



 Print whole section

Service commitments

Our service commitments assure ourselves and the community that our services are consistently a high standard.

Commitments to service

Understand the level of service you can expect when dealing with us under normal circumstances and our performance.

IT systems availability targets

Statistics on the availability performance of key Australian Taxation Office (ATO) IT services.

Commitment to child safety

Explains our commitment to child safety in any activities where we have contact with children.

Emissions reduction plan

Our agency's first emissions plan to minimise our carbon footprint and contribute to the nation's broader climate goals.

ATO environmental policy statement

An overview of the requirements of the Tax Office Environmental Management System and responsibilities of Tax Office employees in relation to this system.

QC 33507

Commitments to service

Understand the level of service you can expect when dealing with us under normal circumstances and our performance.

Last updated 26 September 2025

The ATO's current year service commitments set out the level of service when dealing with us under normal circumstances. During peak periods, we receive more calls than usual resulting in longer wait times. For example:

- July to October for individuals who pay income tax
- May to August for businesses, and
- during quarterly activity statement lodgment periods.

We may also 'block' calls from entering the ATO environment when inbound calls are expected to significantly exceed our capacity. This minimises the risk of clients queuing for excessively long periods of time, and then subsequently abandoning the call without receiving service.

We apologise for this inconvenience and thank you for your patience. Our self-serve options save time. Many enquiries can be managed using ATO online including myTax or the ATO app, or our self-help phone services.

You can find out about our performance against those commitments.

Further information about our commitments to you can be found in our Charter.

2025–26 Service commitments

Assessment indicators	Performance measures
Respond to enquiries within timeframes	<ul style="list-style-type: none"> • Average wait time for inbound general calls of less than 15 minutes • 40% of inbound tax practitioner calls answered within 7 minutes • 90% of electronic taxpayer requests finalised in 15 business days • 80% of private rulings finalised in 28 calendar days of receiving all necessary information • Responsiveness to referrals of unpaid superannuation – in 90% of employee referrals of unpaid super (where we have sufficient information to progress), we have prompted the employer within 28 days to self-assess
Process my lodgments within timeframes	<ul style="list-style-type: none"> • 94% of electronic tax returns and activity statements finalised in 12 business days – applies to current year tax returns only • 90% of electronic amendments finalised in 20 business days • 80% of paper tax returns, activity statements and amendments finalised in 50 business days • 93% of Australian residents' ABR registrations finalised in 20 business days • 93% of electronic Commissioner of Taxation registrations finalised in 20 business days
Resolve my complaint within timeframes	<ul style="list-style-type: none"> • 80% of complaints resolved within 28 business days
The ATO lets me know of status or delays	<ul style="list-style-type: none"> • Private rulings – if we find that your request raises particularly complex matters that will take more than

28 calendar days to resolve after receiving all the necessary information, we will aim to contact you within 14 calendar days to negotiate a due date (target 80%)

Note: The current year commitments to service are in line with the commitments we make under our ATO Charter.

Current year performance

Information about how we are performing against our commitments to service.

Service commitments 2024–25

Information about our 2024–25 service commitments performance, as at 30 June 2025.

QC 33670

Current year performance

Information about how we are performing against our commitments to service.

Last updated 30 January 2026

Performance indicators key

We use green, amber and red symbols to indicate how we performed in the given period.

Key performance indicators and status description

Key	Status
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 Green circle. Met or exceeded target.	Met or exceeded target
 Amber circle. Marginally failed target by less than two percentage points.	Marginally failed target by 2 percentage points or less; or for inbound general calls, average wait time of 15 minutes to 20 minutes
 Red circle. Failed target by two or more percentage points.	Failed target by more than 2 percentage points; or for inbound general calls, average wait time greater than 20 minutes

Note: Figures are rounded to the nearest whole number.

