



Who we are

The ATO collects tax so that government can deliver services for the Australian community.

Last updated 12 March 2025

On this page

[Our purpose and responsibilities](#)

[Our vision](#)

Our purpose and responsibilities

Our purpose is to collect tax so that government can deliver services for the Australian community. This includes us:

- collecting tax
- administering the goods and services tax (GST) on behalf of Australian states and territories
- managing our responsibilities in the superannuation system
- administering a range of payments and transfers on behalf of government
- being custodian of the Australian Business Register.

We operate under the *Public Governance, Performance and Accountability Act 2013*, within the Treasury portfolio, and are accountable under the *Public Service Act 1999*.

Our vision

Our vision is an Australia where every taxpayer meets their obligations because:

- complying is easy
- help is tailored
- deliberate non-compliance has consequences.

You can learn more about our strategic direction and compliance activities in speeches and media releases we publish to our **Media centre**.

Our history



The ATO began as part of Treasury in 1910.

Executive and governance



The ATO is a non-corporate Commonwealth entity within the Treasury portfolio.

QC 33526

Our history

The ATO began as part of Treasury in 1910.

Last updated 21 May 2015

At the end of the nineteenth century each of the six Australian colonies had their own tax systems, which were almost entirely reliant on customs and excise duties. The design of these tax systems was largely driven by administrative concerns, rather than principles of equity or efficiency.

Australia's earliest national taxes were customs and excise duties, which the states gave up in order to secure interstate free trade and ensure adequate protection for Australian industry. Customs duties were also designed to act as trade barriers between the colonies. One

of the significant results of Federation in 1901 was the removal of all duties on goods traded between Australian states.

The Australian Taxation Office has its roots in the *Land Tax Act 1910*, when a Commissioner of Land Taxation was appointed to administer the legislation and an office under the direction of the Commissioner was created as a branch of Treasury. This office has had several names during its history including Federal Taxation Office, Commonwealth Taxation Office and now the Australian Taxation Office.

For a detailed history of the ATO see:

- **Working for all Australians 1910-2010:** a brief history of the Australian Taxation Office.

QC 33501

Executive and governance

The ATO is a non-corporate Commonwealth entity within the Treasury portfolio.

Last updated 13 May 2025

The ATO is led by Rob Heferen, Commissioner of Taxation and Registrar of the Australian Business Register and the Australian Business Registry Services, and is supported by the **Executive Committee** and other corporate committees.

Our Ministers:

- The Hon Dr Jim Chalmers MP as Treasurer
- The Hon Dr Daniel Mulino MP as Assistant Treasurer and Minister for Financial Services
- The Hon Dr Anne Aly MP as Minister for Small Business and Minister for International Development and Multicultural Affairs
- The Hon Dr Andrew Leigh MP as Assistant Minister for Competition, Charities and Treasury, Assistant Minister for Employment.

Our **Organisational chart** shows the reporting responsibilities within the ATO by group and business line.

Executive Committee



The ATO Executive Committee is responsible for setting our strategic direction and achieving outcomes for government.

Key committees



See how the ATO Executive Committee is supported by a number of senior management and assurance committees.

Organisational chart



Reporting responsibilities within the ATO.

QC 57006

Executive Committee

The ATO Executive Committee is responsible for setting our strategic direction and achieving outcomes for government.

Last updated 1 May 2025

On this page

ATO Executive Committee

Commissioner and Registrar

Second Commissioner Client Engagement

Second Commissioner Frontline Operations

Second Commissioner Law Design and Practice

Chief Operating Officer

Chief Information Officer

ATO Executive Committee

The ATO Executive Committee focuses on the strategic matters that relate to the direction and positioning of the organisation.

Our Commissioner and Second Commissioners are statutory appointments. The ATO Executive Committee consists of the Commissioner, 3 Second Commissioners and the leads from the operations and technology sections of the ATO.


For more information about our organisation, see:

- Key committees
- Organisational chart.

Commissioner and Registrar

Commissioner of Taxation and Registrar of the Australian Business Register and the Australian Business Registry Services

Rob Heferen

 Exec photo - Rob Heferen

Rob Heferen was appointed as the 13th Commissioner of Taxation on 1 March 2024.

Rob has had a long career in the Australian Public Service, beginning in 1989 as a graduate at the Australian Customs Service. Over 35 years, he's accumulated diverse experience across policy development and program delivery in a range of portfolios. Rob has represented Australia in international forums including the United Nations (UN), International Energy Agency (IEA) and Organisation for Economic Co-operation and Development (OECD).

For almost 20 years, Rob's interest and expertise in economics and tax policy led him to various roles in the ATO and Commonwealth Treasury. This included leading the Secretariat for the Australia's Future Tax System Review (the Henry Tax Review) and culminated in his role as Deputy Secretary, Revenue Group at the Commonwealth Treasury

between 2011–2016. Here he had responsibility for tax policy, tax legislation and revenue forecasting.

Rob's other Senior Executive roles include:

- Chief Executive Officer of the Australian Institute of Health and Welfare
- Deputy Secretary of Higher Education, Research and International in the Department of Education, Skills and Employment
- Deputy Secretary of Energy at the Department of the Environment and Energy (where he served as Australia's representative on the International Energy Agency's Governing Board)
- Deputy Secretary of Indigenous Affairs at the Department of Families, Housing, Community Services and Indigenous Affairs.

Rob is a proven people leader, with an open, collaborative and authentic style. He has a strong record of achievement in leading organisations to help shape and deliver on Government priorities.

Rob has a Bachelor of Arts (Hons) and Bachelor of Laws from the University of Tasmania, and a Graduate Diploma of Economics from the Australian National University.

Second Commissioner Client Engagement

Jeremy Hirschhorn



Photo of Jeremy Hirschhorn with blue background

Jeremy Hirschhorn was appointed to the Second Commissioner role from 16 April 2020. He has overall responsibility for the ATO's Client Engagement Group, which fosters willing participation in Australia's tax and super systems through well-designed client experiences.

Jeremy has more than 20 years' experience in roles managing complex tax matters.

As Deputy Commissioner of Public Groups & International from April 2015, Jeremy was responsible for ensuring that the largest Australian and multinational companies were meeting their corporate tax obligations and providing the Australian community with confidence that these large companies were being held to account.

