



## Commitments and reporting

We are accountable to Parliament and independent scrutineers for our performance and decisions.

### How we report and meet our commitments

An overview of how we operate as the government's principal revenue collection agency.

### Annual report and other reporting to Parliament

Our annual report is the main way we report to parliament, but we also report to several parliamentary committees.

### Our scrutineers

Find out how we work cooperatively with our scrutineers to support their reviews, audits and investigations.

### ATO Charter

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

### Service commitments

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

## **Data, information and privacy**



We intend to be fair and professional and to maintain strict standards of confidentiality in accordance with the law.

## **Our commitment to diversity**



Initiatives in place to build and support a diverse and inclusive workplace.

## **In detail**



Access information about our reporting commitments, including Freedom of information requests and privacy notices.

## **Consultation**



How we consult with the community to effectively manage and shape the tax, superannuation and registry systems.

QC 57010

# **How we report and meet our commitments**

An overview of how we operate as the government's principal revenue collection agency.

**Last updated** 3 July 2023

As the government's principal revenue collection agency and a key part of the Treasury portfolio, the ATO reports on its outcomes to

parliament, and its performance and decisions are subject to review by independent official scrutineers.

We also inform the community about the commitments we make and our performance in achieving them. We facilitate public access to information about how we operate in accordance with freedom of information principles and our strategies to foster willing compliance, which rely on transparency to engender trust and confidence.

We regularly consult with taxpayers as well as business and professional associations, who provide valuable feedback on how we operate and ways we can improve.

To effectively administer the tax and superannuation systems, the ATO is required to collect, analyse and share information, in accordance with the law, on the financial affairs of taxpayers and other participants in the Australian economy. In this we adhere to the law, respect the right to privacy and aim to be fair and professional.

#### **See also**

- **Dispute or object to an ATO decision if you**
  - disagree with a decision we've made and would like it reviewed
  - need to ask for penalties or interest charges to be reduced or cancelled
- **Correct a mistake or amend a return if you**
  - need to fix mistakes that we or you have made
  - want to tell us about previously undisclosed income, incorrectly claimed deductions or misleading statements you have made.

QC 72961

## **Annual report and other reporting to Parliament**

Our annual report is the main way we report to parliament, but we also report to several parliamentary committees.

**Last updated** 23 June 2023

We welcome parliamentary scrutiny as a significant and appropriate element of governance and a positive opportunity for constructive discussion.

Our **annual report** is the main way we report to parliament. We also regularly appear before several parliamentary **committees**, providing them with information and assistance and helping them understand how we administer the tax and super systems.

In addition, **Senate Procedural Orders of Continuing Effect No. 12** contains file lists that are tabled before parliament and make the operations of government more transparent to the Australian public. We provide this information in response to requests and orders from parliament.

The ATO also reports annually on its performance in **GST administration** for the states and territories.

ATO staff participate in the Australian Public Service (APS) Employee Census and we make the **ATO results** available. We also maintain a **Gifts, hospitality or other benefits register**, which we report on.

## **Gifts, hospitality or other benefits registers** [>](#)

Information of what is to be disclosed on gift registers.

## **APS employee census** [>](#)

Current and past ATO results from the Australian Public Service (APS) employee census.

## **Committees** [>](#)

The ATO appears before parliamentary committees, providing information and assistance on tax and superannuation systems.

## **GST administration** [>](#)

These reports are prepared as part of our reporting obligations under the GST Administration Performance Agreement.

## Annual report



Our annual report informs parliament, stakeholders and the community about our performance for the past financial year.

QC 33430

# Gifts, hospitality or other benefits registers

Information of what is to be disclosed on gift registers.

**Published** 31 October 2023

## On this page

[ATO gifts, hospitality or other benefits policy](#)

[ATO employee gift declarations](#)

## ATO gifts, hospitality or other benefits policy

*The ATO gifts, hospitality or other benefits policy encourages all ATO executives and staff to politely decline offers of gifts, hospitality, or other benefits.*

The Australian Public Service Commission (APSC) - **Guidance for Agency Heads** requires all agency leaders to publicly disclose all gifts or benefits accepted and valued at or over A\$100 (excluding GST).

Gifts, hospitality or other benefits may compromise staff integrity.

## ATO employee gift declarations

The APSC encourages Commonwealth agencies to publicly disclose all gifts or benefits accepted by staff valued at more than A\$100 (excluding GST).

Throughout the year, some ATO staff may accept complimentary airline lounge membership. These memberships are available to all travellers (government sector, private sector, and private travellers) and may be received because of personal or business-related travel. General (fee-based) airline lounge memberships will not be published individually.

Some ATO executive members hold complimentary (non fee-based) airline lounge memberships.

The tables showing the declared items for the Commissioner of Taxation can be found at [Gifts, hospitality or other benefits register, Commissioner of Taxation](#).

The tables showing the declared items for the ATO staff can be found at [Gifts, hospitality or other benefits register, ATO employees](#).

### **Commissioner of Taxation**



List of gifts, hospitality or other benefits (greater than A\$100) as declared by the Commissioner of Taxation.

### **ATO employees**



Register of gifts, hospitality or other benefits valued at more than A\$100, declared by ATO employees.

QC 73566

## **Gifts, hospitality or other benefits register, Commissioner of Taxation**

List of gifts, hospitality or other benefits (greater than A\$100) as declared by the Commissioner of Taxation.

On this page

[Declaration](#)

[2024-25 financial year](#)

[Prior years](#)

Declaration

In the course of my duties as agency head of the Australian Taxation Office, I've received the following gifts, benefits or both, the value of which exceeds the A\$100 threshold (excluding GST).