Performance against our service commitments

Table 1: Performance against commitments

Assessment indicator	Performance measure	Result	Current as at
1. Respond to enquiries within timeframes	Average wait time for inbound general calls of less than 15 minutes (see note 1)	7 minutes 33 seconds	Year to date at 31 December 2025
2. Respond to enquiries within timeframes	40% of tax practitioner calls answered within 7 minutes A total of 539,350 calls were answered while 39,279 calls	41%	Year to date at 31 December 2025

	were abandoned (7% of calls offered)		
3. Respond to enquiries within timeframes	90% of electronic taxpayer requests are finalised in 15 business days	97%	Year to date at 31 December 2025
4. Respond to enquiries within timeframes	80% of private rulings are finalised in 28 calendar days of receiving all necessary information	84%	Year to date at 31 December 2025
5. Respond to enquiries within timeframes	In 90% of employee referrals of unpaid super (where we have sufficient information to progress), we will have prompted the employer within 28 days to self-assess	100%	Year to date at 31 December 2025
6. Process lodgments within timeframes	94% of electronic tax returns and activity statements are finalised in 12 business days – applies to current year returns only	99%	Year to date at 31 December 2025

7. Process lodgments within timeframes	90% of electronic amendments are finalised in 20 business days (see note 2)	95%	Year to date at 30 November 2025
8. Process lodgments within timeframes	80% of paper tax returns, activity statements and amendments are finalised in 50 business days (see note 3)	95%	Year to date at 31 October 2025
9. Process lodgments within timeframes	93% of Australian residents' ABR registrations are finalised in 20 business days (see note 4)	99%	Year to date at 30 November 2025
10. Process lodgments within timeframes	93% of electronic Commissioner of Taxation registrations are finalised in 20 business days (see note 5)	98%	Year to date at 30 November 2025

11. Resolve my complaint within timeframes	80% of complaints are resolved within 28 business days	89%	Year to date at 31 December 2025
12. The ATO lets me know of status or delays	Private rulings – if we find that your request raises particularly complex matters that will take more than 28 calendar days to resolve after receiving all the necessary information, we will aim to contact you within 14 calendar days to negotiate a due date	92% against a target of 80%	Year to date at 31 December 2025

Notes on performance

1. The ATO 'blocks' calls from entering the ATO environment when inbound calls are expected to significantly exceed our capacity. This minimises the risk of taxpayers queuing for excessively long periods of time, and then subsequently abandoning the call without receiving service.
2. Results for December 2025 will be reported once the 20 business days timeframe has elapsed.
3. Results for November 2025 will be reported once the 50 business days timeframe has elapsed.
4. Results for December 2025 will be reported once the 20 business days timeframe has elapsed.

5. Results for December 2025 will be reported once the 20 business days timeframe has elapsed.

QC 33671

Service commitments 2024–25

Information about our 2024–25 service commitments performance, as at 30 June 2025.

Last updated 29 September 2025

Performance indicators key

We use green, amber and red symbols to indicate how we performed in the given period.

Key performance indicators and status description

Key	Status
 Green circle. Met or exceeded target.	Met or exceeded target
 Amber circle. Marginally failed target by less than two percentage points.	Marginally failed target by 2 percentage points or less; or for inbound general calls, average wait time of 10 minutes to 15 minutes
 Red circle. Failed target by two or more percentage points.	Failed target by more than 2 percentage points; or for inbound general calls, average wait time greater than 15 minutes

Performance against our service commitments

Our service commitments include:

- [Timely response](#)
- [Keep me informed](#)

Timely response

Performance against commitments

Indicator	Performance measure	Result	Current as at	Stat
Respond to enquiries within timeframes	Average wait time for inbound general calls of less than 15 minutes	09 minutes 01 seconds (see note 1)	Year to date as at 30 June 2025	 Met target
Respond to enquiries within timeframes	40% of tax practitioner calls answered within 7 minutes	41% (see note 1)	Year to date as at 30 June 2025	 Met target
Respond to enquiries within timeframes	90% of electronic taxpayer requests finalised in 15 business days	97%	Year to date as at 30 June 2025	 Met target
Respond to enquiries within timeframes	80% of private rulings finalised in 28 calendar days of receiving all necessary information	90%	Year to date as at 30 June 2025	 Met target
Respond to enquiries within timeframes	In 90% of employee referrals of unpaid super (where we	100%	Year to date as at 30 June 2025	 Met target

	have sufficient information to progress), we will have prompted the employer within 28 days to self-assess			
Process my lodgments within timeframes	94% of electronic tax returns and activity statements finalised in 12 business days - applies to current year returns only	99%	Year to date as at 30 June 2025	 Met target
Process my lodgments within timeframes	90% of electronic amendments finalised in 20 business days	97%	Year to date as at 30 June 2025	 Met target
Process my lodgments within timeframes	80% of paper tax returns, activity statements and amendments finalised in 50 business days	90%	Year to date as at 30 June 2025	 Met target
Process my lodgments within timeframes	93% of Australian residents' ABR registrations finalised in 20 business days	99% (see note 2)	Year to date as at 30 June 2025	 Met target