Jeremy also worked as Chief Tax Counsel, with responsibility for the provision of the ATO's legal advice in relation to interpretation of the tax and super laws, when he joined the ATO in August 2014.

Prior to joining the ATO, Jeremy was a senior partner in KPMG's tax practice.

Jeremy holds a Bachelor of Commerce and Bachelor of Laws from the University of NSW. He is a Chartered Tax Adviser and Chartered Accountant.

Second Commissioner Frontline Operations

David Allen

 Photo of David Allen with blue background

David Allen was appointed to the Second Commissioner Frontline Operations role from 1 November 2024. In this role, David leads the Frontline Operations Group which is responsible for a broad range of the ATO's taxpayer services for all segments of the community.

These include:

- processing all payments, activity statements, income tax returns, superannuation lodgments and other forms
- administering the Tax File Number register, Australian Business Register and Director ID Services.

David joined the ATO in 2010 as an Assistant Commissioner in Public Groups & Internationals – working in Capital Gains Tax risk, Internationals. In 2016, he was the ATO's delegate to the Organisation for Economic Co-operation Development (OECD) based in Paris.

In 2018, David was promoted to Deputy Commissioner and established the Enterprise Strategy and Design (ESD) business line – which takes the leadership role in working with business areas to shape the ATO's strategic direction, risk management, planning and reporting, as well as internal audit and design.

Prior to joining the ATO, David held senior roles in different tiers of the public service including Commonwealth, United Kingdom, NSW and local government.

David has a degree in Engineering and a Masters of Business Administration from Australian Graduate School of Management.

Second Commissioner Law Design and Practice

Kirsten Fish



Photo of Kirsten Fish with blue background

Kirsten has overall responsibility for the ATO's law practice, including law interpretation, public advice and guidance, independent dispute prevention, litigation and resolution, and the ATO's contribution to policy and law design.

The Law Design and Practice Group serves the community, government and clients by ensuring the tax and super laws are informed, understood, administered and applied with confidence and integrity and is respected and trusted as the authoritative voice of the Commissioner on matters of law and revenue analysis.

The Group works collaboratively with Treasury and other agencies in supporting government outcomes and leading the ATO's work on design of new policies and law; providing certainty through interpretation of the law and publication of guidance to support taxpayers in getting it right the first time; and is committed to understanding the drivers of disputes – litigating only the right cases, using insights to prevent disputes and ensuring earlier resolution where disputes do happen.

Kirsten joined the ATO in 2014 and the ATO's Chief Tax Counsel from 2015, one of the highest legal authorities within the ATO, leading the Tax Counsel Network and providing technical leadership in relation to significant tax issues, cases and rulings. Kirsten was acting Second Commissioner for 12 months before being formally appointed to the role in October 2021.

Prior to joining the ATO, Kirsten was a tax Partner at Clayton Utz with a focus on the financial services industry and providing finance and investment transaction advice.

Kirsten holds a Bachelor of Commerce (Accounting), Bachelor of Laws (First Class Honours) and Masters of Law (Tax).

Chief Operating Officer

Jacqui Curtis

 Photo of Jacqui Curtis with blue background

The Chief Operating Officer (COO) leads the ATO's Enterprise Strategy and Corporate Operations functions.

These functions include Strategic Planning, Governance, Finance, Corporate, Risk Management, People, Integrity, Change Management and Design for the organisation. In this role, Jacqui is a member of the ATO Executive, responsible for shaping and setting strategic direction and oversight implementation.

The COO position gives greater strength and integration to our corporate positioning, and ensures we are well positioned for Australian Public Service (APS)-wide reforms of corporate and shared services, and that our planning, governance and risk management is strategic and sensible. The COO brings together an integrated picture of our people and resource management and ensure we have the right capability and culture to meet our strategic intent.

This position has a role in managing the relationship with key stakeholders like our scrutineers.

All of these underpin our ability to deliver on a better client and staff experience.

Prior to the COO role, Jacqui joined the ATO in September 2013 as Deputy Commissioner ATO People and was responsible for delivering an enterprise-wide human resource management service which supports ATO employees in providing a sustainable, open and accountable workplace. Jacqui was also responsible for leading the Reinvention Program Management Office and the change management driving this key reform.

Before joining the ATO, Jacqui was General Manager of the People Capability Division with Services Australia, where she led the department's leadership and change, people development, workforce planning and research functions. Jacqui has also worked for the Australian Public Service Commission, where she was responsible for delivering integrated people development, SES and APS-wide leadership and talent, change management, strategic recruitment,


communications, and learning and development. She also has extensive international experience.

Jacqui holds an Executive Masters in Public Administration from the Australian National University and is a Fellow of Australian Human Resource Institute, and was appointed Adjunct Professor University of Canberra in 2018.

In October 2019, Jacqui was appointed the inaugural Head of the APS HR Professional Stream.

Chief Information Officer

Mark Sawade

DE-72637-Mark-Sawade-Executive_photo_144dpi.jpg

Mark Sawade was appointed to the Chief Information Officer role from 11 March 2025.

In this role Mark has overall responsibility for the ATO's Enterprise Solutions and Technology Group, who work to ensure we maintain a contemporary, secure and reliable technology environment that supports tax, super and registry systems into the future.

Mark has nearly 25 years' experience in the Australian Public Service, primarily in Information and Communication Technology (ICT) leadership roles. Preceding his appointment at the ATO, Mark was the Chief Information Officer at the Department of Agriculture, Fisheries and Forestry, where he led and delivered a range of digital transformation initiatives.

In 2019, Mark led the School Funding and Data Collection division in the Department of Education, where he delivered significant reform that focused on increased use of government data in the calculation of school funding entitlements.

Mark has also held ICT senior executive leadership roles in a number of public sector agencies, including at the Department of Education, Australian Bureau of Statistics, ComSuper and the Department of Immigration and Border Protection.

Mark holds a Bachelor of Computer and Information Science from the University of South Australia.

Key committees

See how the ATO Executive Committee is supported by a number of senior management and assurance committees.

Last updated 24 January 2025

On this page

[ATO committee system](#)

[ATO committees](#)

[Organisational chart](#)

ATO committee system

The ATO's committee system comprises a tiered structure that creates clear lines of authority and enables issues to be escalated and resolved. At the same time, it supports a strong governance culture that values impartiality, integrity and accountability.

