



 Print whole section

ATO Charter

Read about our commitments to you, what we ask of you and options if you are not satisfied under our Charter.

Our Charter



Know our commitments to you, what we ask of you and options if you are not satisfied.

Our Charter in other languages



Read our Charter in 25 languages other than English.

Our Charter – supporting legislation



An overview of the ATO Charter and a summary of key supporting legislation and specific legislative references.

Our Charter – easier to read



Easy to read information about our services and your rights when you deal with us.

Our Charter

Know our commitments to you, what we ask of you and options if you are not satisfied.

Last updated 20 February 2024

About our Charter

We administer Australia's tax, super and business registry services. We also support the delivery of government benefits to the community.

Our services are essential to supporting the way of life we enjoy in Australia, such as health care, education and community infrastructure.

You have a role to help make this happen. Your obligations will sometimes require you to work with us.

We want to ensure that every time you work with us your experience is easy and professional.

This Charter:

- explains what you can expect when you interact with us
- applies to everyone who works with us
- is based on laws, codes and principles we both must follow.

There are also steps you can take if you disagree with a decision we make or believe we have not followed the Charter.

Download the information on this page in [Our Charter \(NAT 75579, PDF 378KB\)](#) .

Our commitment to you

Fair and reasonable treatment

Our relationship with you is based on mutual trust and respect. We are committed to being fair, ethical and accountable in everything we do.

We will:

- treat you with courtesy, consideration and respect
- act with honesty and integrity
- be impartial and act in good faith
- treat you as being honest unless we have reason to think otherwise and give you an opportunity to explain
- work with people you have chosen to represent you, such as a professional adviser.

Professional service

We know your rights and obligations under the law can be complex. We aim to provide you with reliable, accessible and useful information and service to help you understand your rights and meet your obligations.

We will:

- be responsive and provide timely, accurate and easy-to-understand information
- work with the community to design our products and services to be easy-to-use and inclusive
- provide our services digitally except where an alternative approach is more appropriate.

Support and assistance

We understand people may need help in different ways, at different times. We know it may be harder for you to meet your obligations if you are experiencing vulnerability, difficult times or are impacted by crisis events. While we can't remove your obligations in most cases, there may be ways we can assist you to meet them.

We will:

- listen to your circumstances and take them into account where we can
- provide support during crisis events and difficult times
- provide assistance if you need help understanding or accessing our services.

Security of your data and privacy

We take the responsibility to protect your information and data very seriously. We know how important the privacy and security of your personal information is in the modern digital world.

We will:

- respect your privacy and only disclose your information where permitted by law
- use multiple layers of cyber security and identity protection to keep your data and online transactions protected and safe
- acquire, use and share data ethically and lawfully to provide our services.

Keep you informed

We are committed to being transparent and accountable in our interactions with you and the community.

We will:

- explain our decisions
- keep you informed of our progress
- communicate and explain your rights, obligations and review options
- give you access to your information, and information that helps us make decisions, where appropriate.

What we ask of you

You will have a range of obligations under the law depending on your circumstances.

- Treat us with courtesy, consideration and respect.
- Be truthful and act within the law.
- Respond to our queries on time and provide us with all relevant information. We may ask you questions or gather more information to ensure what we understand is correct and current.

- Let us know if someone is representing you. You are still responsible for ensuring the information given to us is accurate.
- Meet your obligations including lodging and paying on time. If you can't, let us know as early as possible before the due date so we can support you.
- Keep good records and provide them to us when needed.
- Take care to keep your identity information safe and let us know if your details change.

Steps to take if you would like a decision reviewed

If you believe we have made a mistake in our decisions, we will work with you to address your concerns as quickly and simply as possible.

We won't be able to change the law. However, we can help you understand how it applies to your circumstances.

We will also outline your options including legal review rights and how to make a complaint.

As a first step, discuss your concerns with us to see if we can address them. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).

You can also request to have many of our decisions reviewed by an independent officer who was not involved in the original decision.