Process my lodgments within timeframes	93% of electronic Commissioner of Taxation registrations finalised in 20 business days	98%	Year to date as at 30 June 2025	 Met or exceeded target
Resolve my complaint within timeframes	85% of complaints resolved within 15 business days, or within the date negotiated with the taxpayer	99% (see note 3)	Year to date as at 30 June 2025	 Met or exceeded target

Keep me informed

Performance against commitments

Indicator	Performance measure	Result	Current as at	Status
The ATO lets me know of status or delays	Private rulings – if we find that your request raises particularly complex matters that will take more than 28 calendar days to resolve after receiving all the necessary information, we will aim to contact you within 14 calendar	89%	Year to date as at 30 June 2025	 Met or exceeded target.

	days to negotiate a due date (target 80%)			
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Notes on performance

1. Due to system issues, telephony data for 20 and 21 November 2024 is incomplete. The reported results are not materially impacted.
2. A change in methodology was made in April 2025 to enable more up-to-date reporting of performance. This change does not materially impact the calculation of our performance against this commitment.
3. 59% of complaints resolved in 15 business days, regardless of additional time negotiated with the taxpayer.

QC 101208

Commitment to child safety

Explains our commitment to child safety in any activities where we have contact with children.

Last updated 23 October 2025

Child safe commitment

The Australian Taxation Office (ATO) is committed to keeping children and young people safe. We aim to provide a respectful, inclusive and welcoming environment for all. We make sure children and young people are treated with respect and their rights and needs are considered.

To support this commitment, we:

- maintain an internal Child Safe Framework outlining staff and contractor responsibilities
- conduct an annual child safety risk assessment and applies strategies to reduce risks

- provide access to [Commonwealth Child Safe Framework](#) (CCSF) eLearn training for completion by appropriate staff.

While most staff have limited contact with children, interactions may occur in some instances, including:

- supporting taxpayers with their tax affairs
- delivering education programs
- recruiting employees under the age of 18 years.

Respecting equity and diversity

As an Australian Public Service agency, we are committed to fostering diversity in the workplace and recognising the diversity of the Australian community as set out in:

- the [Australian Public Service Commissioner's Direction 2016](#)
- [section 10A](#) of the *Public Service Act 1999*.

Compliance with the Commonwealth Child Safe Framework (CCSF)

We comply with all 4 requirements of the Framework by:

- conducting annual child safety risk assessments
- providing training and ensuring compliance with relevant legislation
- ensuring relevant staff (depending on the nature of their role) complete Working with Children Checks (or equivalent)
- supporting the National Principles for Child Safe Organisations
- publishing this annual statement of compliance.

In 2025, we reviewed our child safety risk assessment to:

- identify interactions with children and young people
- confirm risk ratings and controls remain appropriate
- ensure controls are current and effective.

Our overall child safety risk rating is VERY LOW.

Child safety initiatives

In 2025, we:

- promoted CCSF eLearn training
- reviewed our internal Child Safe Framework
- updated the ATO Employment Policy and complaints procedures to include reference to the Commonwealth Child Safe Framework.

Ongoing commitment

We will continue to lead by example, apply best practices, and foster a culture of child safety. We support the rights of children and young people to engage with the ATO in a safe and respectful way.

The framework is reviewed annually, and compliance is monitored through audits, staff feedback, and incident reviews.

Further information

For more information, contact: FPIIRisk@ato.gov.au

This content was prepared with the assistance of artificial intelligence and has been reviewed and approved by ATO staff to ensure accuracy and alignment with our standards.

QC 67567

Emissions reduction plan

Our agency's first emissions plan to minimise our carbon footprint and contribute to the nation's broader climate goals.