ATO committees

The ATO Executive Committee is the organisation's most senior committee. It is supported by the Audit and Risk Committee and 5 enterprise-level committees (Finance, People, Risk, Security and Strategy). These committees are our most senior committees and they have defined responsibilities to approve, advise and monitor specified governance areas across the organisation.

These committees include:

- Audit and Risk Committee – an independent committee comprised of independent (external) members. It is responsible for the audit and risk management of the ATO. It provides the Commissioner of Taxation with independent assurance and advice on the appropriateness of the ATO listed entity's

- annual financial statements
- performance statements
- performance reporting
- system of risk oversight and management, and
- system of internal controls.

Refer to Audit and Risk Committee Charter

- Finance Committee – responsible for exercising governance responsibilities with respect to the ATO's resource allocation, investment and program delivery, including monitoring financial risk.
- People Committee – an advisory committee responsible for ensuring workforce and culture strategies support a contemporary and capable workforce.
- Risk Committee – responsible for oversight and assurance of the ATO risk profile and advising on the management of key risks.
- Security Committee – responsible for ensuring protective security and business continuity management capabilities are managed effectively across the ATO.
- Strategy Committee – responsible for stewarding the end-to-end taxpayer experience by shaping discretionary and non-discretionary (NPP) investment priorities and ensuring peak taxpayer strategies are aligned, appropriate and on track.

Organisational chart

See our **Organisational chart** showing the reporting responsibilities within the ATO by group and business line.

Audit and Risk Committee Charter



Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

QC 33503

Audit and Risk Committee Charter

Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

Last updated 25 November 2024

Audit and Risk Committee Charter 2024



2024 Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

Audit and Risk Committee charter 2023



2023 Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

QC 103421

Audit and Risk Committee Charter 2024

2024 Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

Last updated 25 November 2024

On this page

Introduction
Objective
Committee authority
Role
Functions
Membership
Administrative arrangements

Introduction

The Commissioner of Taxation (Commissioner) is the Accountable Authority of the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The Commissioner has established the ATO Audit and Risk Committee (the Committee) in compliance with section 45 of the PGPA Act. The Committee performs its functions in accordance with section 17 of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

Objective

The objective of the Committee is to provide independent assistance to the Commissioner by monitoring, reviewing and providing advice about the ATO's governance processes, risk management and control frameworks, and its external accountability obligations.

Committee authority

The Committee is the Audit and Risk Committee for the ATO, the Australian Charities and Not-for-profits Commission (ACNC) and the Tax Practitioners Board (TPB). Whilst the ACNC and the TPB are independent statutory authorities, their accountable authority is the Commissioner.

The Commissioner is also Registrar of the Australian Business Register (ABR) and the Australian Business Registry Services (ABRS). The

Registrar is accountable for administering director identification numbers and assisting the Australian Securities and Investments Commission (ASIC) perform its registry functions and associated reporting.

Role

The Committee has a broad range of responsibilities and is a key part of the governance arrangements of the ATO. Consistent with subsection 17(2) of the PGPA Rule, its main purpose is to help the Commissioner by providing independent advice and assurance about the appropriateness of 4 areas:

- financial reporting
- performance reporting
- system of risk oversight and management
- system of internal control.

The Committee:

- is not responsible for the executive management of the above areas
- will engage with management in a constructive and professional manner to form and give advice to the Commissioner
- may have its role revised or expanded in consultation with, or as requested by, the Commissioner
- consists of a minimum of 3 independent members who have the appropriate qualifications, knowledge, skills or experience to enable the Committee to perform its functions. The Chair of the Committee reports to the Commissioner.

For the remainder of this Charter, references to the 'ATO' refers to all ATO programs including the ACNC and TPB.

Functions

Financial reporting [PGPA Rule 17(2)(a)]

The Committee will review and provide advice on its view of the appropriateness of the ATO's:

- annual financial statements

- information (other than annual financial statements) as requested by the Department of Finance in preparing the Australian Government's consolidated financial statements, including the supplementary reporting package
- processes and systems for preparing financial reporting information
- financial record keeping
- response to matters raised by the Australian National Audit Office (ANAO)
- processes for ensuring financial information included in the ATO's annual report is consistent with the signed financial statements
- processes in place to allow the ATO to stay informed throughout the year of any changes or additional requirements in relation to the financial reporting.

The Committee will give a statement to the Commissioner on the appropriateness of:

- the annual financial statements (or other additional ATO information as requested), their compliance with the PGPA Act, the PGPA Rule, Accounting Standards and supporting guidance
- ATO's financial reporting as a whole, with reference to any specific areas of concern or suggestions for improvement.

Performance reporting [PGPA Rule 17(2)(b)]

The Committee will review and provide advice on the appropriateness of the ATO's systems and procedures for assessing, monitoring and reporting on the achievement of the ATO's performance. In particular, the Committee will ensure that:

- the ATO's Portfolio Budget Statements and corporate plan contain appropriate details of how the ATO's performance will be measured and assessed
- the ATO's approach to measuring its performance throughout the financial year against the performance measures included in its Portfolio Budget Statements and corporate plan is appropriate and in accordance with the Commonwealth performance framework
- the ATO has appropriate systems and processes for the preparation of its annual performance statement and inclusion of the statement

in its annual report.

The Committee will give a statement to the Commissioner on the appropriateness of:

- the ATO's annual performance statements and
- ATO's performance reporting as a whole, compliance with the PGPA Act and Rule, with reference to any specific areas of concern or suggestions for improvement.

System of risk oversight and management [PGPA Rule 17(2)(c)]

The Committee will review and provide advice on the appropriateness of the ATO's:

- enterprise risk management framework and the necessary internal controls for the effective identification and management of the ATO's risks, in keeping with the Commonwealth Risk Management Policy
- approach to managing their key risks, including those associated with individual projects and program implementation and activities
- process for developing and implementing their fraud control arrangements consistent with the Commonwealth Fraud Control Framework, and ensure that the ATO has adequate processes for detecting, capturing and effectively responding to fraud risks
- articulation of key roles and responsibilities relating to risk management and adherence to them by ATO officials.

The Committee's review of the appropriateness of the ATO's system of risk oversight and management will include review of whether identified risks and their treatments are consistent with the Committee's:

- understanding of the ATO's operating context
- experience in risk management.

The Committee will give a statement to the Commissioner on the appropriateness of:

- the ATO's system of risk oversight and management with reference to the Commonwealth Risk Management Policy

- referencing any specific areas of concern or any suggestions for improvement
- any suggestions for improvement.

