



Australian Government
Australian Taxation Office

Taxpayers' charter

What you need to know

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COMMISSIONER'S FOREWORD



We want to manage the tax system in a way that builds community confidence. To do this, we need to have a relationship with the community based on mutual trust and respect.

In building that relationship, we:

- are open, transparent and accountable in our dealings with the community
- are professional, responsive and fair, taking into account your circumstances and previous compliance behaviour
- try to make it as easy as possible for you to comply with your tax obligations
- help you to comply by giving you advice and information you can rely on
- try to reduce the cost to you of complying, and
- are firm with those who try to avoid their obligations and effective in bringing them to account.

The taxpayers' charter explains what you can expect from us in meeting these commitments.

It has received strong community support and we are committed to following it in all our dealings with you.

Michael D'Ascenzo
Commissioner of Taxation

INTRODUCTION

The charter sets out the way we conduct ourselves when dealing with you. It will help you to understand:

- your rights
- the service and other standards you can expect from us
- your important tax obligations, and
- what you can do if you are not satisfied with our decisions, actions or service, or you want to make a complaint.

It is for everyone who deals with us on tax, including superannuation, excise and the other laws we administer.

We review the content of this publication regularly and also monitor how well we meet the commitments we make. We do this with input from taxpayers, our staff and others.

! Throughout this publication, unless we say otherwise, 'tax' means all matters dealt with by the Tax Office.

Your rights

You can expect us to:

01

Treat you fairly and reasonably

02

Treat you as being honest in your tax affairs unless you act otherwise

03

Offer you professional service and assistance to help you understand and meet your tax obligations

04

Accept you can be represented by a person of your choice and get advice about your tax affairs

05

Respect your privacy

06

Keep the information we hold about you confidential in accordance with the law

07

Give you access to information we hold about you in accordance with the law

08

Give you advice and information you can rely on

09

Explain to you the decisions we make about your tax affairs

10

Respect your right to a review

11

Respect your right to make a complaint

12

Administer the tax system in a way that minimises your costs of complying

13

Be accountable for what we do

01

Treating you fairly and reasonably

We will:

- treat you with courtesy, consideration and respect
- behave with integrity and honesty
- act impartially
- respect and be sensitive to the diversity of the Australian community
- make fair and equitable decisions in accordance with the law, and
- resolve your concerns, problems or complaints fairly and as quickly as possible.

MAKING FAIR AND EQUITABLE DECISIONS

We apply the law consistently when we make a decision about your tax affairs. However, we listen to you and will take your circumstances into account if they are relevant to the decision and the law allows us to.

🔗 For more information see our publication *Treating you fairly and reasonably*.

02

Treating you as being honest in your tax affairs unless you act otherwise

We presume you tell us the truth and that the information you provide is complete and accurate unless we have reason to think otherwise.

We recognise that people sometimes make mistakes when trying to meet their tax obligations. We differentiate between mistakes and deliberate actions. If you make a mistake, we give you the opportunity to explain. We listen to you and take your explanation into account.

SELF ASSESSMENT

The federal tax system is based on self assessment. This means you prepare the information you need to claim your entitlements and meet your obligations and report this information to us. Based on this information, you either make or receive a payment.

However, we have a responsibility to the community to ensure everyone complies with the tax laws. These laws give us time to review information you have given to us. In relation to income tax, for most people we have two years from the date of their assessment; for some others it is four years. Where there is evasion or fraud there is no time limit.

If we check your information, it does not mean we think you are dishonest but where we find discrepancies, we take follow-up action.

📌 For more information see our publication *Your honesty and complying with the tax laws*.

03

Offering you professional service and assistance to help you understand and meet your tax obligations

To do this, we:

- help you understand your rights and entitlements in our dealings with you
- give you our names. In very limited circumstances, where safety is an issue, we may give another form of identification. In many situations we introduce ourselves by our first name. However, if you ask or where we initiate contact with you – for example, to check information you have provided – we provide full names
- give you contact details so you can get further information if you need it. Where you have a more complex query, we put you in contact with someone who can help you
- get back to you when we say we will. If we cannot help you immediately, we take your contact details and get back to you as soon as possible
- aim to provide timely responses to your enquiries and requests. Our timeliness standards are published on our website at www.ato.gov.au, and
- apologise for our mistakes and fix them as quickly as possible.