Last updated 27 February 2025

Read our *Emissions reduction plan* in portable document file (PDF) [Emissions reduction plan \(PDF, 306MB\)](#).

Accountable Authority sign off

The Australian Taxation Office (ATO) recognises it has a role to play in addressing climate change by implementing the Government's Net Zero in Government Operations Strategy. We understand that our operations affect climate change, and we are committed to leading by example in the transition towards a low-carbon future.

This Emissions Reduction Plan builds upon our agency's previous targets and action plans to minimise our carbon footprint and contribute to the nation's broader climate goals.

Our plan reflects our commitment to transparency, accountability, and continuous improvement in our environmental performance.

As the Commissioner of Taxation, I am the Accountable Authority for the Australian Taxation Office listed entity, which is comprised of the ATO, the Tax Practitioner's Board and the Australian Charities and Not-for-profits Commission (the ACNC), including the ACNC Advisory Board.

Through this plan, we pledge to:

- substantially reduce our greenhouse gas emissions
- improve energy efficiency across our operations
- transition to renewable energy sources
- promote sustainable practices in our operations
- foster a culture of environmental responsibility among our staff.

'The ATO is committed to achieving net zero emissions by 2030.

Together, we can create a more sustainable future for our nation and contribute to the global fight against climate change.'

Rob Heferen
Commissioner of Taxation
Registrar of the Australian Business Register, Australian Business Registry Services, and
Register of Foreign Ownership of Australian Assets.

Acknowledgement of Country

We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters

and community. We pay our respects to them, their cultures, and Elders past and present.

We recognise the unique relationship Aboriginal and Torres Strait Islander people have to Country, culture, and community, and the important role this plays in us all walking together as Australians.

About our emissions reduction plan

The purpose, background, context, governance, targets, priorities and actions for our emissions reduction plan.

Implementation of emissions reduction plan

Our plans and priorities for our emissions reduction plan.

QC 103542

About our emissions reduction plan

The purpose, background, context, governance, targets, priorities and actions for our emissions reduction plan.

Published 24 January 2025

Purpose

The ATO has an essential role in implementing emissions reduction initiatives in line with the Australian Government's [Net Zero in Government Operations Strategy \(PDF 10MB\) !\[\]\(262068887e9a753ab6fbea2bf5de5fe2_img.jpg\)](#) (the Strategy), developed by Department of Finance. The Strategy is the first of many steps in the Australian Government's approach to achieving net zero greenhouse gas emissions in its operations and reinstates public emissions reporting.

This plan sets out the steps the ATO will take to support the Strategy and achieve APS Net Zero by 2030. It encompasses both new and existing initiatives to reduce emissions that provide a pathway for the ATO to meet net zero targets.

Net zero greenhouse gas emissions

APS Net Zero 2030 is the target set by the Australian Government to achieve net zero greenhouse gas emissions from government operations by the year 2030. Net zero is achieved when consumption of resources, such as electricity, are reduced as far as possible and energy is supplied from renewable sources. Where unavoidable greenhouse gas emissions remain, they are balanced through carbon offsetting.

From an organisational perspective, this means minimising the greenhouse gas emissions that are within our control. Under the Strategy, emissions are considered in 3 areas:

- Scope 1: Direct emissions from sources owned or controlled by an entity, including consumption of gas and fleet vehicles.
- Scope 2: Indirect emissions from purchased electricity, heating and cooling for the entities own use.
- Scope 3: All other indirect emissions produced through Government activities including business travel, waste disposal, purchased goods and services.

The Strategy requires entities to plan to reduce Scope 1 and Scope 2 emissions. It is anticipated the requirement will expand to Scope 3 emissions in the future.

Governance and reporting

Progress against actions identified within this plan, and any additional measures adopted, will be included in the Commissioner of Taxation annual report. This, combined with annual emissions inventory reporting, will be used as a measure of the ATO's progress towards reducing its emissions.

As part of the Net Zero in Government Operations Annual Progress Report, the Department of Finance will aggregate these measures to provide whole-of-Australian Government emissions reporting.

Operational context

The ATO is the Australian Government's principal revenue collection agency, administering legislation governing the tax system, along with aspects of the superannuation, and business registry systems, and supporting the delivery of government benefits to the community.