System of internal control [PGPA Rule 17(2)(d)]

The Committee will review and provide advice on the appropriateness of the ATO's:

- Internal control framework, by reviewing
 - management's approach to maintaining an effective internal control framework
 - whether management has in operation relevant and current policies and procedures – such as Chief Executive Instructions and delegations, and whether appropriate processes are in place for assessing whether key policies and procedures are complied with
 - the Chief Internal Auditor's annual report covering their view of the overall state of ATO's internal controls.
- Legislative and policy compliance, by
 - reviewing the effectiveness of systems for monitoring the ATO's compliance with laws, regulations and associated government policies which the ATO must comply
 - determining whether management has adequately considered legal and compliance risks as part of the ATO's enterprise risk management framework, fraud control framework and planning
 - reviewing management's processes for identifying substantial breaches of the PGPA Act and the PGPA Rule and for reporting any such substantial breaches to the portfolio Minister and the Minister for Finance and including them in the ATO annual report.
- Security compliance, by
 - management's approach to maintaining an effective security system through review of the agency's maturity against the Protective Security Policy Framework and the ICT security policy.
- Internal audit function, by

- reviewing the proposed internal audit coverage, ensuring that the coverage considers the ATO's key risks, and recommending approval of the internal audit work plan by the Commissioner
- reviewing all internal audit reports, providing advice to the Commissioner on major concerns identified in those reports, recommending action on significant matters raised, including identification and dissemination of information on good practice
- periodically reviewing the performance of internal audit
- reviewing the implementation of agreed actions relating to recommendations from internal audits and external audits that relate to the ATO
- internal audit charter – reviewing to see that the Charter includes appropriate authority, access and reporting arrangements and
- providing advice to the Commissioner on the appointment of the Chief Internal Auditor.

The Committee will give a statement to the Commissioner on the appropriateness of the ATO's systems for internal control, with reference to any specific areas of concern or suggestions for improvement.

Additional functions

The Committee will review and provide advice on the appropriateness of the ATO's:

- business continuity, by
 - satisfying itself that an effective approach has been taken to establish business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested
- ethical and lawful conduct, by
 - assessing whether management has taken steps to embed a culture that promotes the proper use and management of public resources and is committed to ethical and lawful conduct
- parliamentary committee reports, external reviews and evaluations, by

- satisfying itself that the ATO has appropriate mechanisms for reviewing relevant parliamentary committee reports, external reviews and evaluations and implementing, where appropriate, any resultant recommendations.

Membership

Committee independence

In accordance with Subsection 17(3) and Subsection 17(4) of the PGPA Rule, membership of the Committee must consist of at least 3 persons who are not officials of the entity and most of the members must be persons who are not officials of any Commonwealth entity.

The Committee members will be appointed for an initial period determined by the Commissioner. Members may be reappointed after a formal review of their performance, for further periods as specified by the Commissioner. Members and Chairs should be appointed for 3 years, with an option to extend approved by the Commissioner.

The Committee will comprise of a minimum of 3 independent (external) members, appointed by the Commissioner.

The following people may attend meetings as advisers or observers as determined by the Chair but will not be members of the Committee – the Commissioner, Chief Finance Officer, Chief Operating Officer, Chief Information Officer, Chief Internal Auditor, Assistant Commissioner of Fraud Prevention and Internal Investigations, Chief Risk Officer, Chief Service Delivery Officer and other management representatives.

New members shall receive relevant information and briefings on their appointment to help them to meet their responsibilities.

Chair

The Commissioner will appoint a Chair for the Committee from the committee members.

A committee member will be nominated to act as Chair in the absence of the Chair in advance of each meeting on a rotating basis.

The Chair is responsible for:

- ensuring committee members remain focused on achieving outcomes
- setting the agenda for the matters to be considered by the Committee
- ensuring that the information provided to the Committee is relevant and sufficient to keep the Committee appropriately informed
- facilitating open and constructive discussion amongst committee members
- encouraging committee members' contributions in deliberations.

Conduct of the Committee

The committee members, taken collectively, will have a broad range of qualifications, skills and experience relevant to the operations of the ATO. At least one member of the Committee will have accounting or related financial management experience, with an understanding of accounting and auditing standards in a public sector environment.

All attendees will conduct themselves in a professional, ethical, courteous and appropriate manner. This includes contributing to a constructive environment where all attendees, where relevant, can participate and focus on issues relevant to achieving the purpose of the Committee.

Members are expected to:

- understand and observe the legal requirements of the PGPA Act and PGPA Rule
- act in the best interests of the ATO
- prepare for committee meetings and review materials provided prior to each meeting
- not use or disclose information obtained by the Committee except in meeting the committee's responsibilities, or unless expressly agreed by the Commissioner
- apply good analytical skills, objectivity and good judgment
- express opinions constructively and openly
- raise issues that relate to the committee's responsibilities

- contribute the time required to meet their responsibilities.

Conflicts of Interest (COI)

The ATO Chief Executive Instruction (CEI) on Conflicts of Interest (CEI 2014/06/10) sets out responsibilities for identifying, reporting and managing conflicts of interest. All members, advisers, observers and the secretariat are to comply with the CEI 2014/06/10 and where a COI (real, perceived or potential) is identified, complete a COI form that will be documented in the ATO Integrity Register.

The key test for identifying whether a COI exists is whether an impartial observer would reasonably question if the person's interests might influence the way they behave or carry out their duties.

Members, advisers and observers are required to proactively manage conflicts of interest, declaring them as they arise.

Re-declaration is required as circumstances change. An opportunity will be provided to state any COI at the start of each meeting and responses will be recorded in the minutes.

A committee member who has a material personal interest in any matters due for consideration must give the other committee members notice of the interest. The notice must give details of:

- the nature and extent of the interest
- the relation of the interest.

The Chair, or nominated Chair, will make the decision on the appropriate mitigation regarding any COI.

At least once each year or when otherwise required, members will complete and submit a formal COI declaration. The declaration, requiring members to declare any potential, perceived or actual conflicts of interest they may have about their responsibilities. This includes notifying other positions held by members.

Members are responsible for taking an active role in considering the impact that any personal or financial interests may have on the performance of their ATO obligations. This includes considering whether existing commitments or committee memberships may appear to, are likely to, or do in fact influence their performance as a member of the Committee.