If you disagree with our internal review, you can ask for an [external review](#). In most cases, you need to have requested an internal review with us and be dissatisfied with the outcome before seeking an external review.

Depending on the type of decision you are objecting to, you may have a variety of options for external review such as the courts or tribunals.

Steps to take if you are not satisfied with our service

It is important to us to know when you are not satisfied so we can continue to improve our service.

There are several steps you can take if we have not met your expectations, or you think we have not followed our Charter:

1. As a first step, discuss your concerns with an ATO officer who will try to resolve your issue. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).
2. If you're not satisfied, you may ask to talk to a manager.
3. If this still does not address your concerns, you can provide feedback to improve our processes or [lodge a formal complaint](#).

We treat all complaints seriously and aim to resolve them quickly and fairly.

Making a complaint will not affect your relationship with us.

If you're not satisfied after making a complaint with us, you can contact the [Tax Ombudsman](#) for an independent investigation.

You can also apply for compensation from us if you:

- believe our actions gave rise to a legal liability
- have financial losses caused by our defective administration.

How to contact us

If you have questions or concerns about any of our commitments to you or what we ask of you, [contact us](#) or a professional adviser.

Supporting legislation guide

This guidance supports our Charter by providing an overview of key legislation relevant to our commitments.

QC 57115

Our Charter in other languages

Read our Charter in 25 languages other than English.

Last updated 26 June 2023

Our Charter is available in the following languages:

- اللغة العربية / Arabic
- ارامي / Assyrian
- বাংলা / Bengali
- كلداني / Chaldean
- 简体中文 / Chinese – simplified
- 繁體中文 / Chinese – traditional
- دری / Dari
- ગુજરાતી / Gujarati
- هزاره گی / Hazaragi
- हिन्दी / Hindi
- Bahasa Indonesia / Indonesian
- 日本語 / Japanese
- ខ្មែរ / Khmer
- 한국어 / Korean
- नेपाली / Nepali
- فارسی / Persian (Farsi)
- Português / Portuguese
- ਪੰਜਾਬੀ / Punjabi
- Русский / Russian
- Español / Spanish
- தமிழ் / Tamil
- ภาษาไทย / Thai
- Türkçe / Turkish
- اردو / Urdu
- Tiếng Việt / Vietnamese

Our Charter – supporting legislation

An overview of the ATO Charter and a summary of key supporting legislation and specific legislative references.

Last updated 15 May 2025

Overview of our Charter

Our Charter explains what you can expect when you interact with the ATO including our commitments to you, what we ask of you and steps you can take if you are not satisfied.

Our Charter is based on laws, codes and principles that apply to us and you.

We know these rights and obligations under the law can be complex. That's why our Charter is designed to provide a general overview of our key commitments to you.

This guidance supports our Charter by providing an overview of key legislation relevant to our commitments. It aims to strengthen our mutual trust and understanding.

There are many laws which might be relevant to your individual circumstances and how we work with you.

To ensure this guidance is easy-to-understand, it doesn't include all legislation and other laws which can impact your circumstances or the tax, super and registry systems.

This guidance also doesn't cover whole-of-government guidance, or ATO policies and standards, which further underpin our commitments to you.

Our Charter

Fair and reasonable treatment

Our relationship with you is based on mutual trust and respect. We are committed to being fair, ethical and accountable in everything we do.

We will:

- treat you with courtesy, consideration and respect
- act with honesty and integrity
- be impartial and act in good faith
- treat you as being honest unless we have reason to think otherwise and give you an opportunity to explain
- work with people you have chosen to represent you, such as a professional adviser.

Summary of key legislation

We strive to apply principles of good administrative decision-making to our decisions, to ensure that they are lawful and reasonable. As a Commonwealth agency, our decisions are governed by administrative law.