The ATO is an agency with office buildings across all Australian states and territories, with the exception of the Northern Territory. Its building facilities includes 22 commercially leased office spaces with a total net lettable area (NLA) of 269,944m² and 21,663 staff as of 30 June 2024.

The ATO has already commenced its net zero emissions pathway in line with the direction set in the Strategy and has:

- commenced planning to reduce surplus office space in line with changing work practices
- reduced vehicles by 50% since 2021 and transitioned to a fully hybrid fleet
- commenced deployment of technology that is more energy efficient, such as laptops, and reduced the number of peripherals, such as printers that are in use
- implemented NABERS energy rating assessments on all office spaces
- implemented initiatives to recycle, resell or exchange excess furniture with government agencies using Govtree
- updated workspace fit out guidelines to include sustainable practices and requirements aligned to the Strategy
- commenced exploring options to remove gas from the 2 remaining buildings that use it
- participated in initiatives like Earth Hour and the Government Energy Action Response (GEAR) protocol.

Baseline emissions

Baseline emissions are a record of greenhouse gas emissions that have been produced at a set point in time. For the purposes of this Plan, the financial year 2022–23 has been established as the ATO's

baseline and will be a reference point against which emissions reductions can be measured.

The baseline emissions for this Plan focus on Scope 1 and Scope 2 emissions, consistent with the APS Net Zero 2030 target. Electricity related emissions were calculated using the location-based method. The complete 2022–23 greenhouse gas emissions inventory tables for the ATO are presented in our [2022–23 annual report](#) ↗.

Table 1: Our approach

Baseline year Financial year 2022–23	Location-based approach
Scope 1 emissions (kg CO2-e)	144,109kg CO2-e
Scope 2 emissions (kg CO2-e)	15,624,019kg CO2-e
Total emissions (kg CO2-e)	15,768,128kg CO2-e

Engagement

In the development of this Plan, the ATO has engaged with:

- the Department of Finance’s Climate Action in Government Operations team to ensure this Plan aligns with the Net Zero in Government Operations Strategy
- the ATO’s property service provider, who holds and reports on a range of property-related information
- various teams within the ATO to consult on current practices and identify climate related risks and opportunities.

Emissions reduction targets

The ATO is pursuing the APS Net Zero 2030 target in full, as per the Strategy. The target covers the entirety of the ATO’s operations within Australia for Scope 1 and Scope 2 emissions, as described in the Strategy.

In order to achieve net zero by 2030, we project that greenhouse gas emissions will decrease over the next 6 years to 2,646t CO2-e by

2030. This is a reduction of 87% and is associated with participating in the WoAG electricity contracts. To achieve true net zero, offsetting will need to be considered.

These estimates are calculated and provided by our property service provider based on the 2022–23 emissions reporting data. The estimates will be reviewed annually.

As further data expansions are captured, this Plan will be updated to reflect and further support ongoing emissions reduction opportunities across the ATO's portfolio and operations.

Priorities and actions

The ATO's current sustainability measures are not sufficient to achieve net zero by 2030. To achieve net zero, targeted action on existing measures and the introduction of further or new measures is required.

To support a pathway to net zero, the Plan has divided emissions related activities into the following 3 categories. Net zero:

- buildings
- energy
- fleet.

QC 103543

Implementation of emissions reduction plan

Our plans and priorities for our emissions reduction plan.

Published 24 January 2025

Implementation plan

The following section identifies 27 actions as part of the ATO's Emissions Reduction Plan. The ATO has firmly committed to helping combat climate change and notes that implementation of the plan may

be influenced by a range of factors, including changes in technology and service providers, future annual budgets, and service priorities.

This is the inaugural plan for the ATO and focuses on actions with the highest emissions reduction impact to assist in meeting the 2030 target date.

Each action has been categorised as to whether it directly reduces the ATO's carbon emissions, influences other action, or innovates by enabling the integration of new or emerging technologies.

Impact:

- an action that directly results in reducing the ATO's carbon emissions.

Influence:

- an action that seeks to influence or encourage emissions reduction of contractors, suppliers, staff, or subsidiary business.