Decisions must be made, and be perceived to be made, on proper grounds, for legitimate reasons and without bias. Community and Government confidence in the ATO depends on this. In situations where a conflict of interest exists, decisions must be made by another non-conflicted person.

Details of material personal interests declared by the Chair, other Committee members, advisers or observers. Any actions taken, will be appropriately recorded in the outcomes of the minutes.

Audit and Risk Subcommittee

The Committee has established a Subcommittee to assist in meeting its responsibilities. Membership will include all independent members of the Committee.

The Subcommittee helps the Committee manage its workload in meeting its responsibilities. Presentations may be scheduled at the Subcommittee to help with members' continuity and ongoing education.

The Committee stipulates that the Subcommittee:

- will meet each financial year to consider the financial statements and the performance statements
- will be chaired by an independent member on a rotating basis to ensure best practice.

The Tax Practitioners Board and Australian Charities and Not-for-profits Commission

There is no legislative requirement for ACNC and TPB to have separate audit committees. As the accountable authority, the Commissioner must ensure that the ACNC and the TPB comply with the PGPA Act.

On a rotating basis, the ATO committee members attend the ACNC and the TPB Audit and Risk Committees as observers.

Australian National Audit Office

Representatives of the Australian National Audit Office (ANAO) will be invited to attend meetings of the Committee, as observers. In undertaking its role, the Committee will engage with the ANAO, as the external auditor, in relation to the ANAO's financial statement and

performance statement and performance audit coverage. In particular, the Committee will:

- review ATO specific and relevant cross-entity external performance audit reports and monitor management's response and implementation of audit recommendations
- review management's responses to all ANAO Financial Statements and Performance Statement Management Letters, including implementation of Audit Recommendations
- provide advice to the Commissioner on action to be taken on significant issues raised in relevant ANAO reports and ANAO Audit Insights
- meet privately with the ANAO at least once per year.

Administrative arrangements

This Charter will be updated annually or as needed to reflect changes to the ATO's operating context, new circumstances and the Commissioner's changing needs.

Annual program of work

The Committee will prepare a work plan that outlines the activities to be undertaken to achieve the committee's functions as outlined in this Charter.

Meetings

The Committee will meet at least 4 times per year.

Additional special meetings may be held to review the ATO's annual financial statements and performance statements or to meet other specific responsibilities of the Committee as required.

The Chair is required to call a meeting if asked to do so by the Commissioner and decide if a meeting is required if requested by another member, advisor or the ANAO.

Closed meetings will be arranged with internal advisers and ANAO once a year or as deemed appropriate by the Chair.

The Committee may, at any time, report to the Commissioner any other matter it deems of sufficient importance to do so. In addition, at any

time an individual Committee member may request a meeting with the Commissioner.

Items may be considered out-of-session by exception at the Chair's discretion.

A quorum will consist of at least 3 Committee members, one of whom must be the Chair or the member acting as Chair for that meeting. The quorum must always be in place during the meeting.

Access to and use of information

The Commissioner authorises the Committee, to:

- obtain any information it requires from any official or external party (subject to any legal obligation to protect information)
- discuss any matters with the ANAO, or other external parties (subject to confidentiality considerations)
- request the attendance of any official, including the Commissioner, at Committee meetings
- obtain legal or other professional advice, as considered necessary to fulfil its role, at the ATO's expense, subject to approval by the Commissioner or delegate
- not use or disclose information obtained by the Committee except where required to do so in order to satisfy the committee's responsibilities, or where expressly agreed by the Commissioner
- only engage ATO management staff and advisors outside Committee meetings, through the secretariat, who will record and share information with other members as appropriate.

Secretariat

The Committee is supported by the secretariat that facilitates meetings and provides support to the Committee and Subcommittee. The secretariat will:

- develop agendas for each meeting and ensure they are approved by the Chair
- circulate agenda and meeting papers at 5 working days before a meeting

- ensure the minutes of the meetings are prepared, reviewed, circulated and maintained
- coordinate and maintain the forward work program and the action item register
- support succession planning
- perform contract management duties as required.

ARC Annual Reporting to the Commissioner

The Committee will, as often as necessary, but at least once a year, report to the Commissioner on its operation and activities during the year and confirm to the Commissioner that all functions outlined in this Charter have been satisfactorily addressed.

The Committee may, at any time, report to the Commissioner any other matter it deems of sufficient importance to do so.

Annual Reporting requirement

Section 17AG of the PGPA Rule establishes that the following information is to be included in the annual report:

- a direct electronic address (hyperlink) of the Charter determining the functions of the audit committee for the entity
- the name of each member of the audit committee during the period
- the qualifications, knowledge, skills or experience of those members
- information about each of those members' attendance at meetings of the audit committee during the period
- the remuneration of each of those members.

Reviewing and assessing committee performance

The Chair of the Committee will initiate a review of the performance of the Committee biennially. The review will be conducted on a self-assessment basis (unless otherwise determined by the Commissioner) with appropriate input sought from the Commissioner, internal auditors, ANAO, regular advisors, senior management and any other relevant stakeholders, as determined by the Chair.

The review of the Committee will also encompass a review of this Charter and will assure its compliance with all relevant corporate policies and guidelines. Any material changes to the Charter will be recommended by the Committee and formally approved by the Commissioner.

QC 103422

Audit and Risk Committee Charter 2023

2023 Audit and Risk Committee Charter outlines committee roles, membership and structure, administrative arrangements.

Last updated 25 November 2024

On this page

Committee authority

Role of the committee

Committee functions

Membership and structure

Administrative arrangements

Committee authority

The Commissioner of Taxation (Commissioner) is the Accountable Authority under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The Commissioner has established the ATO Audit and Risk Committee (committee) in compliance with section 45 of the PGPA Act.

The committee performs its functions in accordance with section 17 of the *Public Governance, Performance and Accountability Rule 2014*

(PGPA Rule).

The committee is the audit and risk committee for the:

- ATO
- Australian Charities and Not-for-profits Commission (ACNC)
- Tax Practitioners Board (TPB).

Whilst the ACNC and the TPB are independent statutory authorities, they are ATO programs and therefore their accountable authority is the Commissioner.