The tables below show the quarterly Commissioner of Taxation gift and other benefit declarations.

2024-25 financial year

Quarter 3 (1 January to 31 March 2025)

Date received	Gift or benefit	Received from	Occasion	Estimated value
Ongoing	Beyond Lounge membership	Virgin Australia	Not applicable	Unvalued
Ongoing	Chairman's Lounge membership	Qantas	Not applicable	Unvalued
18/03/2025	Hospitality	Corporate Tax Association	As an attendee at the annual CTA – ATO	\$1,000

			Strategy meeting	
--	--	--	------------------	--

## Prior years

### Gifts or other benefits received and declared by the Comm Taxation

Date received	Gift or benefit	Received from	Occasion
17/06/2024	Hospitality	Andrew Leigh	Attendance at dinner with the Assistant Minister and Public Service leaders to discuss evidence-based policy
10/04/2024	Hospitality	Department of Treasury	Attendance at Department of Treasury hosted dinner with select portfolio agency heads to discuss current and emerging matters
9/04/2024	Hospitality	Corporate Tax Association	As an attendee at the annual CTA – ATO Strategy meeting
23/08/2023	Hospitality	Business Council of Australia	2023 Annual dinner
22/07/2022	Hospitality	Allens	Invitation to 200-year gala



			dinner
10/06/2020	Hospitality	Boston Consulting Group	Hospitality provided at a working dinner engagement part of official duties
Ongoing	Chairman's Lounge membership	Qantas	Not applicable
Ongoing	Beyond Lounge membership	Virgin Australia	Not applicable
12/11/2019	Accommodation	General Authority of Zakat and Tax, Kingdom of Saudi Arabia	3 nights accommodation provided for speaking engagement and attendance at global tax policy and compliance conference with the Organisation for Economic Co-operation and Development (OECD), International Monetary Fund (IMF) and global revenue authorities, hosted by the 2020 Chair of the G20, Kingdom of Saudi Arabia

# Gifts, hospitality or other benefits register, ATO employees

Register of gifts, hospitality or other benefits valued at more than A\$100, declared by ATO employees.

Last updated 28 April 2025

## On this page

[2024-25 financial year](#)

[Prior year gifts and benefits](#)

## 2024-25 financial year

Quarter 3 (1 January to 31 March 2025)

Gifts, hospitality or other benefits declared by ATO employees

Date received	Gift item or benefit	Received by	Received from
17/03/2025	Hospitality only	SES employee	The Ins
21/03/2025	Sponsored international travel, accommodation and/or events	SES employee	Inte Mo Fur
21/02/2025	Perishable items	General employee	Ser (ve

22/01/2025	Event invitation only	General employee	Tax of /
20/03/2025	Membership/subscription	2nd Commissioner	Qar
16/12/2024	Event invitation only	SES employee	The Ins'
30/01/2025	Sponsored international travel, accommodation and/or events	SES employee	Nat Age Jap
20/02/2025	Hospitality only	SES employee	Inte Fis Ass
22/01/2025	Event invitation only	SES employee	Tax of /

26/02/2025	IT equipment	General employee	HP
05/02/2025	Hospitality only	SES employee	AN
19/12/2024	Sponsored domestic travel, accommodation and/or events	SES employee	The Inst
08/01/2025	Technical textbooks	SES employee	IBM
20/01/2025	Event invitation only	SES employee	Tax

## Quarter 2 (1 September to 31 December 2024)

Gifts, hospitality or other benefits declared by ATO employ

<b>Date received</b>	<b>Gift item or benefit</b>	<b>Received by</b>	<b>Received from</b>	
05/12/2024	Alcohol/wine	SES employee	Australian Information Industry Association	
05/12/2024	Event invitation only	General employee	IBR Conferences Pty Ltd	
04/12/2024	Event invitation only	General employee	IBR Conferences Pty Ltd	
04/12/2024	Event invitation only	General employee	The Tax Institute	
16/11/2024	Event invitation only	SES employee	The Tax Institute	
12/11/2024	Hospitality only	SES employee	Zakat, Tax and Customs Authority (ZATCA) of Saudi Arabia	

21/10/2024	Event invitation only	EL1	Australian Evaluation Society	
16/10/2024	Event invitation only	EL1	Australian Government Solicitor	
16/10/2024	Sponsored international travel, accommodation and/or events	SES employee	Charities Commission of England and Wales	
15/10/2024	Sponsored international travel, accommodation and/or events	SES employee	International Monetary Fund (IMF)	
07/10/2024	Sponsored international travel, accommodation and/or events	SES employee	Charities Commission of England and Wales	
02/10/2024	Event invitation only	General employee	The Tax Institute	
05/12/2024	Event invitation only	General employee	IBR Conferences Pty Ltd	

05/12/2024	Event invitation only	General employee	IBR Conferences Pty Ltd	
------------	-----------------------	------------------	-------------------------	--

## Quarter 1 (1 July to 30 September 2024)

### Gifts, hospitality or other benefits declared by ATO employ

Date received	Gift item or benefit	Received by	Received from	
8/08/2024	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute	
6/08/2024	Sponsored international travel, accommodation, event	General employee	United Nations Development Program	
31/07/2024	Event invitation only	General employee	The Tax Institute	
8/07/2024	Event invitation only	General employee	Wood Mackenzie	

28/08/2024	Event invitation only	General employee	CoreNet Global Australian Chapter
23/07/2024	Event invitation only	General employee	Australian Evaluation Society
21/08/2024	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
28/08/2024	Event invitation only	General employee	CoreNet Global Australian Chapter