Innovate:

- an action that enables the use or implementation of technologies that drive net zero outcomes.

Priority area 1: net zero buildings

The highest source of carbon emissions identified in the baseline of the ATO's operations is associated with building electricity consumption. Reducing these emissions by improving energy efficiency and electrification represents the most achievable and cost-effective approach for the ATO.

To assist this approach, the Strategy identifies rating systems as an effective means to understand and reduce property-related emissions. To support this, entities are required to rate their properties over 1000m² using the Energy rating tool by National Australian Built Environment Rating Scheme (NABERS) to target ratings based on their metropolitan or regional location. Additionally, new builds must have a minimum 4-star Green Star rating from the Green Building Council of Australia.

The ATO will work with landlords to further improve the energy efficiency of our sites through upgrades to base building plant and

equipment.

Table 2: Priority area 1 actions

Action number	Action detail	Action type
1.1	<p>Actively reduce under-utilised office space and equipment as appropriate.</p> <p>Commencement year: 2024</p>	Impact
1.2	<p>Engage with landlords to upgrade all lighting to high-efficiency LED, coupled with lighting control sensors such as daylight sensors and occupancy sensors.</p> <p>Commencement year: 2025</p>	Innovate
1.3	<p>Engage with landlords to explore the implementation of smart building management systems if not already in place, enhancing efficiency and reducing emissions.</p> <p>Commencement year: 2025</p>	Innovate
1.4	<p>Undertake annual NABERS energy ratings for leased properties with an NLA of $>1000\text{m}^2$, achieving a minimum 5.5-star rating for metropolitan sites and 4.5-star rating for sites located outside a metropolitan area wherever possible.</p> <p>Predicted emissions reduction if all sites are 5.5-Star NABERS energy rated: 3,134t CO₂-e p.a.</p> <p>Predicted energy reduction: 7,038,643kWh p.a. by meeting a 5.5-star NABERS energy rating at all sites.</p> <p>Commencement year: 2025</p>	Impact

1.5	<p>Ensure all office refurbishments with an office space of >1000m² and leased for a minimum of 4 years will achieve 5.5-star NABERS energy rating.</p> <p>Commencement year: 2024</p>	Impact
1.6	<p>Implement Green Lease Schedules (GLS) for all leased properties with an NLA of >1000m² and minimum 4-year lease term.</p> <p>The GLS will create a legal and management framework under which both parties, (lessor and lessee), are required to achieve and maintain the building environmental performance throughout the term of the lease. A mutually agreed GLS will assist the ATO to overcome barriers more effectively by allocating incentives and responsibilities for improved emissions reduction management across its leased portfolio.</p> <p>Commencement year: 2025</p>	Influence
1.7	<p>Review existing GLS's to ensure they align to the Strategy and net zero 2030 target.</p> <p>Commencement year: 2025</p>	Influence
1.8	<p>New leases to be all-electric buildings, where available.</p> <p>Commencement year: 2024</p>	Impact
1.9	<p>Implement electric vehicle charging facilities to support electric vehicle charging of fleet vehicles on site, where possible.</p> <p>Commencement year: 2025</p>	Influence
1.10	<p>Prioritise upgrades to eliminate the use of gas in ATO tenancies.</p> <p>Commencement year: 2025</p>	Impact

1.11	<p>Replace low-efficiency appliances with high-efficiency models at end of life. Prioritise reuse and recycling through Govtree and other suitable programs to prevent landfill disposal.</p> <p>Commencement year: 2024</p>	Impact
1.12	<p>Undertake Type-2 energy audits at sites that are identified as having high energy intensity or that don't meet the required NABERS energy rating, with the audits used to identify energy efficiency solutions for implementation.</p> <p>Predicted ongoing emissions reduction (at 10% total reduction): 1,737t CO2-e p.a.</p> <p>Note: Total reduction is a conservative value. Energy audits typically identify energy reduction opportunities that reduce overall consumption by up to 20%.</p> <p>Predicted energy reduction: 2,233,172 kWh p.a.</p> <p>Commencement year: 2025</p>	Influence
1.13	<p>Retire old ICT equipment and replace it with high-efficiency systems, transition to laptops, and switch from dual to single monitors to reduce energy consumption.</p> <p>Commencement year: 2024</p>	Impact
1.14	<p>Maintain existing end of trip facilities and investigate opportunities to improve facilities that support low emission commutes.</p> <p>Commencement year: 2026</p>	Influence
1.15	<p>Integrate sustainability education initiatives through a range of mediums including:</p> <ul style="list-style-type: none"> internal communications 	Influence