The Commissioner is also Registrar of the Australian Business Register (ABR) and the Australian Business Registry Services (ABRS). The Registrar is accountable for administering director identification numbers and assisting the Australian Securities and Investment Commission (ASIC) perform its registry functions and associated reporting

Role of the committee

The committee has a broad range of responsibilities and is a key part of the governance arrangements of the ATO.

Consistent with subsection 17(2) of the PGPA Rule, its main purpose is to help the Commissioner by providing independent advice and assurance about the appropriateness of 4 areas:

- financial reporting
- performance reporting
- system of risk oversight and management
- system of internal control.

The committee:

- is not responsible for the executive management of the above areas
- will engage with management in a constructive and professional manner to form and give advice to the Commissioner
- may have its role revised or expanded in consultation with, or as requested by, the Commissioner

- consists of a minimum of 3 independent members who have the appropriate qualifications, knowledge, skills or experience to enable the committee to perform its functions – the Chair reports to the Commissioner.

For the remainder of this Charter, references to the 'ATO' refers to all ATO programs including the ACNC and TPB.

Committee functions

Financial reporting [PGPA Rule 17(2)(a)]

The committee will review and provide advice on the appropriateness of the ATO's:

- annual financial statements
- information (other than annual financial statements) as requested by the Department of Finance in preparing the Australian Government's consolidated financial statements, including the supplementary reporting package
- processes and systems for preparing financial reporting information
- financial record keeping
- response to matters raised by the Australian National Audit Office (ANAO)
- processes for ensuring financial information included in the ATO's annual report is consistent with the signed financial statements
- processes in place to allow the ATO to stay informed throughout the year of any changes or additional requirements in relation to the financial reporting

The committee will give a statement to the Commissioner:

- determining whether the annual financial statements (or other additional ATO information as requested), comply with the PGPA Act, the PGPA Rule, Accounting Standards and supporting guidance
- referencing any specific areas of concern or suggestions for improvement.

Performance and quality reporting [PGPA Rule 17(2)(b)]

The committee will review and provide advice on the appropriateness of the ATO's systems and procedures for assessing, monitoring and reporting on the achievement of the ATO's performance.

In particular, the committee will ensure that the ATO's:

- Portfolio Budget Statements and corporate plan contain appropriate details of how the ATO's performance will be measured and assessed
- approach to measuring its performance throughout the financial year against the performance measures included in its Portfolio Budget Statements and corporate plan is appropriate and in accordance with the Commonwealth performance framework
- has appropriate systems and processes for the preparation of its annual performance statement and inclusion of the statement in its annual report.

The committee will give a statement to the Commissioner:

- determining whether ATO's annual performance statements and performance reporting is appropriate
- referencing any specific areas of concern or suggestions for improvement.

System of risk oversight and management [PGPA Rule 17(2)(c)]

The committee will review and provide advice on the appropriateness of the ATO's:

- enterprise risk management framework and the necessary internal controls for the effective identification and management of the ATO's risks, in keeping with the Commonwealth Risk Management Policy
- approach to managing their key risks, including those associated with individual projects and program implementation and activities
- process for developing and implementing their fraud control arrangements consistent with the Commonwealth Fraud Control

Framework, and ensure that the ATO has adequate processes for detecting, capturing and effectively responding to fraud risks

- articulation of key roles and responsibilities relating to risk management and adherence to them by ATO officials.

The committee will give a statement to the Commissioner:

- determining whether the ATO's system of risk oversight and management is appropriate with reference to the Commonwealth Risk Management Policy
- referencing to any specific areas of concern or suggestions for improvement.

System of internal control [PGPA Rule 17(2)(d)]

The committee will review and provide advice on the appropriateness of the ATO's

- internal control framework, by reviewing
 - management's approach to maintaining an effective internal control framework
 - whether management has in operation relevant and current policies and procedures—such as Chief Executive Instructions and delegations, and whether appropriate processes are in place for assessing whether key policies and procedures are complied with
 - the Chief Internal Auditor's annual report covering their view of the overall state of ATO's internal controls.
- legislative and policy compliance, by
 - reviewing the effectiveness of systems for monitoring the ATO's compliance with laws, regulations and associated government policies which the ATO must comply
 - determining whether management has adequately considered legal and compliance risks as part of the ATO's enterprise risk management framework, fraud control framework and planning
 - reviewing management's processes for identifying substantial breaches of the PGPA Act and the PGPA Rule and for reporting any such substantial breaches to the portfolio Minister and the Minister for Finance and including them in the **ATO annual report**

- security compliance, by
 - management’s approach to maintaining an effective security system through review of the agency’s maturity against the Protective Security Policy Framework and the ICT security policy.
- internal audit function, by
 - reviewing the proposed internal audit coverage, ensuring that the coverage considers the ATO’s key risks, and recommending approval of the internal audit work plan by the Commissioner
 - reviewing all internal audit reports, providing advice to the Commissioner on major concerns identified in those reports, recommending action on significant matters raised, including identifying and disseminating information on good practice
 - periodically reviewing the performance of internal audit
 - reviewing the implementation of agreed actions relating to recommendations from internal audits and external audits that relate to ATO
 - internal audit charter by reviewing to see that it includes appropriate authority, access and reporting arrangements
 - providing advice to the Commissioner on the appointment of the Chief Internal Auditor.

The committee will give a statement to the Commissioner:

- determining whether the ATO’s system of internal control is appropriate
- determining whether the performance of internal audit is adequate, including the appropriateness of the internal audit plan and completion of the approved Internal Audit Plan
- referencing any specific areas of concern or suggestions for improvement.

Additional functions

The committee will review and provide advice on the appropriateness of the ATO’s:

- business continuity, by ensuring that an appropriate approach has been taken to establish business continuity planning arrangements,

including whether business continuity and disaster recovery plans have been periodically updated and tested

- ethical and lawful conduct, by assessing whether management has taken steps to embed a culture that promotes the proper use and management of public resources and is committed to ethical and lawful conduct
- parliamentary committee reports, external reviews and evaluations by ensuring that the appropriate mechanism for reviewing parliamentary committee reports, external reviews and evaluations are followed and implementing, where appropriate, any resultant recommendations

Membership and structure

Committee independence

In accordance with Subsection 17(3) and Subsection 17(4) of the PGPA Rule, membership of the committee must consist of at least 3 persons who are not officials of the entity and most of the members must be persons who are not officials of any Commonwealth entity.

