient team
	<b>Potential consequences for our agency's performance</b>				
<b>Key Risk 1:</b> Failure to efficiently deliver a dispute investigation service that enhances the taxpayer experience	Service lacks timeliness and quality. Diminished reputation.	Diminished ability to identify emerging issues and improvement opportunities.	Reports lack qualitative insight.	Collaboration with stakeholders lacks qualitative insight.	Loss of engagement and morale in team.
<b>Key Risk 2:</b> Failure to provide timely, accurate and high-quality reports or reviews to government with sound recommendations			Recommendations do not meet standard. Diminished reputation.		Loss of engagement and morale in team.
<b>Key Risk 3:</b> Failure to develop and maintain constructive and co-operative relationships with our stakeholders	Diminished ability to facilitate resolution, fewer disputes.	Diminished visibility of emerging issues and improvement opportunities.	Advice to government is less informed, developed or credible.	Inability to co-operate and collaborate with stakeholders.	Loss of engagement and morale in team.

	<b>KPA 1:</b> Provide an independent, efficient and effective dispute investigation service to assist the community and improve the integrity and administration of the tax system	<b>KPA 2:</b> Identify and investigate priority areas for improved tax administration	<b>KPA 3:</b> Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia	<b>KPA 4:</b> Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally	<b>KPA 5:</b> Develop and foster a diverse, engaged and resilient team
	<b>Potential consequences for our agency's performance</b>				
<b>Key Risk 4:</b> Failure to attract and retain professionals who have the requisite skills and capabilities	Insufficient skills and knowledge to handle complex disputes.	Diminished visibility of emerging issues and improvement opportunities.	Capacity and credibility gaps lead to less comprehensive advice.	Insufficient experience to co-operate and collaborate with stakeholders.	Loss of engagement and morale in team. Loss of resilience in team. Higher turnover.
<b>Key Risk 5:</b> Failure to comply with governance, legislative, integrity and external reporting requirements			Loss of reputation and credibility as a scrutineer office.	Loss of reputation and credibility as a scrutineer office.	Loss of engagement and morale in team.
<b>Key Risk 6:</b> Corporate-wide risk	Inability to deliver core service. Diminished reputation.	Inability to identify emerging issues and improvement opportunities.	Inability to deliver core service. Diminished reputation.	Inability to deliver service. Diminished reputation.	Loss of support for team and engagement from team. Higher turnover.

## Appendix E: Our KPIs in detail

KPA 1 — PROVIDE AN INDEPENDENT, EFFICIENT AND EFFECTIVE DISPUTE INVESTIGATION SERVICE TO ASSIST THE COMMUNITY AND IMPROVE THE INTEGRITY AND ADMINISTRATION OF THE TAX SYSTEM			
No.	KPIs	FY23 Reference Point	Benchmark FY24–FY27
1.1	<b>Contacts received</b> Statutory requirement – IGT Act, s 41(2)(a)	1,529	Analysis and comparison with prior year
1.2	<b>Number of Investigations under paragraphs 7(1)(a) and 7(1)(b) of the IGT Act:</b> <ul style="list-style-type: none"> <li>commenced, and</li> <li>finalised in the FY.</li> </ul> Statutory requirement – IGT Act, s 41(2)(b)	Commenced: 858  Finalised: 836	Analysis and comparison with prior year
1.3	<b>% of Investigations under paragraph 7(1)(a) of the IGT Act on hand and received that were finalised in the FY</b>	84%	95%
1.4	<b>Complainant survey results</b>	59% satisfaction – service 39% satisfaction – outcome 80% professionalism rating 36% – would use our services again despite not being satisfied with the outcome	70% satisfaction – service 50% satisfaction – outcome 85% professionalism rating 45% – would use our services again despite not being satisfied with the outcome
1.5	<b>% of Contacts lodged via dedicated webform or email</b>	72%	70%
1.6	<b>% of IGTO dispute investigations reviewed where the integrity of the investigation outcome is affirmed</b>	This is a new measure	90%