The Public Service Act 1999 (PS Act) requires us to model the APS Values of impartiality, stewardship, commitment to service and being accountable, respectful and ethical. It also requires us to comply with the APS Code of Conduct. Under the code of conduct, we must behave honestly and with integrity, act with care and diligence, act lawfully, and treat everyone with respect and courtesy, without harassment.

The Public Governance, Performance and Accountability Act 2013 (PGPA Act) requires us to act with care and diligence, and act honestly, in good faith and for a proper purpose.

The PGPA Act also requires the Commissioner of Taxation to encourage cooperation with others – including taxpayers and their advisers – to achieve common objectives, and to consider the risks and impacts of imposing requirements on taxpayers and other people.

The Taxation Administration Act 1953 (TAA) provides protections when taxpayers rely on ATO advice in certain circumstances. (For further details, see [Professional service](#)). It also enables us to engage with your chosen representative in relation to your tax affairs.

Specific legislative references

Public Service Act 1999:

- Section 10 contains the APS Values.
- Section 13 contains the APS Code of Conduct.

Public Governance, Performance and Accountability Act 2013:

- Division 2 of Part 2-2 contains general duties of the accountable authority of a Commonwealth entity. See particularly sections 17 and 18.
- Division 3 of Part 2-2 contains general duties of officials of a Commonwealth entity. See in particular sections 25 and 26.

Taxation Administration Act 1953:

- Division 355 of Schedule 1 – which deals with the confidentiality of taxpayer information – enables the ATO to disclose your information to certain people who are representing you. The people we can engage with include your registered tax agent or BAS agent, legal practitioner, or legal personal representative.

Professional service

We know your rights and obligations under the law can be complex. We aim to provide you with reliable, accessible, and useful information and service to help you understand your rights and meet your obligations.

We will:

- be responsive and provide timely, accurate and easy-to-understand information
- work with the community to design our products and services to be easy-to-use and inclusive
- provide our services digitally except where an alternative approach is more appropriate.

Summary of key legislation

To help taxpayers to obtain certainty on tax issues, we provide rulings that are binding on us. The TAA sets out common rules that we must follow in relation to our public, private, and oral rulings. Under the TAA

we must generally make private rulings within 60 days unless the Commissioner requests further information.

The PS Act requires us to model the APS Values of impartiality, stewardship, commitment to service and being accountable, respectful and ethical. It also requires us to comply with the APS Code of Conduct. Under the code of conduct, we must behave honestly and with integrity, act with care and diligence, act lawfully, and treat everyone with respect and courtesy, without harassment.

The PGPA Act requires us to exercise care and diligence, act in good faith and for a proper purpose, and not use our position and or information we obtain as a Commonwealth official improperly. In addition, the Commissioner must consider the risks and impacts of imposing requirements on taxpayers and other people.

The *Electronic Transactions Act 1999* protects your right to transact with us electronically. Where possible, we will facilitate, promote, and support taxpayers engaging with us via electronic transactions.

Specific legislative references

Taxation Administration Act 1953:

- Part 5-5 of Schedule 1 contains specific provisions about public rulings (Division 358), private rulings (Division 359) and oral rulings (Division 360), and common rules applying across all ruling types (Division 357).

Electronic Transactions Act 1999:

- Under subsection 8(1), a transaction is not invalid for the purposes of a Commonwealth law because it took place wholly or partly by means of one or more electronic communications.
- Division 2 of Part 2 also contains provisions dealing with how laws of the Commonwealth that require information to be given in writing, requires a signature are met in the context of electronic communications.

Public Governance, Performance and Accountability Act 2013:

- Division 3 of Part 2-2 contains general duties of officials of a Commonwealth entity. In particular sections 25, 26, 27 and 28.

Public Service Act 1999:

- Sections 10 and 13 contain the APS Values and APS Code of Conduct.

Support and assistance

We understand people may need help in different ways, at different times. We know it may be harder for you to meet your obligations if you are experiencing vulnerability, difficult times or are impacted by crisis events. While we can't remove your obligations in most cases, there may be ways we can assist you to meet them.