The committee members will be appointed for an initial period determined by the Commissioner. Members may be reappointed after a formal review of their performance, for further periods as specified by the Commissioner. Members and Chairs should be appointed for 3 years, with an option to extend approved by the Commissioner. The committee will comprise of a minimum of 3 independent (external) members, appointed by the Commissioner.

The following people may attend meetings as advisers or observers as determined by the Chair but will not be members of the committee:

- the Commissioner
- Chief Finance Officer
- Chief Operating Officer
- Chief Information Officer
- Chief Internal Auditor
- Assistant Commissioner of Fraud Prevention and Internal Investigations

- Chief Risk Officer
- Chief Service Delivery Officer
- other management representatives.

New members shall receive relevant information and briefings on their appointment to help them to meet their responsibilities.

Chair

The Commissioner will appoint a Chair for the committee from the committee members.

A committee member will be nominated to act as Chair in the absence of the Chair in advance of each meeting on a rotating basis.

The Chair is responsible for:

- ensuring committee members remain focused on achieving outcomes
- setting the agenda for the matters to be considered by the committee
- ensuring that the information provided to the committee is relevant and sufficient to keep the committee appropriately informed
- facilitating open and constructive discussion amongst committee members
- encouraging committee members' contributions in deliberations.

Conduct of the committee

The committee members, taken collectively, will have a broad range of qualifications, skills and experience relevant to the operations of the ATO.

At least one member of the committee will have accounting or related financial management experience, with an understanding of accounting and auditing standards in a public sector environment.

All attendees will conduct themselves in a professional, ethical, courteous and appropriate manner. This includes contributing to a constructive environment where all attendees, where relevant, can participate and focus on issues relevant to achieving the purpose of the committee.

Members are expected to:

- understand and observe the legal requirements of the PGPA Act and PGPA Rule
- act in the best interests of the ATO
- prepare for committee meetings and review materials provided prior to each meeting
- not use or disclose information obtained by the committee except in meeting the committee's responsibilities, or unless expressly agreed by the Commissioner
- apply good analytical skills, objectivity and good judgment
- express opinions constructively and openly
- raise issues that relate to the committee's responsibilities
- contribute the time required to meet their responsibilities.

Conflicts of Interest (COI)

The ATO Chief Executive Instruction (CEI) on Conflicts of Interest (CEI 2014/06/10) sets out responsibilities for identifying, reporting and managing conflicts of interest.

All members, advisers, observers and the secretariat are to comply with the CEI 2014/06/10 and where a COI (real, perceived or potential) is identified, complete a COI form that will be documented in the ATO Integrity Register.

The key test for identifying whether a COI exists is whether an impartial observer would reasonably question if the person's interests might influence the way they behave or carry out their duties.

Members, advisers and observers are required to proactively manage conflicts of interest, declaring them as they arise.

Re-declaration is required as circumstances change. An opportunity will be provided to state any COI at the start of each meeting and responses will be recorded in the minutes.

A committee member who has a material personal interest in any matters due for consideration must give the other committee members notice of the interest.

The notice must give details of:

- the nature and extent of the interest
- the relation of the interest.

The Chair, or nominated chair, will make the decision on the appropriate mitigation regarding any COI.

At least once each year or when otherwise required, members will complete and submit a formal COI declaration. The declaration requires members to declare any potential, perceived or actual conflicts of interest they may have about their responsibilities. This includes notifying other positions held by members.

Members are responsible for taking an active role in considering the impact that any personal or financial interests may have on the performance of their ATO obligations. This includes considering whether existing commitments and committee memberships may appear to, are likely to, or do in fact influence their performance as a member of the committee.

Decisions must be made, and be perceived to be made, on proper grounds, for legitimate reasons and without bias. Community and government confidence in the ATO depends on this. In situations where a conflict of interest exists, decisions must be made by another non-conflicted person.

Details of material personal interests declared by the Chair, other committee members, advisers or observers. Any actions taken, will be appropriately recorded in the outcomes of the minutes.

Audit and Risk Subcommittee

The committee has established a subcommittee to help in meeting its responsibilities. Membership will include all independent members of the committee.

The Subcommittee helps the committee manage its workload in meeting its responsibilities. Presentations may be scheduled at the subcommittee to help with members' continuity and on-going education.

The committee stipulates that the subcommittee:

- will meet quarterly with additional meetings at the end of the financial year to consider the financial statements and the performance statements

- will be chaired by an independent member on a rotating basis to ensure best practice.

The Tax Practitioners Board and Australian Charities and Not-for-profits Commission

There is no legislative requirement for ACNC and TPB to have separate audit committees. As the accountable authority, the Commissioner must ensure that the financial activities undertaken by the ACNC and the TPB comply with the PGPA Act.

On a rotating basis, the ATO committee members attend the ACNC and the TPB Audit and Risk Committees as observers.

Australian National Audit Office

Representatives of the Australian National Audit Office (ANAO) will be invited to attend meetings of the committee, as observers.

In undertaking its role, the committee will engage with the ANAO, as the external auditor, in relation to the ANAO's financial statement and performance audit coverage.

In particular, the committee will:

- review ATO specific and relevant cross-entity external performance audit reports and monitor management's response and implementation of audit recommendations
- review management's responses to all ANAO Financial Statements Management Letters, including implementation of Audit Recommendations
- provide advice to the Commissioner on action to be taken on significant issues raised in relevant ANAO reports and ANAO Audit Insights
- meet privately with the ANAO at least once per year.

Administrative arrangements

Charter

This Charter will be updated annually or as needed to reflect changes to the ATO's operating context, new circumstances and the

Commissioner's changing needs.

Annual program of work

The committee will prepare a work plan that outlines the activities to be undertaken to achieve the committee's functions as outlined in this Charter.

Meetings

The committee and subcommittee will each meet at least 4 times per year.

Additional arrangements include:

- additional special meetings may be held to review the ATO's annual financial statements and performance statements or to meet other specific responsibilities of the committee as required
- the Chair is required to call a meeting if asked to do so by the Commissioner, and decide if a meeting is required if requested by another member, adviser or the ANAO
- closed meetings will be arranged with internal advisers and ANAO once a year or as deemed appropriate by the Chair
- the committee may, at any time, report to the Commissioner any other matter it deems of sufficient importance to do so. In addition, at any time an individual committee member may request a meeting with the Commissioner
- items may be considered out-of-session by exception at the Chair's discretion.