	<ul style="list-style-type: none"> • good news stories • awareness campaigns. <p>Commencement year: 2025</p>	
1.16	<p>Participate in Earth Hour and Government Energy Action Response (GEAR) protocol to show the ATO's commitment to net zero and climate action.</p> <p>Commencement year: 2024</p>	Influence
1.17	<p>Investigate new and emerging technologies that support the ATO's transition to net zero buildings, as they become available and viable.</p> <p>Commencement year: 2024</p>	Innovate
1.18	<p>Explore any eligible funding opportunities to implement net zero programs across the ATO's property portfolio, leveraging potential funding available to Commonwealth entities to support emissions reduction initiatives.</p> <p>Commencement year: as released</p>	Influence

Priority area 2: net zero energy

Reducing energy consumption through energy management strategies and improving energy efficiency is recognised as the most effective way for the ATO to reduce its emissions.

To assist this approach, the Strategy has set a renewable electricity target of 80% of electricity procured is from renewable sources (where available) by 2028 and 100% by 2030. To achieve this target, the Department of Finance will establish a whole-of-Australian-Government arrangement for electricity procurement for use by entities. The ATO commits to participate in this arrangement as it is rolled out nationally.

Table 3: Priority area 2 actions

Action number	Action detail	Action type
2.1	<p>Participate in the whole-of-Australian-Government electricity agreement when it becomes available across the country.</p> <p>Emissions reduction: 17,368t CO2-e p.a. by 2030</p> <p>Commencement year: as determined by the Department of Finance</p>	Impact
2.2	<p>Consider undertaking a behind the meter solar and battery feasibility assessment for sites where possible.</p> <p>Commencement year: 2025</p>	Influence

Priority area 3: net zero fleet

The Australian Government has committed to reducing emissions by setting a target of 75% of new passenger vehicle purchases and leases to be low emissions vehicles by 2025. The ATO is committed to supporting this target in the transition of its fleet.

Transport fuels for the ATO's corporate fleet contributes 1% of total emissions, with the current fleet consisting of 56 hybrid vehicles.

Table 4: Priority area 3 actions

Action number	Action detail	Action type
3.1	<p>Review annual fleet and fuel data reporting in line with the net zero reporting requirement, monitoring fleet performance, vehicle utilisation, fuel consumption and emissions to identify opportunities for fleet optimisation.</p>	Impact

	Commencement year: 2026	
3.2	<p>Transition the ATO fleet to zero emissions fleet vehicles as leases expire, aiming to achieve at least 75% of all new passenger fleet vehicles procured be low emissions vehicles by 1 July 2025.</p> <p>Commencement year: 2024</p>	Impact
3.3	<p>Provide information and support to staff on efficient driving practices to reduce emissions.</p> <p>Commencement year: 2025</p>	Influence

Future emissions reduction

The Strategy currently focuses on reducing Scope 1 and Scope 2 emissions, but it may extend to Scope 3 emissions in the future.

This expansion is likely because addressing Scope 3 indirect emissions can significantly enhance our overall sustainability efforts.

The ATO is already actively monitoring its Scope 3 emissions and continuously seeks innovative ways to improve and minimise these emissions, including encouraging our vendors to adopt more sustainable practices.

To this end, the ATO has already included Scope 3 emissions in our annual reporting, offering a comprehensive overview of our current total emissions and establishing a baseline for future assessments.

We will also review and enhance our business travel policies to prioritise virtual meetings and promote the use of public transportation for necessary travel. When air travel is most appropriate, we will strive to reduce emissions by selecting direct and low-emission flight options whenever possible.

Furthermore, we are investigating opportunities to lower emissions from our waste management processes by boosting recycling rates and minimising waste generation.

These initiatives reflect our broader commitment to sustainability and reducing our environmental footprint.