To make it as easy as possible for you to comply with your tax obligations we:

- work with the community to develop services, publications and other information that meet community needs
- try to use plain and clear language in our publications and when speaking or writing to you, and
- provide advice and information in a way that meets your needs where possible. This includes access to services such as the Translating and Interpreting Service, the National Relay Service (for people with a hearing or speech impairment) and the Aboriginal and Torres Strait Islander Infoline.

04

Accepting you can be represented by a person of your choice and get advice about your tax affairs

You can get help with your tax affairs and in dealing with us. You can have different people deal with us on different matters. Help may include preparing tax returns, activity statements and objections against assessments; and getting advice about your tax affairs.

In most situations you can choose any person to help you but the laws set out who can charge a fee for providing this help. Generally, only a registered tax agent can charge a fee for handling your tax affairs, although there are some exceptions, for example, preparers of business activity statements.

You must tell us if you want a person to act on your behalf or discuss your tax affairs with us.

ⓘ You are still responsible for the accuracy of information you give us even if someone else, including a registered tax agent, helps you to prepare a tax return or other tax document.

➤ For more information see our publication *Who can help with your tax affairs*.

05

Respecting your privacy

In administering the tax laws, we collect information about you. We may get this information from you or from other parties. We must respect your privacy and keep your information confidential.

In some circumstances, the law allows us to disclose your information to others for specific purposes.

If you think that your privacy or the confidentiality of your tax information has been breached because of our actions, your first step should be to try and resolve it with the tax officer you have been dealing with (or phone the number you have been given).

If you are not satisfied, talk to the tax officer's manager. If you are still not satisfied, you can make a complaint (see page 16).

THE PRIVACY COMMISSIONER

If you are not satisfied with the way we have handled your complaint, the Privacy Commissioner may be able to help you. You can contact the Privacy Commissioner by:

- phoning the privacy hotline on **1300 363 992**, or
- writing to

Office of the Privacy Commissioner
GPO Box 5218
SYDNEY NSW 2001

🔗 For more information see our publication *Your privacy and the confidentiality of your tax affairs*.

06

Keeping the information we hold about you confidential in accordance with the law

The tax laws have secrecy provisions about using and disclosing your information.

Tax officers can only look at, record, discuss or disclose information about you when it is a necessary part of their job or where the law specifies that they may. The most common reasons for disclosing your information are to check your eligibility for government benefits, for law enforcement reasons and for collecting statistics.

If you contact us to discuss your tax affairs, you must have some proof of your identity. For example, if you phone us, you could prove your identity by giving your date of birth, your address (as notified to us previously) and details from a Tax Office-generated notice. Other information can also be used as proof, depending on your circumstances.

- For more information see our publication *Your privacy and the confidentiality of your tax affairs*.

07

Giving you access to information we hold about you in accordance with the law

The *Freedom of Information Act 1982* gives you the right to have access to information about you in documents we hold. You can also get access to documents that help us make decisions, such as public rulings, Tax Office procedures and guidelines.

We may refuse to give you access to documents because they are exempt documents, for example, where disclosure could reasonably be expected to prejudice an investigation or the proper administration of the law.

The cost of freedom of information requests is set by the law.

If you want to access any of our documents, you should contact us first. We can provide copies of some of the more commonly requested documents without the need for you to make a freedom of information request. For example, we can provide a copy of any of your recent notices of assessment free of charge. We can also provide a copy of any of your recent tax returns, although there may be a small fee.

- For more information see our publication *Accessing information under the Freedom of Information Act*.

08

Giving you advice and information you can rely on

We aim to provide complete, accurate and consistent advice and information to make you aware of your rights and entitlements and to help you to understand and meet your obligations.

We offer advice and information that give you our view of how the laws we administer apply. This includes:

- published general advice and information that describe how the law works in a way that you can then apply to your particular circumstances. Our publications are either printed or available for download from our website **www.ato.gov.au**
- a written response to your request for advice. This advice may be of a general nature where you decide how it applies to your particular circumstances, or you may ask us to provide our view on how the law applies to your circumstances; and
- oral advice and information.

❗ When you want advice, you can contact us and we will help you to work out the form of advice most appropriate to your needs.