We will:

- listen to your circumstances and take them into account where we can
- provide support during crisis events and difficult times
- provide assistance if you need help understanding or accessing our services.

Summary of key legislation

Consistent with principles of administrative law, we take all relevant information into account when we make a decision.

There are certain circumstances where the tax law allows us to take your personal circumstances into account. For example, you may apply to the Commissioner to be released from certain types of liabilities, if satisfying those liabilities would cause you serious hardship. Another example is that the Commissioner may remit general interest charge, shortfall interest charge or administrative penalties in certain circumstances. We can also defer the time for payment of a tax-related liability, or permit you to pay an amount of a tax-related liability by instalments under an arrangement, having regard to the circumstances of your particular case.

In addition, the Commissioner may defer the time within which an approved form is required to be given.

The PS Act requires us to model the APS values which includes a requirement that we are committed to service.

We must also apply anti-discrimination and human rights laws, which can inform how and what support we offer. For example, we make sure

that our premises are accessible to people with disability (see the *Disability Discrimination Act 1992*).

Specific legislative references

Taxation Administration Act 1953:

- Division 340 of Schedule 1 contains the Commissioner's power to release taxpayers from certain types of liabilities in cases of hardship.
- The Commissioner can remit general interest charge, shortfall interest charge and certain administrative penalties under section 8AAG (GIC remission), and sections 280-160 (SIC remission), and 298-20 (penalty remission) of Schedule 1.
- Sections 255-10 and 255-15 of Schedule 1 enables the Commissioner, having regard to the circumstances of a particular case, to defer the time for payment of a tax-related liability or permit the payment of a tax-related liability by instalments under a payment arrangement.
- Section 388-55 of Schedule 1 enables the Commissioner to defer the time within which an approved form is required to be given to the Commissioner or another entity.

Public Service Act 1999:

- Section 10 contains the APS Values.

See generally the *Disability Discrimination Act 1992*, *Age Discrimination Act 2004*, *Sex Discrimination Act 1984* and *Racial Discrimination Act 1975*.

Security of your data and privacy

We take the responsibility to protect your information and data very seriously. We know how important the privacy and security of your personal information is in the modern digital world.

We will:

- respect your privacy and only disclose your information where permitted by law
- use multiple layers of cyber security and identity protection to keep your data and online transactions protected and safe

- acquire, use and share data ethically and lawfully to provide our services.

Summary of key legislation

The Privacy Act 1988 requires us to comply with the Australian Privacy Principles (APPs) and provides avenues of complaint for breaches. The APPs contain a range of rules for the handling of personal information. These include rules for the management, collection, use and disclosure, quality, security, and correction of personal information.

Further, the *Privacy (Tax File Number) Rule 2015* (which is made under the Privacy Act) protects the confidentiality of tax file number information, by limiting the purposes for which that information can be collected, used or disclosed.

In addition, the TAA imposes limitations on who may access tax information and contains strict rules about the disclosure of tax information. Protected tax information can only be disclosed in the specific circumstances set out in Division 355 of Schedule 1 to the TAA. The TAA also contains specific rules about the recording, use or communication of tax file numbers. Further, the TAA also outlines whistleblower protections we must comply with and details penalties for breaches.

The *Commonwealth Registers Act 2020* contains specific information disclosure obligations we must comply with when managing Australian business registry data.

The *Archives Act 1983* outlines obligations we must follow in relation to the handling of Commonwealth records, including when we can dispose of or destroy records.

The [Protective Security Policy Framework](#) (PSPF) is a mandatory policy of the Australian Government that outlines our obligations to protect people, information, and assets. As a mandatory policy, the Commissioner is required by section 21 of the PGPA Act to ensure that the ATO complies with the PSPF.

The *Data Availability and Transparency Act 2022* authorises and regulates controlled access to Australian Government data for specific purposes.

Specific legislative references

Privacy Act 1988:

- Section 15 says that an APP entity must not do an act, or engage in a practice, that breaches an APP.
- Schedule 1 contains the APPs.