## Prior year gifts and benefits

### Gifts, hospitality or other benefits declared by ATO staff

Date received	Gift item or benefit	Received by	Received from
9/04/2024	Hospitality	SES employee	Corporate Tax Association
10/04/2024	Sponsored domestic travel, accommodation, event	SES employee	The Tax institute



9/04/2024	Hospitality	SES employee	Corporate 1 Association
9/04/2024	Hospitality	SES employee	Corporate 1 Association
9/04/2024	Hospitality	SES employee	Corporate 1 Association
9/04/2024	Hospitality	SES employee	Corporate 1 Association
9/04/2024	Hospitality	SES employee	Corporate 1 Association
3/05/2024	Sponsored international travel, accommodation, event	General employee	United Nations Development Program
2/02/2024	Sponsored domestic travel, accommodation, event	SES employee	Intrepid Mir
6/05/2024	Event invitation	SES employee	Transforma Media

22/03/2023	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
14/09/2023	Sponsored International travel, accommodation, event	General employee	Department of Foreign Affairs and Trade
14/09/2023	Sponsored International travel, accommodation, event	General employee	Malaysia Digital Economy Corporation
31/10/2023	Sponsored International travel, accommodation, event	General employee	United Nations Development Program
16/11/2023	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
22/12/2023	Hospitality	SES employee	CDC Data Centres Pty Ltd
17/01/2024	Hospitality	SES employee	The Tax Institute

22/02/2024	Event invitation	SES employee	Law Council Australia
26/02/2024	Event invitation	SES employee	Law Council Australia
13/09/2023	Sponsored International travel, accommodation, event	General employee	Asia Development Bank
15/09/2023	Hospitality	Chief Information Officer	Adapt
16/09/2023	Hospitality	SES employee	Chief Customer Officer Forum
24/10/2023	Hospitality	General employee	Informatica
24/10/2023	Hospitality	General employee	Informatica
24/10/2023	Hospitality	General employee	Informatica
14/11/2023	Small ceramic teacup set	General employee	State Administration of Taxation (STA) of People's Republic of China

23/11/2023	Event invitation	SES employee	Austrade
Ongoing	Chairman's Lounge membership	Second Commissioner, Law Design & Practice	Qantas
Ongoing	Chairman's Lounge membership	Second Commissioner, Client Engagement	Qantas
30/04/2024	Beyond Lounge membership	Chief Information Officer	Virgin
30/04/2024	Chairman's Lounge membership	Chief Information Officer	Qantas
Ongoing	Chairman's Lounge membership	Chief Operating Officer	Qantas
Ending January 2025	Chairman's Lounge membership	Chief Finance Officer	Qantas
23/06/2023	Sponsored International travel, accommodation, event	SES employee	Nordic Sma Governmen and Busines
10/07/2023	Event invitation	General employee	Auscontact association
24/05/2023	Hospitality	SES employee	KPMG

16/02/2023	Sponsored International travel, accommodation, event	General employee	OECD
26/02/2023	Hospitality	SES employee	KPMG
5/05/2023	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
12/04/2023	Sponsored International travel, accommodation, event	General employee	Department of Foreign Affairs and Trade
9/05/2023	Hospitality	SES employee	Australian Computer Society
7/03/2023	Hospitality	SES employee	Corporate Tax Association
7/03/2023	Hospitality	SES employee	Corporate Tax Association
7/03/2023	Hospitality	Second Commissioner, Client Engagement	Corporate Tax Association

30/11/2022	Sponsored domestic travel, accommodation, event	SES employee	Law Council Australia
10/01/2023	Sponsored International travel, accommodation, event	General employee	Japan National Tax Administration
1/08/2022	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
1/09/2022	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
19/09/2022	Event invitation	General employee	Vocus
26/09/2022	Sponsored domestic travel, accommodation, event	General employee	Auscontact association

3/10/2022	Sponsored domestic travel, accommodation, event	General employee	Auscontact association
4/10/2022	Sponsored domestic travel, accommodation, event	General employee	Auscontact association
9/10/2022	Event invitation	SES employee	Auscontact association
10/10/2022	Event invitation	General employee	Auscontact association
11/10/2022	Event invitation	SES employee	Auscontact association
9/12/2022	Event invitation	General employee	Call Design
9/12/2022	Sponsored domestic travel, accommodation, event	General employee	Call Design

25/05/2022	Event invitation	SES employee	The Tax Institute
25/06/2022	Hospitality	General employee	Palau Bureau of Revenue Taxation
25/06/2022	Hospitality	General employee	Palau Bureau of Revenue Taxation
1/07/2022	Sponsored domestic travel, accommodation, event	SES employee	The Tax Institute
1/07/2022	Sponsored travel, accommodation, event	SES employee	The Tax Institute
1/07/2022	Collection of small gifts including sunscreen, t-shirt, water bottle)	General employee	Palau Bureau of Revenue Taxation



1/07/2022	Collection of small gifts including sunscreen, t-shirt, water bottle)	General employee	Palau Bureau of Revenue Taxation
13/07/2022	Sponsored travel, accommodation, event	SES employee	The Tax Institute
6/09/2022	Alcohol – wine	Chief Information Officer	Australian information Industry Association
7/06/2022	Event invitation	SES employee	Adapt
4/05/2022	Hospitality	SES employee	CreditorWa
4/05/2022	Event invitation	SES employee	Institute of Public Administration Australia