YOUR RIGHTS

We are committed to providing you with advice and information you can rely on, so we make every effort to ensure that it is correct.

If you follow our advice or information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, you are entitled to certain levels of protection under the law.

The level of protection you get from us making an adjustment to increase your liability or decrease your entitlement, or from being charged interest or having to pay a penalty, varies depending on:

- the type of advice you rely on
- the law it covers, and
- the reason for the mistake.

In some cases, time limits set by law will not allow us to make any adjustment.

🔍 For more information see our publication *Getting advice from the Tax Office*.

09

Explaining to you the decisions we make about your tax affairs

We provide you with a clear explanation of decisions we make about your tax affairs, except in limited circumstances. For example:

- if another person is involved, releasing information about our decision may breach their privacy or the secrecy provisions in the tax laws, and
- if we suspect fraud, we may not release information because it might jeopardise our investigations.

If you have questions, or you think we have made a mistake, use the contact details we provide with our decision to reach the person or area of the Tax Office handling your case.

🔗 For more information see our publication *If you're not satisfied*.

10

Respecting your right to a review

When we give you a decision about your tax affairs, we explain how you can get the decision reviewed and tell you if there are time limits.

If there are several review options, we explain how these differ. For example, some reviews look at questions of law and others involve checking that we followed the correct process in reaching the decision.

➔ For more information see our publication *If you're not satisfied*.

11

Respecting your right to make a complaint

If you are not satisfied with our decisions, service or actions, you have the right to make a complaint. We recommend that:

- you first try to resolve your problem with the tax officer you have been dealing with (or phone the number you have been given)
- if you are not satisfied, or if you find it difficult to raise the issue with the tax officer, talk to the tax officer's manager, and
- if you are not satisfied with the way your complaint is being handled, phone our complaints line on **13 28 70**.

You can also make a complaint by:

- lodging a complaints form online. It is available at **www.ato.gov.au** by searching for 'complaint'
- sending a Freefax on **1800 060 063**, or
- writing to
**Complaints
Australian Taxation Office
Locked Bag 40 DANDENONG VIC 3175**

THE COMMONWEALTH OMBUDSMAN

If you have a complaint, you should try to resolve it with us first. If you are unable to, or if you are not satisfied with the way we have handled your complaint, the Commonwealth Ombudsman may be able to help you.

The Commonwealth Ombudsman can investigate most complaints related to tax administration. Ombudsman investigations are independent, informal, private and free.

You can contact the Commonwealth Ombudsman's Office by:

- visiting their website at **www.comb.gov.au**
- phoning their National Complaints Line on **1300 362 072**
- visiting their nearest office (located in all capital cities), or
- writing to
**Commonwealth Ombudsman
GPO Box 442 CANBERRA ACT 2601**

▶ For more information see our publication *If you're not satisfied*.

12

Administering the tax system in a way that minimises your costs of complying

We try to make your dealings with us as straightforward and as convenient as possible by:

- making it easier for you to understand your tax obligations and how to meet them
- making it cheaper for you to comply by reducing the workload, time and effort involved; and
- producing products and services that make sense to you and that fit with the systems you use every day.

To do this effectively we:

- consult regularly with the community
- involve the community in the design of our products and services, and
- test prototype products and services with the people who will use them.

13

Being accountable for what we do

We take the need to be accountable and meet the commitments made in this charter very seriously.

When we make a decision about your tax affairs, we explain that decision and tell you about your rights and obligations in relation to it. We also give you contact details if you have any queries or need more information.

If we cannot resolve an issue quickly, we keep you informed on our progress. We take all reasonable steps to see issues through to resolution.

We share with the public details of the issues we are confronting and the results of our actions.

We consult with the community to measure our professionalism and how well we are performing against the commitments we make in this charter.

We are accountable to Parliament and the Australian community.

Your taxation obligations

We expect you to:

01

Be truthful in your dealings with us

02

Keep records in accordance with the law

03

Take reasonable care in preparing your tax returns and other documents and in keeping records

04

Lodge tax returns and other required documents or information by the due date

05

Pay your taxes and other amounts by the due date

06

Be cooperative in your dealings with us

01

Being truthful in your dealings with us

The tax system is based on you providing complete and accurate information. This includes:

- providing correct information on your tax returns and activity statements, and when claiming fuel payments
- providing the full facts and circumstances when you seek tax advice or request a private ruling, and
- answering questions completely, accurately and honestly.