## KPA 2 – IDENTIFY AND INVESTIGATE PRIORITY AREAS FOR IMPROVED TAX ADMINISTRATION

No.	KPIs	FY23 Reference Point	Benchmark FY24–FY27
2.1	<b>IGTO Review Investigations commenced</b>  <b>Statutory requirement – IGT Act, s 41(c)(i)</b>	3 review investigations commenced in FY22	2 review investigations commenced in FY24
2.2	<b>Number of IGTO Review Investigation reports published each year</b>  <b>Statutory requirement – IGT Act, s 41(c)(i)</b>	2 to 4 review investigations finalised per year on average	2 review investigation reports published in FY24
2.3	<b>Refresh IGTO register of potential investigation topics through consultation with stakeholders and analysis of complaint and dispute trends</b>	2 consultations were undertaken to refresh the Register (December 2021 and May 2022)  One update published to the register (January 2022)	Undertake 2 consultation and reviews of the register of potential investigation topics in FY24

### KPA 3 – PROVIDE ADVICE THAT IS INDEPENDENT, TIMELY AND RELEVANT TO THE ADMINISTRATION OF TAXATION LAWS IN AUSTRALIA

No.	KPIs	FY23 Reference Point	Benchmark FY24–FY27
3.1	% of Review Investigation recommendations accepted (agreed, agreed in part, agreed in principle) by the ATO or TPB	100% of recommendations were agreed in full, in part or in principle	85% of recommendations made in review investigations published in FY24 were agreed in full, in part or in principle
3.2	Number of Agreed Business Improvements from Dispute Investigations accepted and implemented by the ATO or TPB	ATO accepted = 15 ATO implemented = 15 TPB accepted = 2 TPB implemented = 2	ATO accepted = 20 ATO implemented = 20 TPB accepted = 3 TPB implemented = 3
3.3	Number of Meetings or Briefings with the Minister, Government, the Australian Parliament and its Committees*	21	20
3.4	% of responses to Government, Treasury or Parliamentary inquiries that relate to taxation administration where IGTO is requested to contribute	100%	100%

\* Meetings and briefings with the ATO and TPB are included in KPA4.

#### KPA 4 – CO-OPERATE AND COLLABORATE WITH RELEVANT AGENCIES AND STAKEHOLDERS – BOTH DOMESTICALLY AND INTERNATIONALLY

No.	KPIs	FY23 Reference Point	Benchmark FY24–FY27
4.1	Number of Meetings or Briefings with the ATO and/or the TPB on IGTO review investigations or the dispute investigation service	146	100
4.2	Number of memberships maintained in relevant domestic and international organisations – including legal, accounting, taxation and ombudsman organisations	All relevant memberships maintained	All relevant memberships maintained
4.3	Number of domestic and international conferences and forums, stakeholder discussion groups or workshops attended by IGTO	44	30
4.4	Potential audience reach <sup>8</sup> and media mentions relating to the IGTO and our services	23.3 million	20 million

## KPA 5 – DEVELOP AND FOSTER A DIVERSE, ENGAGED AND RESILIENT TEAM

No.	KPIs	FY23 Reference Point	Benchmark FY24–FY27
5.1	<b>Monitor results from internal and external staff engagement and capability surveys</b>	Staff survey results for IGTO (from Australian Public Service Commission and IGTO staff survey), demonstrate 86% of staff consider they have access to the resources and expertise to perform their duties and 90% of staff have high satisfaction levels with their employment at IGTO	Analysis and comparison with prior year
5.2	<b>Average hours in undertaking learning and development/ training including dedicated mandatory integrity training per full time employee, including those that contribute to the continuing professional development requirement for the various professional associations</b>	An average of 57 hours of learning and development completed per full time employee	Average 40 hours per annum per full time employee
5.3	<b>Monitor diversity in the agency — including the percentage of female and culturally and linguistically diverse (CALD) staff across all levels</b>	Female: 37% Born overseas: 50% CALD: 47%	Analysis and comparison with prior year, APS averages and population distribution