11/05/2022	Event invitation	General employee	Institute of Public Administrat Australia
4/05/2022	Event invitation	SES employee	Institute of Public Administrat Australia
4/05/2022	Event invitation	SES employee	Institute of Public Administrat Australia
4/05/2022	Event invitation	SES employee	Institute of Public Administrat Australia
2/05/2022	Event invitation	SES employee	SMSF Association
4/05/2022	Event invitation	SES employee	Institute of Public

			Administrat Australia
4/05/2022	Event invitation	SES employee	Institute of Public Administrat Australia
29/04/2022	Event invitation	SES employee	Institute of Public Administrat Australia
2/03/2022	Hospitality	SES employee	Corporate 1 Association
2/03/2022	Hospitality	SES employee	Corporate 1 Association
2/03/2022	Hospitality	Second Commissioner, Client Engagement	Corporate 1 Association
1/02/2022	Event invitation	General employee	Data Futurology

28/03/2022	Event invitation	General employee	The Tax Institute
21/06/2021	Event invitation	SES employee	The Tax Institute
14/12/2021	Event invitation	SES employee	SMSF Association
12/05/2021	Event invitation	SES employee	The Tax Institute

30/11/2021	Hospitality, pen and wooden cutlery set	General employee	Directorate General of Taxes, Indonesia
17/11/2021	Event invitation	General employee	The Tax Institute
22/10/2021	Hospitality and return transport to Townsville	General employee	Regional Development Authority
22/10/2021	Hospitality and return transport to Townsville	General employee	Regional Development Authority
22/10/2021	Hospitality and return transport to Townsville	General employee	Regional Development Authority

22/10/2021	Hospitality and return transport to Townsville	General employee	Regional Development Authority
22/10/2021	Hospitality and return transport to Townsville	General employee	Regional Development Authority
1/09/2021	Event invitation	General employee	Gartner
2/09/2021	Event invitation	General employee	Gartner
21/10/2021	Event invitation	General employee	The Tax Institute
30/06/2021	Event invitation	SES employee	The Tax Institute

30/09/2021	Event invitation	SES employee	Chartered Accountant Australia and New Zealand
3/09/2021	Event invitation	SES employee	The Tax Institute
2/09/2021	Event invitation	General employee	Gartner
13/07/2021	Event invitation	SES employee	The Tax Institute
9/03/2021	Hospitality	General employee	Council of Small Business Organisation of Australia
4/02/2021	Event invitation	SES employee	The Hatchery

15/02/2021	Event invitation	General employee	Self-Manag Super Fund Association
21/10/2020	Event invitation	SES employee	Australian Financial Review
6/10/2020	Event invitation	General employee	CPA Austra
3/07/2020	Event invitation	General employee	The Tax Institute
10/06/2020	Hospitality	SES employee	Boston Consulting Group
10/06/2020	Hospitality	SES employee	Boston Consulting Group



12/02/2020	1 night accommodation and return flights from Victoria to Tasmania	General employee	CPA Austra
------------	--	------------------	------------

QC 67699

## Committees

The ATO appears before parliamentary committees, providing information and assistance on tax and superannuation systems.

**Last updated** 29 November 2017

The ATO regularly appears before these and other parliamentary committees:

- House of Representatives Standing Committee on Tax and Revenue
- Senate Standing Committee on Economics
- Senate Estimates Committee hearings with the Treasury – Revenue Group

## Standing Committee on Tax and Revenue


The Standing Committee on Tax and Revenue is appointed under Standing Order 215(c) to examine annual reports of agencies allocated to it by the Speaker.


The committee may inquire into and report on any matter referred to it by either the House or Minister, including any:

- pre-legislation
- proposal

- bill
- motion
- petition
- vote or expenditure
- other financial matter
- report or document.

Since February 2014, the committee has taken responsibility to act as a scrutineer of the ATO, a responsibility previously undertaken by the Joint Committee of Public Accounts and Audit (JCPAA).



Relevant reports and tabled documents from past JCPAA inquiries can be found on [Parliament of Australia](#)  website.

Before each hearing the ATO provides the Tax and Revenue Committee with information about what we've achieved since the last hearing and any other information requested. Completed Tax and Revenue inquiries and reports are also available on [Parliament of Australia](#)  website.

## Government responses

Each year the Standing Committee on Tax and Revenue holds an inquiry into the ATO's annual report. The committee publishes a report that usually makes recommendations for the government to action. The government considers the recommendations and is required to respond to the committee.

The responses below are available on the Parliament of Australia website:

- [Australian Government response to the Standing Committee on Tax and Revenue report: 2016 Annual Report of the Australian Taxation Office \(PDF, 371KB\)](#) 
- [Australian Government response to the Standing Committee on Tax and Revenue report: 2015 Annual Report of the Australian Taxation Office \(PDF, 341KB\)](#) 

# GST administration

These reports are prepared as part of our reporting obligations under the GST Administration Performance Agreement.

**Last updated** 3 January 2025

Our GST administration annual performance report is prepared in accordance with our reporting obligations under the GST Administration Performance Agreement.

The report outlines our performance in administering the goods and services tax (GST) for the states and territories.

For more information on GST administration, see:

- [GST administration annual performance report 2023–24](#)
- [GST administration annual performance report 2022–23](#)
- [GST Administration Performance Agreement 1 July 2023](#)
- [GST Administration Performance Agreement \(1 July 2020–30 June 2023\)](#)

QC 21441

## Annual report

Our annual report informs parliament, stakeholders and the community about our performance for the past financial year.


**Last updated** 31 October 2024


The annual report follows the guidelines approved by the Joint Committee of Public Accounts and Audit, as well as other legislative reporting requirements as listed in sections 17AA to 17AJ of the *Public Governance, Performance and Accountability Rule 2014*.