➤ For more information see our publication *Your honesty and complying with the tax laws*.

02

Keeping records in accordance with the law

The law sets out the records you must keep for tax purposes.

Keeping good records allows you to prepare accurate tax returns and activity statements as well as helping you keep track of your financial affairs. Generally, your records must be in English and you must keep them for five years.

We publish a range of information on record keeping for different tax situations. If you would like more information, visit our website or contact us.

03

Taking reasonable care in preparing your tax returns and other required documents and in keeping records

You must take reasonable care in providing complete and accurate information in your tax returns, activity statements and other documents. This means you must take the amount of care that a reasonable person in your circumstances would take to meet their tax obligations.

You are responsible for your tax affairs even if someone else, including a registered tax agent, helps you.

📌 For more information see our publication *Your honesty and complying with the tax laws*.

04

Lodging tax returns and other required documents or information by the due date

Tax returns, activity statements and a number of other documents and information must be lodged by certain dates. Penalties can apply if you do not lodge on time.

If you are having difficulty in doing this, contact us before the document or information is due. Based on your circumstances, we may be able to give you extra time to lodge.

Even if you cannot pay the amount owing you should still lodge your tax return or activity statement on time. This will avoid penalties for failing to lodge on time. We may be able to allow you extra time to pay (see the next section).

05

Paying your taxes and other amounts by the due date

You must pay the taxes and other amounts you owe by the due date. If you are having difficulty doing this, contact us as soon as possible – preferably before the due date – to explain your situation. It may be possible to negotiate a payment arrangement or to give you extra time to pay your tax debt.

06

Being cooperative in your dealings with us

We prefer to work with you cooperatively, providing you with help to meet your tax obligations voluntarily. However, if you are uncooperative or obstructive, we may need to take firmer action. For example, we have formal access and information gathering powers that we use if necessary. People who are obstructive may even be prosecuted.

We ask that you treat tax officers with the same courtesy, consideration and respect they are expected to give you. If tax officers are subjected to rude or abusive behaviour they may end an interview or phone call.

MORE INFORMATION

There is more information about the rights and obligations outlined in this publication in *Taxpayers' charter – expanded version*. Other taxpayers' charter publications expand on particular rights, or on how these rights apply in particular situations.

You can view these by visiting www.ato.gov.au and searching for 'charter'. To have a copy posted to you, phone our publications line on **1300 720 092** and tell us the NAT number of the publication you want from the list below.

TAXPAYERS' CHARTER PUBLICATIONS

- *Taxpayers' charter – what you need to know* (NAT 2548)
- *Taxpayers' charter – expanded version* (NAT 2547)
- *Treating you fairly and reasonably* (NAT 2549)
- *Your honesty and complying with the tax laws* (NAT 2550)
- *Your privacy and the confidentiality of your tax affairs* (NAT 2552)
- *Getting advice from the Tax Office* (NAT 2553)
- *Accessing information under the Freedom of Information Act* (NAT 2554)
- *Who can help with your tax affairs* (NAT 2555)
- *If you're not satisfied* (NAT 2556)
- *If you're subject to enquiry or audit* (NAT 2558)
- *Fair use of our access and information gathering powers* (NAT 2559)

IF YOU HAVE AN ENQUIRY ABOUT YOUR TAX

We provide a number of ways for you to seek information from us:

- Internet **www.ato.gov.au**
- Fax **13 28 60** (selected information can be sent to your fax machine)
- Infolines
 - personal **13 28 61**
 - business **13 28 66**
 - superannuation **13 10 20**
 - fuel grants **1300 657 162**
 - Aboriginal and Torres Strait Islanders **13 10 30**
- Complaints **13 28 70**
- National Relay Service **13 36 77** (for people with hearing or speech impairment)
- Translating and Interpreting Service **13 14 50**

FEEDBACK ON THE CHARTER

If you have any questions or comments about this charter you can:

- email us at **charterreview@ato.gov.au** or
- write to

Taxpayers' Charter Team
GPO Box 9990
PERTH WA 6848