Taxation Administration Act 1953:

- Division 355 of Schedule 1 contains provisions about the confidentiality of taxpayer information.
- Subdivision BA of Part III contains provisions that protect tax file numbers
- Part IVD contains provisions for the protection of whistleblowers.

Privacy (Tax File Number) Rule 2015:

- Under Part 2, a tax file number recipient must not collect, use or disclose tax file number information (other than to give the information to the person the information is about) except for a purpose authorised under taxation, personal assistance or superannuation law.

Commonwealth Registers Act 2020:

- Part 4 provides a framework for the management and disclosure of Australian business registry data.

Archives Act 1983:

- Part V provides a framework for the access to and management of Commonwealth records.

Public Governance, Performance and Accountability Act 2013:

- Section 21 requires an accountable authority to govern their entity in a way that is not inconsistent with the policies of the Australian Government (see also paragraph 15(1)(a)).
- Section 28 provides that a person who obtained information because they are an official of a Commonwealth entity must not improperly use the information to gain (or seek to gain a benefit or an advantage, or cause (or seeking to cause) detriment.

Data Availability and Transparency Act 2022:

- Part 2.3 sets out the purposes for which data can be shared under the Act (the delivery of government services, informing government

policy and programs, and research and development), and Part 2.5 outlines circumstances where data sharing is barred.

- Part 2.4 contains particular privacy protections.

Keep you informed

We are committed to being transparent and accountable in our interactions with you and the community.

We will:

- explain our decisions
- keep you informed of our progress
- communicate and explain your rights, obligations and review options
- give you access to your information, and information that helps us make decisions, where appropriate.

Summary of key legislation

The ATO views the provision of reasons as good administrative practice. In certain specified circumstances, the Commissioner is required under the TAA to provide reasons. For example, where an administrative penalty is imposed and not remitted, where we decide not to remit SIC, and where we decline to make a private binding ruling

The *Freedom of Information Act 1982* (FOI Act) provides you with the right to access government-held information – including information that we hold about you – unless an exemption applies.

For most decisions about you that are reviewable under the *Administrative Review Tribunal Act 2024* (ART Act) or the *Administrative Decisions (Judicial Review) Act 1977* (ADJR Act), you can apply for a written statement of reasons for the decision. There are certain exceptions relevant to tax decisions. For further information, see [Steps to take if you would like a decision reviewed](#)

Specific legislative references

Freedom of Information Act 1982:

- Part III contains provisions which govern access to documents. Under subsection 11(1), every person has a legally enforceable right

to obtain access a document of an agency, other than an exempt document.

Administrative Review Tribunal Act 2024:

- Section 268 of the *Administrative Review Tribunal Act 2024* provides that a person whose interests are affected by a reviewable decision may request the decision-maker to give the person a statement of reasons for the decision – however, section 268 doesn't apply in relation to a 'reviewable objection decision' that has been taken to have been made under subsection 14ZYA(3) or 14ZYB(2) of the TAA (see subsection 14ZZB(1) of the TAA).

Taxation Administration Act 1953:

- Subsection 14ZY(3) requires the Commissioner to cause written notice of an objection decision to be served on a person. In addition, see sections 280 –165, 298 –10, 298 –20 and 359 –35 of Schedule 1 which require the Commissioner to give a written reasons in relation to SIC remission, penalty imposition and remission, and declining to make a private binding ruling).

Administrative Decisions (Judicial Review) Act 1977:

- Section 13 enables a person who is entitled to apply to the Federal Court in relation to a decision to request that they be given a written statement of reasons for the decision – however section 13 doesn't apply in relation to the classes of decisions listed in Schedule 1 to the Act (which includes various taxation decisions, including determination of taxation liability).

What we ask of you

Treat us with courtesy, consideration and respect.

Be truthful and act within the law.

Respond to our queries on time and provide us with all relevant information. We may ask you questions or gather more information to ensure what we understand is correct and current.