In compliance with section 46 of the *Public Governance, Performance and Accountability Act 2013*, the report is presented to parliament.

## Latest annual report



 Commissioner of Taxation annual report 2023-24.

The report is available on the [Transparency Portal](#) , the central storage point for publicly available corporate information for all Commonwealth bodies.

You can also download this document in [Portable Document Format \(PDF 4.29MB\)](#) .

## Previous annual report

The previous year's annual report is linked below:

- [Commissioner of Taxation annual report 2022-23](#) 
- You can also download this document in [Portable Document Format \(PDF 3.5MB\)](#) .

Enquiries about the annual report can be directed to [AnnualReport@ato.gov.au](mailto:AnnualReport@ato.gov.au).

QC 33427

## Our scrutineers

Find out how we work cooperatively with our scrutineers to support their reviews, audits and investigations.

**Last updated** 29 July 2022

Scrutineers are government-appointed entities that examine aspects of our administration of Australia's tax, superannuation and business registration systems. The professional and cooperative relationship we have with the audit office, the ombudsman, the inspector-general of taxation and taxation ombudsman, the information commissioner, the privacy commissioner and the freedom of information commissioner is important in sustaining community and government confidence in our

administration. We recognise the important role of our scrutineers, and their scrutiny helps us continuously improve our administration.

Our governance process helps gain maximum benefit from our scrutineers' recommendations. Through this process, we develop implementation plans, monitor progress, evaluate evidence, report to the ATO Audit and Risk Committee and then publish the outcomes.

Our integrity framework sets out the behaviours, values and ethics that underpin the policy, processes and procedures for our work. The framework, complemented by our governance and planning processes, makes our integrity visible and measurable and helps us honour our commitment to being an open and accountable organisation.

For more information, see

- [Australian National Audit Office](#)
- [Commonwealth Ombudsman](#)
- [Inspector-General of Taxation and Taxation Ombudsman \(IGTO\)](#)
- [Office of the Australian Information Commissioner](#)
- [Integrity – maintaining our standards](#)

### **Australian National Audit Office**



The ANAO provides independent assessment of public sector reporting, administration and accountability.

### **Commonwealth Ombudsman**



Commonwealth Ombudsman's guards the community by handling complaints, audits, and promoting good administration.

### **Inspector-General of Taxation and Taxation Ombudsman**



The IGTO provides independent assurance that taxation administration laws are operating effectively and consistently.

## Office of the Australian Information Commissioner



The Office of the Australian Information Commissioner includes the Freedom of Information Commissioner and the Privacy Commissioner. The office reviews the ATO's compliance with information transparency, freedom of information and privacy legislation.

## Integrity – maintaining our standards




Our integrity is fundamental to maintaining community trust and confidence in the Australian revenue system.

QC 33423

# Australian National Audit Office


The ANAO provides independent assessment of public sector reporting, administration and accountability.

**Last updated** 29 June 2022


The Auditor-General is an independent officer of the Parliament. Supported by the [Australian National Audit Office](#)  (ANAO), the Auditor-General provides an independent assessment of public sector reporting, administration and accountability.

The ANAO examines public sector entities' performance by conducting audits in the areas of operations, resources, information systems, performance measures, monitoring systems, legal and other compliance and corporate governance process.

For the ATO, this means that the ANAO conducts performance audits that examine the efficiency and effectiveness of our administration. Each year the ANAO also undertakes a financial statement audit that provides assurance that our financial report gives a true and fair view of our financial position.

Each year the ANAO develops an [Annual Audit Work Program](#) . The Program gives specific attention to performance audit coverage. It lists the performance audits in progress at the start of a financial year as well as potential audits and reserve topics for that year. Reserve topics provide replacements for any proposed audit, which may not proceed.

The ANAO adopts a consultative approach to its forward audit program, underpinned by a risk-based methodology that considers the priorities of the Parliament and the views of entities and other stakeholders. The Auditor-General determines the final program.


For information and copies of completed audit reports, visit [ANAO Publications](#) .

QC 33431

## Commonwealth Ombudsman

Commonwealth Ombudsman's guards the community by handling complaints, audits, and promoting good administration.

**Last updated** 7 September 2020

The [Commonwealth Ombudsman](#)  safeguards the community in their dealings with Australian Government agencies. The Commonwealth Ombudsman's office handles complaints, conducts investigations, performs audits and inspections, encourages good administration, and carries out specialist oversight tasks.

One of the Ombudsman's key objectives is to foster accountable, fair and transparent public administration, ensuring that the principles and practices of public administration are sensitive, responsive and adaptive to the interests of members of the public.


From 1 May 2015, most tax complaints previously handled by the Commonwealth Ombudsman were transferred to the **Inspector-General of Taxation and Taxation Ombudsman**.

The Ombudsman will continue to receive complaints concerning Public Interest Disclosures or Freedom of Information issues about the ATO or Tax Practitioners Board.

# Inspector-General of Taxation and Taxation Ombudsman

The IGTO provides independent assurance that taxation administration laws are operating effectively and consistently.

**Last updated** 29 June 2022

The [Inspector-General of Taxation and Taxation Ombudsman](#)  (IGTO) is an independent statutory office that strives to improve the administration of the tax laws for the benefit of the community.

They provide independent advice and assurance (to individual taxpayers, agencies or the community in general) through investigation, review and reporting that Australian taxation administration laws are operating effectively and consistently with community expectations.

Potential review topics for investigation are identified from engagement with stakeholders, themes raised in complaint cases and representations made to the IGTO's office.