## Glossary of Terms

Term or abbreviation	Detail or description
<b>AAT</b>	Administrative Appeals Tribunal
<b>ANAO</b>	Australian National Audit Office
<b>APS</b>	Australian Public Service
<b>ASBFEO</b>	Australian Small Business and Family Enterprise Ombudsman
<b>AS 10002:2022</b>	Australian Standard 10002:2022 Guidelines for complaint management in organizations (ISO 10002:2018, NEQ)
<b>AS/NZS ISO 31000:2018</b>	Australian New Zealand Risk Management Standard which adopts the 2018 International Risk Management Standard ISO 31000:2018 in full
<b>ATO</b>	Australian Taxation Office
<b>CALD</b>	Culturally and linguistically diverse
<b>Case</b>	The IGTO's treatment of a contact
<b>Category</b>	A category of a case
<b>Complaint</b>	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
<b>Complainant</b>	A person, organisation or their representative (including clients, consumers, service users, and customers) making a complaint
<b>Contact</b>	Any external contact received by the IGTO into our complaint management system. Contacts are made up of complaints and disputes
<b>Dispute</b>	Unresolved complaint escalated internally or externally, or both
<b>Dispute Assurance</b>	A dispute that is closed as a Category 0 – 2 case
<b>Dispute Investigation</b>	Investigation of an ATO/TPB action or decision that is the subject of dispute – Category 3.2 - 5 cases
<b>Dispute Investigation Service</b>	This describes the investigation services provided to complainants in addressing complaint enquiries and disputes. This is a subset of the Tax Ombudsman Function
<b>Finalised</b>	A contact is finalised when the IGTO has finished taking action in response to that contact
<b>FY22</b>	Financial year ending on 30 June 2022
<b>FY23</b>	Financial year ending on 30 June 2023
<b>FY24</b>	Financial year ending on 30 June 2024
<b>FY25</b>	Financial year ending on 30 June 2025
<b>FY26</b>	Financial year ending on 30 June 2026
<b>FY27</b>	Financial year ending on 30 June 2027



Term or abbreviation	Detail or description
ICT	Information and communications technology
IGT	Inspector-General of Taxation
IGTO	Inspector-General of Taxation and Taxation Ombudsman
IGT Act	<i>Inspector-General of Taxation Act 2003</i>
IGTO Agency	Inspector-General of Taxation and employees of the IGT
Investigation	An official examination of the facts about an alleged, apparent or suspected shortcoming
Investigation pending ATO review	A category 3.1 case
Issue	A topic of tax administration that is the subject of a case
ISO	International Organization for Standardisation
KPA	Key performance area
KPI	Key performance indicator
NACC	National Anti-Corruption Commission
Outcome	<p>The end result of a contact with the IGTO. These can vary depending on the type of contact, and can include:</p> <ul style="list-style-type: none"> <li>• rectifying the situation for a person (such as restoring a payment, waiving a debt, a different decision, a better explanation from the agency, and an apology)</li> <li>• assistance or advice for a person (such as referral to a more appropriate avenue, a better explanation by us on review rights, advice on how to make a complaint, and an agency considering a matter in a more timely manner)</li> <li>• outcomes which reflect our role as independent and impartial (such as independent assurance that the agency's decision was lawful and reasonable)</li> <li>• outcomes for the broader community (such as changes to an agency's policies or practices).</li> </ul>
Out of Jurisdiction	A contact* about a matter which the IGTO has no legal power under the <i>Inspector-General of Taxation Act 2003</i> to investigate
Own-Initiative Investigations	An investigation into actions taken by a tax official in relation to administrative matters under a tax law, conducted under the Inspector-General's own-initiative power (s7(1)(b) IGT Act)
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
Review Investigation	An investigation conducted pursuant to subsections 7(1)(c) or (d) of the <i>Inspector-General of Taxation Act 2003</i>
Risk Framework	The IGTO's Risk Management Policy and Framework