Let us know if someone is representing you. You are still responsible for ensuring the information given to us is accurate.

Meet your obligations including lodging and paying on time. If you can't, let us know as early as possible before the due date so we can support you.

Keep good records and provide them to us when needed.

Take care to keep your identity information safe and let us know if your details change.

Summary of key legislation

The TAA and various other tax, superannuation and registry acts outline your obligations and responsibilities. They impose a range of obligations on you, depending on your circumstances.

This includes, for many people, the obligation to lodge an income tax return and, for entities registered or required to be registered for GST, the obligation to give a GST return.

The TAA also deals with your obligation to pay tax-related liabilities. An amount of a tax-related liability that is due and payable is a debt that you owe, which is payable to the Commissioner. You can be liable to pay the general interest charge if you don't pay an amount to the Commissioner on time.

You can be liable for administrative penalties under the TAA if:

- you make a false or misleading statement about a tax-related matter, you take a position that's not reasonably arguable about a tax-related matter, or the Commissioner determines a tax-related liability of yours without documents you were required to provide
- you are required to submit a return, notice, statement or document to the Commissioner and do not do so on time, or
- a provision of a taxation law requires you to keep or retain a record, and you fail to do so.

The TAA provides us with formal powers that we may exercise to obtain information and evidence.

Specific legislative references

Taxation Administration Act 1953:

- Part IIA deals with the general interest charge
- Division 353 of Schedule 1 gives the Commissioner information-gathering and access powers that enable them to obtain information and evidence
- Section 284-75 of Schedule 1 imposes an administrative penalty if you make a false and misleading statement

- Section 286-75 of Schedule 1 imposes an administrative penalty if you do not give a required document to the Commissioner in the approved form by a particular day
- Section 288-25 of Schedule 1 imposes an administrative penalty if you do not keep or retain required records
- Part 4-15 of Schedule 1 deals with the methods by which the Commissioner may collect and recover amounts of taxes and other liabilities.

Income Tax Assessment Act 1936:

- Subsection 161(1) requires every person, as required by the Commissioner by legislative instrument, to give to the Commissioner a return for a year of income within the period specified in the instrument.

A New Tax System (Good and Services Tax) Act 1999:

- Section 31-5 specifies who must give the Commissioner a GST return for each tax period.

Steps to take if you would like a decision reviewed

If you believe we have made a mistake in our decisions, we will work with you to address your concerns as quickly and simply as possible.

We won't be able to change the law. However, we can help you understand how it applies to your circumstances.

We will also outline your options including legal review rights and how to make a complaint.

As a first step, discuss your concerns with us to see if we can address them. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).

You can also request to have many of our decisions reviewed by an independent officer who wasn't involved in the original decision.

If you disagree with our internal review, you can ask for an [external review](#). In most cases, you need to have requested an internal review with us and be dissatisfied with the outcome before seeking an external review.

Depending on the type of decision you are objecting to, you may have a variety of options for external review such as the courts or tribunals.

Summary of key legislation

Certain decisions that we make – in both our administration of the tax and super systems and of the Australian business register and Australian business registry services – can be reviewed or appealed.

The TAA enables you to challenge or appeal most assessments, determinations, notices, and decisions, and to formally object in certain situations. Part IVC establishes a specific framework for taxation objections, reviews and appeals. It provides for the Administrative Review Tribunal to review objection decisions, as well as appeals to the Federal Court against an objection decision.

Further, the ART Act enables you to appeal from decisions made by the Tribunal, on questions of law to the Federal Court (section 172(1)).

The *Administrative Decisions (Judicial Review) Act 1977* enables you to apply for judicial review of certain decisions of an administrative character that we make (that are not decisions determining tax liability) and provides you with the right to obtain reasons for those decisions.

In addition to the comprehensive avenues for objection and review in the TAA, you can also seek judicial review of our decisions, where appropriate, in other ways (for example, under section 39B of the *Judiciary Act 1903* or section 75(v) of the Constitution).