The IGTO provides independent advice to government, engaging with Parliamentary committees and relevant Ministers (especially the Treasurer, Assistant Treasurer and Minister for Superannuation and Financial Services) as appropriate.


From 1 May 2015, the tax complaint handling role was transferred from the Commonwealth Ombudsman to the IGTO with the aim of enhancing the systemic review role of the IGTO and providing taxpayers with specialised and focused tax complaints handling for tax matters.


## Guidelines and protocols


The [Protocol between the Inspector-General and the ATO](#)  outlines the nature of the co-operative working relationship between their



agencies.

The [IGTO-ATO Review operational guidelines](#)  provide operational guidelines between the IGTO and the ATO for the conduct of IGTO reviews.

The [IGTO -ATO Complaint handling guidelines](#)  provide operational guidelines between the IGTO and the ATO regarding the handling of tax complaints lodged with the IGTO.


Information on current IGTO reviews and completed reports are available at [Our investigations](#) .

QC 33429

## Office of the Australian Information Commissioner

The Office of the Australian Information Commissioner includes the Freedom of Information Commissioner and the Privacy Commissioner. The office reviews the ATO's compliance with information transparency, freedom of information and privacy legislation.

**Last updated** 7 March 2016

The [Office of the Australian Information Commissioner \(OAIC\)](#)  is an independent statutory agency, established under the *Australian Information Commissioner Act 2010*.

The OAIC was established as part of a major reform of federal freedom of information (FOI) law made during 2010. The OAIC brings together in one agency the functions of information policy advice and independent oversight of privacy protection and FOI access.

The three main functions of the OAIC are:

- Information Commissioner (advising the Australian Government and agencies on information policy and management practice)
- privacy (protecting the privacy of individuals by ensuring proper handling of personal information in accordance with the *Privacy Act*)

1988 and other legislation)

- freedom of information (promoting awareness of the public's right of access, under the *Freedom of Information Act 1982*, to documents held by the Australian Government).

The OAIC carries out a range of activities in these three core areas, including monitoring statutory compliance, investigations, privacy audits, complaint handling, merit review of FOI decisions, providing advice to government agencies and businesses across Australia, education and awareness, and promoting responsible information-handling within government and the private sector.

QC 33433

## Integrity – maintaining our standards

Our integrity is fundamental to maintaining community trust and confidence in the Australian revenue system.

**Last updated** 10 January 2025

### On this page

[Policies and legislation](#)

[Integrity in the ATO](#)


[Monitoring integrity](#)

[Responsibilities and roles](#)

As the principal revenue collection agency, the ATO understands that integrity is fundamental to maintaining community trust and confidence in the tax and superannuation systems. This includes perceptions of fairness in our administration of these systems.

A wide range of corporate governance and assurance mechanisms help us monitor and ensure our integrity.

## Policies and legislation

Our employees (including contractors to the extent that it is legally and practically enforceable) must act ethically and with integrity in accordance with the [Australian Public Service \(APS\) Values and Code of Conduct](#) .

We also have legislative obligations, including the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), to ensure the efficient, effective, economical and ethical use of public resources.

Our business relationships with the private sector are guided by our **Ethical business relationships statement**, which details codes of conduct and mutual responsibilities.

## Integrity in the ATO

As a key objective of our governance framework, integrity is central to how we deliver on our commitments. To reinforce this, the Second Commissioner, Law Design and Practice is the Chair of the Audit and Risk Committee, which oversees integrity standards in the ATO.

To ensure we remain an integrity-based organisation, we seek integrity advice from external leading contemporary experts from across a range of disciplines to guide our decision making.

Integrity is a key consideration throughout all levels of the ATO, including:

- for the organisation
  - in its capacity as an employer
  - in its capacity as a purchaser or consumer of goods and services
  - when interacting with taxpayers, the community and their representatives
  - when interacting with key stakeholders (for example, government)
  - in fulfilling legal obligations imposed on the Commissioner of Taxation or the ATO.
- for employees

- when interacting with taxpayers, the community and their representatives
- when interacting with each other
- in any of their own dealings which may impact on us or our reputation.

## **Monitoring integrity**

We have a wide range of corporate governance and assurance mechanisms that help us monitor and ensure our integrity, including:

- Audit and Risk Committee
- corporate governance framework
- APS Values and Code of Conduct
- ATO Fraud and Corruption Control Plan
- Internal Audit and assurance
- financial management and assurance
- information management and security
- performance measurements of integrity including integrity indicators.

We have in place a range of external scrutineers, including:

- Parliamentary Committees
- Australian National Audit Office
- Australian Information Commissioner
- Commonwealth Ombudsman
- Inspector-General of Taxation and Taxation Ombudsman.

## **Responsibilities and roles**

Everyone in the ATO plays an important role in maintaining our integrity. We are expected to:

- perform our duties with professionalism and integrity

- be fair and equitable in official dealings with the public and fellow employees
- act in accordance with the law and the APS Code of Conduct
- avoid real or apparent conflicts of interest.

These standards of conduct are characterised not only by compliance with laws and regulations, but also basic values and attributes, such as:

- ethics and integrity
- respect
- accountability
- courtesy
- honesty
- commitment to service and professionalism
- fairness.

Employees are personally accountable for applying these values and standards in their day-to-day work and in other situations where their behaviour could affect our reputation as an integrity-based organisation.

Sanctions may apply where an employee fails to meet these responsibilities.

Learn more about:

- the **Public Interest Disclosure (PID) scheme** where employees, former employees, contractors and their staff can report wrongdoing
- how we determine breaches of the APS Code of Conduct
- the guidelines for dealing with bribery of public officials.