A quorum will consist of at least 3 committee members, one of whom must be the Chair or the member acting as Chair for that meeting. The quorum must always be in place during the meeting.

Access to and use of information

The Commissioner authorises the committee, to:

- obtain any information it requires from any official or external party (subject to any legal obligation to protect information)
- discuss any matters with the ANAO, or other external parties (subject to confidentiality considerations)

- request the attendance of any official, including the Commissioner, at committee meetings
- obtain legal or other professional advice, as considered necessary to fulfil its role, at the ATO's expense, subject to approval by the Commissioner or delegate
- committee members must not use or disclose information obtained by the committee except in meeting the committee's responsibilities, or unless expressly agreed by the Commissioner
- outside meetings committee members wishing to engage with ATO management staff and advisers will do so through the secretariat who will record and share information with other members as appropriate.

Secretariat

The committee is supported by the secretariat that facilitates meetings and provides support to the committee and Subcommittee. The secretariat will:

- develop agendas for each meeting and ensure they are approved by the Chair
- circulate agenda and meeting papers at five working days before a meeting
- ensure the minutes of the meetings are prepared, reviewed, circulated and maintained
- coordinate and maintain the forward work program and the action item register
- support succession planning
- perform contract management duties as required.

ARC Annual Reporting to the Commissioner

The committee will, as often as necessary, and at least once a year, report to the Commissioner on its operation and activities during the year and confirm to the Commissioner that all functions outlined in this Charter have been satisfactorily addressed.

The committee may, at any time, report to the Commissioner any other matter it deems of sufficient importance to do so.

Annual Reporting requirement

Section 17AG of the PGPA Rule establishes that the following information is to be included in the Annual Report:

- a direct electronic address (hyperlink) of the Charter determining the functions of the audit committee for the entity
- the name of each member of the audit committee during the period
- the qualifications, knowledge, skills or experience of those members
- information about each of those members' attendance at meetings of the audit committee during the period
- the remuneration of each of those members.

Reviewing and assessing committee performance

The Chair of the committee will initiate a review of the performance of the committee biennially.

The review will be conducted on a self-assessment basis (unless otherwise determined by the Commissioner) with appropriate input sought from:

- the Commissioner
- internal auditors
- regular advisers
- senior management
- any other relevant stakeholders, as determined by the Chair.

The review of the committee will also encompass a review of this Charter and will assure its compliance with all relevant corporate policies and guidelines.

Any material changes to the Charter will be recommended by the committee and formally approved by the Commissioner.

Organisational chart

Reporting responsibilities within the ATO.

Last updated 20 May 2025

On this page

Reporting responsibilities

Commissioner of Taxation

Client Engagement Group

Law Design and Practice Group

Enterprise Solutions and Technology Group

Enterprise Strategy and Corporate Operations

Frontline Operations Group


Reporting responsibilities

This page shows the reporting responsibilities within the ATO by group and business line. It is correct as at 14 April 2025.

You can download the [ATO organisational chart \(PDF, 140KB\)](#)  in Portable Document Format.

For more information about our organisation, see:

- Executive Committee
- other key committees.

For information about government organisational structures and key personnel, go to [Government Online Directory](#) .

Commissioner of Taxation

Commissioner of Taxation

Registrar of the Australian Business Register, Australian Business Registry Services and Register of Foreign Ownership of Australian

Assets

Rob Heferen

Deputy Commissioner (Capability Review)

Fiona Dillon

Client Engagement Group

Second Commissioner

Jeremy Hirschhorn

Private Wealth

Deputy Commissioner (Client Experience)

Louise Clarke

Deputy Commissioner (Behaviours of Concern)

Hoa Wood

Individuals and Intermediaries

Deputy Commissioner

Andrew Watson

Fraud and Criminal Behaviours

Deputy Commissioner

John Ford

Public Groups

Deputy Commissioner (Client Experience)

Rebecca Saint

Deputy Commissioner (Engagement)

Fiona Knight

International, Support and Programs

Deputy Commissioner

Hector Thompson

Small Business

Deputy Commissioner

Will Day

Smarter Data Program

Deputy Commissioner
Chief Data Officer
Marek Rucinski

Superannuation and Employer Obligations

Deputy Commissioner
Emma Rosenzweig

Law Design and Practice Group

Second Commissioner
Kirsten Fish

Policy, Analysis and Legislation

Deputy Commissioner
Ben Kelly

Objections and Review

Deputy Commissioner
Amy James-Velagic (acting)

Office of the Chief Tax Counsel

Chief Tax Counsel
Andrew Orme (temp transfer)

Deputy Chief Tax Counsel
Peter Walmsley

Deputy Chief Tax Counsel
Alex Affleck

Deputy Chief Tax Counsel
Rajitha Srikhanta

Deputy Commissioner
Litigation and Legal Services
Jonathan Todd (acting)

Enterprise Solutions and Technology Group

Chief Information Officer and Chief Security Officer
Mark Sawade

Strategy and Architecture

Deputy Commissioner
Matthew Hay

User and Technology Services

Deputy Commissioner
Chief Technology Officer
Sebastian Hood

Digital Delivery

Deputy Commissioner
Chief Digital Officer
Elissa Walker

Super, Tax and Registry Services

Deputy Commissioner
Narda Phillips

Data, Integration and Service Management

Deputy Commissioner
Michael Rowell

Enterprise Strategy and Corporate Operations

Chief Operating Officer
Jacqui Curtis

ATO People

Deputy Commissioner
Alison Stott

ATO Finance

Chief Finance Officer
Janine Bristow

Enterprise Strategy and Design

Deputy Commissioner
Brad Chapman

ATO Corporate

Deputy Commissioner
Karen Foat

Integrity, Assurance and Law and Chief General Counsel

Deputy Commissioner
Nicholas Shizas

Independent Internal Functions

Internal Audit

Chief Internal Auditor
Damien Browne

Fraud Prevention and Internal Investigations

Assistant Commissioner
Luke O'Connor (acting)

Frontline Operations Group

Second Commissioner
David Allen

Frontline Risk and Strategy

Deputy Commissioner
Anna Longley

Frontline Business Improvement

Deputy Commissioner
Nicole Dykstra

Frontline Resource Management

Deputy Commissioner
Belinda Darling

Frontline Compliance

Deputy Commissioner
Julian Roberts

Frontline Services

Deputy Commissioner
Grant Brodie

QC 33535

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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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