Term or abbreviation	Detail or description
<b>Taxation law</b>	<p>(a) an Act of which the Commissioner has the general administration (including a part of an Act to the extent to which the Commissioner has the general administration of the Act); or</p> <p>(b) legislative instruments made under such an Act (including such a part of an Act); or</p> <p>(c) the <i>Tax Agent Services Act 2009</i> or regulations made under that Act.</p> <p>A full list of relevant Acts is provided in Appendix A.</p>
<b>Tax official</b>	<p>(a) an ATO official; or</p> <p>(b) a Board member of the Tax Practitioners Board; or</p> <p>(c) an APS employee assisting the Tax Practitioners Board as described in section 60-80 of the <i>Tax Agent Services Act 2009</i>; or</p> <p>(d) a person engaged on behalf of the Commonwealth by another tax official (other than an ATO official) to provide services related to the administration of taxation laws; or</p> <p>(e) a person who:</p> <ul style="list-style-type: none"> <li>(i) is a member of a body established for the sole purpose of assisting the Tax Practitioners Board in the administration of an aspect of taxation laws; and</li> <li>(ii) receives, or is entitled to receive, remuneration (but not merely allowances) from the Commonwealth in respect of his or her membership of the body.</li> </ul>
<b>Tax Ombudsman function</b>	Encompasses both the Dispute Investigation Service and Own-Initiative Investigations
<b>Within Jurisdiction</b>	A contact* about a matter the IGTO may investigate under the <i>Inspector-General of Taxation Act 2003</i>
<b>TPB</b>	Tax Practitioners Board
<b>ZTNA</b>	Zero Trust Network Access

## End notes

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- 1 Section 7 of the *Inspector-General of Taxation Act 2003* provides that the functions of the Inspector General (refer section 7) are as follows:
  - (a) to investigate action affecting a particular entity that:
    - (i) is taken by a tax official; and
    - (ii) relates to administrative matters under a taxation law; and
    - (iii) is the subject of a complaint by that entity to the Inspector General;
  - (b) to investigate other action that:
    - (i) is taken by a tax official; and
    - (ii) relates to administrative matters under a taxation law;
  - (c) to investigate systems established by the Australian Taxation Office, or Tax Practitioners Board, to administer taxation laws, including systems for dealing or communicating:
    - (i) with the public generally; or
    - (ii) with particular people or organisations;
    - (iii) in relation to administrative matters under those laws;
  - (d) to investigate systems established by taxation laws, but only to the extent that the systems deal with administrative matters;
  - (e) to investigate action that is the subject of a part of a complaint:
    - (iv) transferred to the Inspector General by the Ombudsman under paragraph 6D(4)(b) of the *Ombudsman Act 1976*; or
    - (v) that the Ombudsman advises, under paragraph 10(1)(b) of this Act, does not need to be transferred under subsection 10(1) of this Act;
  - (f) to report on those investigations.
- 2 The IGTO must comply with the Australian Privacy Principles contained in the *Privacy Act 1988* which regulate how agencies may collect, hold, use or disclose personal information, and how individuals may access and correct personal information held about them.

Personal information is defined by section 6 of the *Privacy Act 1988* as information or an opinion about an identified individual, or an individual who is reasonably identifiable:

  - (g) whether the information or opinion is true or not; and
  - (h) whether the information or opinion is recorded in a material form or not.
- 3 In 2022, the Government announced that it would abolish the AAT to be replaced by another administrative review body. It is likely that the IGTO will retain powers to refer questions to that new body.
- 4 A similar process is followed for TPB complaints and disputes.
- 5 Reserve Bank of Australia, Statement on Monetary Policy – August 2023, <[www.rba.gov.au](http://www.rba.gov.au)>.
- 6 The only other funding relates to inter-agency staff movements and services received free of charge.
- 7 *Inspector-General of Taxation Act 2003*, s 10; *Ombudsman Act 1976*, s 6D and 6(16); *Australian Small Business and Family Enterprise Ombudsman Act 2015*, s 69.
- 8 ‘Potential audience reach’ is a metric used by communications professionals to assess the ‘reach’ or ‘spread’ of media activity.