**Determining breaches of the APS Code of Conduct**



These procedures apply in determining whether an ATO employee has breached the APS Code of Conduct and the sanction to be imposed.

## **Guidelines for understanding and dealing with the bribery of Australian and foreign public officials**



Guidelines about understanding of and how to deal with suspected bribery of Australian and foreign public officials.

QC 33544

# **Procedures for determining breaches of the APS Code of Conduct and the Imposition of Sanction**

These procedures apply in determining whether an ATO employee has breached the APS Code of Conduct and the sanction to be imposed.

**Last updated** 12 October 2017

### **On this page**

[Application](#)

[Availability of procedures](#)

[Person \(s\) making a breach determination and imposing any sanction to be independent and unbiased](#)


[The determination process](#)

[Sanction](#)

[Record of determination and sanction](#)

I, Brad Chapman, Deputy Commissioner, ATO People, establish these procedures under subsection 15(3) of the *Public Service Act 1999* (the Act).

These procedures are effective as of 3 October 2017 and replace all previous procedures.

Brad Chapman\_signature

Brad Chapman  
Deputy Commissioner  
ATO People

Date: 3 October 2017

## Application

1. These procedures apply in determining:
  - whether an Australian Taxation Office (ATO) employee or former ATO employee who was employed in the in the ATO at the time of the suspected misconduct, has breached the APS Code of Conduct (the Code) in section 13 of the Act ; and
  - the sanction (if any) to be imposed on an ATO employee who has been found to have breached the Code.
2. In these procedures, a reference to a breach of the Code by a person includes a reference to a person engaging in conduct set out in subsection 15(2A) of the Act in connection with their engagement as an APS employee.
3. Not all suspected breaches of the Code need to be dealt with by way of a process which results in a determination. In particular circumstances, another way of dealing with a suspected breach of the Code may be more appropriate.

## Availability of procedures

4. These procedures are publicly available on the ATO's Website.

## Person (s) making a breach determination and imposing any sanction to be

## **independent and unbiased**

5. Reasonable steps must be taken to ensure that the person making a breach decision and the person making a sanction decision must be, and must appear to be, independent and unbiased.

## **The determination process**

6. The process for determining whether an APS employee has breached the Code must be carried out with as little formality and as much expedition as a proper consideration of the matter allows.
7. A determination may not be made in relation to a suspected breach of the Code by a person unless reasonable steps have been taken to:
  - inform the person of:
    - the details of the suspected breach of the Code, including any subsequent variation of those details; and
    - the sanctions that may be imposed on them under subsection 15 (1) of the Act; and
  - give the person a reasonable opportunity to make a statement in relation to the suspected breach.

## **Sanction**

8. If a determination is made that an ATO employee has breached the Code, a sanction may not be imposed unless reasonable steps have been taken to:
  - inform the employee of:
    - the determination that has been made; and
    - the sanction or sanctions that are under consideration; and
    - the factors that are under consideration in determining any sanction to be imposed; and



- give the employee a reasonable opportunity to make a statement in relation to the sanctions under consideration.

## Record of determination and sanction

9. If a determination is made in relation to a suspected breach of the Code a written record must be made of:

- the suspected breach; and
- the determination; and
- any sanctions imposed as a result of a determination ,and
- any statement of reasons provided to the person (if a statement of reasons was given to the person).

**Note:** The *Archives Act 1983* and the *Privacy Act 1988* apply to a record made under this section.

QC 53486

## Guidelines for dealing with bribery of public officials

Guidelines about understanding of and how to deal with suspected bribery of Australian and foreign public officials.

**Last updated** 11 December 2019

### On this page

[Background](#)

[Legislative provisions](#)

[Referral of instances of suspected bribery](#)

## [How to report suspected bribery](#)

These guidelines draw on the OECD's [Bribery and corruption awareness handbook for tax examiners and tax auditors](#) [↗](#) (2013) and are designed to:

- increase awareness of the legislative provisions that disallowing a deduction for any loss or outgoing determined to be a bribe to an Australian or foreign public official
- provide advice on reporting suspected bribery.

## Background

The Australian Government is a signatory to the Organisation for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. We are committed to a whole-of-government approach to addressing the incidence of bribes to foreign public officials in business transactions. The convention also allows for the OECD to review the implementation of the convention by signatory countries.

Phase 1 of the OECD review occurred in 1999. Along with other outcomes, it resulted in the enactment of section 26–52 ‘Bribes to foreign public officials’ of the *Income Tax Assessment Act 1997* (ITAA 1997). Section 26–53 ‘Bribes to public officials’ of the ITAA 1997 was also enacted via a government initiative at a similar time. These provisions specifically disallow deductions for any loss or outgoing determined to be a bribe to a public official. They became effective from the 1999–2000 income year.

Phase 2 of the OECD review was completed in January 2006. It included a recommendation that the ATO prepare guidelines to assist tax officers in identifying non-deductible amounts that have been claimed for bribes to foreign public officials by:

- better understanding how they can be concealed
- identifying bribe payments to foreign public officials
- highlighting the legislative provisions denying deductibility for bribe payments
- including a requirement that tax officers report all information of bribery (intelligence, suspicions or actual) of foreign public officials

to the Integrated Compliance business line.

Although the convention is concerned with combating bribery of foreign public officials, these guidelines also apply to bribes made to Australian public officials.