Table 5: Future emissions actions

Action	Action detail	Action type
4.1	<p>Update the ATO's corporate policy on travel to prioritise sustainable and low emissions travel. Sustainable and low emissions travel may include rail, shared ride services, electing low emissions travel options and purchase of travel offsets.</p> <p>Commencement year: 2025</p>	Influence
4.2	<p>Promote the benefits of public transport, walking, and cycling to new staff during induction programs and familiarise them with end of trip facilities at their workplace.</p> <p>Use internal communications to promote Travel CEI.</p> <p>Commencement year: 2025</p>	Influence
4.3	<p>Revise current waste management processes to enhance recycling rates and minimise waste generation.</p> <p>Commencement year: 2025</p>	Innovate
4.4	<p>Actively support procurement efforts by seeking innovative strategies to reduce emissions and encourage our vendors to adopt sustainable practices.</p> <p>Commencement year: 2025</p>	Influence

QC 103544

ATO Environmental Policy Statement

An overview of the requirements of the Tax Office Environmental Management System and responsibilities of Tax Office employees in relation to this system.

Last updated 12 August 2021

This policy acknowledges the impact the ATO has on the environment and outlines our commitment to supporting the government by reducing our environmental footprint.

Summary of main points

- This policy enables the ATO to incorporate environmental considerations such as energy and water conservation and waste and resource management into business activities we control or influence within the context of achieving corporate business outcomes.
- All ATO employees are to demonstrate an individual commitment and responsibility to this policy and any associated environmental objectives and targets.

The ATO is the Australian Government's principal revenue collection agency and is part of the Treasurer's portfolio. Our role is to manage and shape tax, excise and superannuation systems that fund services for Australians.

We administer legislative systems that fund public goods and services, safeguard retirement incomes and give effect to social and economic policy. We administer the Australian Valuation Office and deliver community benefits such as family assistance. Most adult Australians have contact with us at least once a year, with multiple interactions and multiple roles for many individuals and businesses.

The ATO's environmental management policy is based on international and domestic legislation, policies and standards, including:

- *Environmental Protection and Biodiversity Conservation Act 1999*
- Energy Efficiency in Government Operations (EEGO)
- *AS/NZS ISO 14001:2004 Environmental management systems*
- the Australian Government's *National Waste Policy*
- the Australian Government's *Sustainable Procurement Guide*.

The ATO is committed to minimising and managing the impacts of its operations on the environment by:

- maintaining a comprehensive Environmental Management Plan which describes the scope of our environmental management activities, projects and key deliverables
- fostering a culture of environmental responsibility
- monitoring and reporting our performance with a focus on continuous improvement
- anticipating, identifying and addressing any significant impacts our activities may have on the environment
- reducing our carbon footprint and promoting sustainability
- providing workplace environmental training and education to all who work for us.

This policy:

- acknowledges the impact that the ATO has on the environment due to its population size, diverse locations, the resources it uses and consumes and its extensive interactions each year with individuals, businesses and other government agencies
- acknowledges that the community's confidence in the ATO's ability to manage the tax and super systems effectively, efficiently and ethically is influenced by its perception of the ATO's integrity. This policy demonstrates our commitment to acting with integrity about managing our impact on the environment
- enables the ATO to incorporate environmental considerations such as energy and water conservation and waste and resource management into business activities we control or influence within the context of achieving corporate business outcomes.

Statement

This policy statement outlines our commitment to reduce our environmental footprint through integrated environmental management principles.

The ATO Executive is committed to implementing this Environmental Policy Statement and is responsible for direction setting, decision

making and reviewing reports on environmental performance.

All ATO employees are to demonstrate an individual commitment and responsibility to this policy and any associated environmental objectives and targets.

To deliver the intent of this policy, we commit to the following principles and practices:

- complying with all applicable legal and other requirements that relate to environmental management
- maintaining an environmental management system and integrating environmental management principles into our business plans and activities
- monitoring and managing the environmental effects of our activities to prevent pollution and continually improve our environmental performance
- raising awareness of, and commitment to, environmental management amongst employees and those working on behalf of the ATO
- reporting our performance against our environmental management targets through our annual report
- working collaboratively with other agencies through the Government Agency Environmental Network to deliver on our environmental commitments.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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