The *Legal Services Directions 2017* require us to behave as a model litigant. This means that in handling claims and litigation we are required to act with complete propriety, fairness and in accordance with the highest professional standards.

Specific legislative references

Taxation Administration Act 1953:

- Part IVC contains a framework for taxation objections, reviews, and appeals.
 - Division 3 describes how taxation objections are to be made and how they are to be dealt with by the Commissioner. It also allows a person dissatisfied with an objection decision to either apply to the Tribunal for review of the decision or appeal the decision to the Federal Court.

- Division 4 contains provisions about applications to the Tribunal for review of decisions by the Commissioner in relation to certain taxation objections and requests for extension of time.
- Division 5 contains provisions about appeals to the Federal Court against decisions by the Commissioner in relation to certain taxation objections.

Commonwealth Registers Act 2020:

- Section 22 enables applications to be made to the Administrative Review Tribunal for a review of a decision of the Registrar under the Act, or under the data standards or disclosure framework.
- *Administrative Decisions (Judicial Review) Act 1977:*
 - Section 5 enables a person who is aggrieved by a decision to which the Act applies to apply to the Federal Court to review the decision on particular grounds.
 - Section 13 enables a person who is entitled to apply to the Federal Court in relation to a decision to request that they be given a written statement of reasons for the decision.

Legal Services Directions 2017:

- Appendix B sets out the Commonwealth's obligation to act as a model litigant in the conduct of litigation.

Administrative Review Tribunal 2024:

- Subsection 172(1) enables a party to a proceeding before the Tribunal to appeal to the Federal Court, on a question of law, from any decision of the Tribunal in that proceeding.

Australian Constitution:

- Section 75(v) confers jurisdiction on the High Court in all matters in which a writ of mandamus or prohibition or an injunction is sought against an officer of the Commonwealth.

Judiciary Act 1903:

- Section 39B confers jurisdiction on the Federal Court in all matters in which a writ of mandamus or prohibition or an injunction is sought against an officer of the Commonwealth.

Steps to take if you are not satisfied with our service

It is important to us to know when you are not satisfied so we can continue to improve our service.

There are several steps you can take if we have not met your expectations, or you think we have not followed our Charter:

1. As a first step, discuss your concerns with an ATO officer who will try to resolve your issue. You may have been provided with a specific contact you can speak with, otherwise you can [contact us](#).
2. If you're not satisfied, you may ask to talk to a manager.
3. If this still doesn't address your concerns, you can [provide feedback](#) to improve our processes or [lodge a formal complaint](#).
4. We treat all complaints seriously and aim to resolve them quickly and fairly.
5. Making a complaint will not affect your relationship with us.

If you're not satisfied after making a complaint with us, you can contact the [Tax Ombudsman](#) for an independent investigation.

You can also [apply for compensation](#) from us if you:

- believe our actions gave rise to a legal liability
- have financial losses caused by our defective administration.

Summary of key legislation

The *Inspector-General of Taxation Act 2003* enables you to lodge a complaint about tax administration to the Tax Ombudsman.

You can apply for compensation under the scheme for **Compensation for Detriment for Defective Administration** (CDDA). This scheme, which is supported by sections 61 and 64 of the Australian Constitution, permits government agencies to compensate people who have experienced detriment as a result of defective action or inaction in certain circumstances, where it is reasonable to conclude that the Commonwealth would not have any legal liability to pay compensation if the matter were litigated.

Specific legislative references

Inspector-General of Taxation Act 2003:

- Section 7 lists the functions of the Inspector-General of Taxation and Tax Ombudsman.

Australian Constitution:

- Section 61 of the Constitution deals with the executive power of the Commonwealth, which extends to the execution and maintenance of the Constitution and the laws of the Commonwealth.
- Section 64 enables the Governor-General to appoint Ministers to administer departments of State of the Commonwealth.

QC 101227

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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