Australia's Phase 3 review was completed in December 2012. The Phase 3 report included recommendations for Australia to strengthen its enforcement of the foreign bribery offence. In 2014, the Australian Government announced the creation of the multi-agency Fraud and Anti-Corruption (FAC) Centre within the Australian Federal Police (AFP). The FAC Centre is responsible for identifying and thoroughly evaluating referrals of alleged foreign bribery. The ATO works closely with the AFP as a member of the FAC Centre and the Serious Financial Crime Taskforce.

In 2016, the AFP established two dedicated foreign bribery investigative teams and a further Fraud and Anti-Corruption investigative team. In addition, the Office of the Commonwealth Director of Public Prosecutions increased its foreign bribery expertise, creating a centralised system for the referral of foreign bribery matters. ATO officers refer most suspected bribery payments to the AFP.

The OECD completed its Phase 4 evaluation of Australia's implementation of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions on 15 December 2017. The resulting report made 15 recommendations to further strengthen Australia's foreign bribery regime, and raised 12 issues for follow-up. The two-year follow-up to Australia's Phase 4 evaluation is scheduled to take place at the December 2019 plenary of the Working Group on Bribery. The follow-up report prepared by Australia, and summary and conclusions prepared by the OECD Secretariat and lead examiners adopted by the Working Group, will be published on the OECD website.

**See also:**

- [OECD website](#) 

## Legislative provisions

The relevant legislative provisions of the ITAA 1997 that relate to bribes are:

- section 26–52 (bribes to foreign public officials)
- section 26–53 (bribes to public officials).

## **Bribes to foreign public officials**

Section 26–52 of the ITAA 1997 specifically denies deductibility to a taxpayer for a loss or outgoing that is determined to be a bribe to a foreign public official.

### **Definitions**

Division 995 of the ITAA 1997 adopts the definition of 'foreign public official' under section 70.1 of the Criminal Code. The full text of the definition of foreign public official in section 70.1 of the Criminal Code is as follows:

Foreign public official means any of:

- an employee or official of a foreign government body
- an individual who performs work for a foreign government body under a contract
- an individual who holds or performs the duties of an appointment, office or position under a law of a foreign country or part of a foreign country
- an individual who holds or performs the duties of an appointment, office or position created by custom or convention of a foreign country or of part of a foreign country
- an individual who is otherwise in the service of a foreign government body (including service as a member of a military force or police force)
- a member of the executive, judiciary or magistracy of a foreign country or of part of a foreign country
- an employee of a public international organisation
- an individual who performs work for a public international organisation under a contract
- an individual who holds or performs the duties of an office or position in a public international organisation

- an individual who is otherwise in the service of a public international organisation
- a member or officer of the legislature of a foreign country or of part of a foreign country
- an individual who is either
  - an authorised intermediary of a foreign public official covered by any of the above paragraphs
  - holds himself or herself out to be the authorised intermediary of a foreign public official covered by any of the above paragraphs.

A foreign public official can only be a natural person. However, the benefit may be provided to another natural person, another entity or a government body with the intention of influencing that foreign public official.

## **Record-keeping requirements**

For tax purposes, section 262A of the *Income Tax Assessment Act 1936* (ITAA 1936) requires that records are kept for all transactions and that those records are adequate to explain the transactions.

For facilitation payments, the Criminal Code in Division 70 also sets out particular record-making and retention obligations, in certain circumstances, for records to set out:

- the value of the benefit concerned
- the date on which the conduct occurred
- the identity of the foreign public official to whom the conduct occurred
- if that foreign public official is not the other person mentioned in paragraph 70.2(10(a) – the identity of that other person
- particulars of the routine government action that was sought to be expedited or secured by the conduct
- the person's signature or some other means of verifying the person's identity.

Failure to maintain records in that form may have important consequences if a person is prosecuted for an offence of bribing a

foreign public official under the Criminal Code. The person will not be able to rely on a defence that the payments were legitimately made, even if the defence would otherwise be available, if the person has not kept the required records. However, a failure to maintain records in the form required under the Criminal Code will not necessarily mean the person cannot claim a tax deduction.

For the purpose of taxation law, the question is whether the person has kept records in a way that complies with section 262A.

**See also:**

- Section 26–52 – Bribes to foreign public officials – ITAA 1997
- Section 262A Keeping of records – ITAA 1936
- Definitions – Division 995 – ITAA 1997
- Section 70.1 Definitions – Criminal Code
- Section 70.2 Bribing a foreign public official – Criminal Code
- Section 70.4 Defence – facilitation payments – Criminal Code

## **Bribes to public officials**

Section 26–53 of the ITAA 1997 specifically denies deductibility to a taxpayer for a loss or outgoing that is determined to be a bribe to a public official.

The benefit may be any advantage and is not limited to property.

## **Definitions**

Division 995 of the ITAA 1997 defines 'public official' as follows:

- ... an employee or official of an Australian Government agency or a local governing body.

Division 995 of the ITAA 1997 defines 'Australian Government Agency' as follows:

- ... either
  - the Commonwealth, a state or a territory
  - an authority of the Commonwealth or of a state or a territory.

**See also:**

- Section 26-53 Bribes to public officials of the ITAA 1997
- Definitions Division 995

## **Bribery is a criminal offence**

Division 70 of the Criminal Code includes provisions making the bribery of foreign public officials a criminal offence.

Divisions 141 and 142 of the Criminal Code include provisions making the bribery of Commonwealth public officials a criminal.

### **See also:**

- Division 70 – Bribery of Foreign Public Officials
- Division 141 – Bribery of a Commonwealth Public Official
- Division 142 – Offences relating to bribery

## **Referral of instances of suspected bribery**

The ATO is primarily concerned with the protection of revenue and maintaining community confidence in our administration of the tax and superannuation systems by identifying and dealing with deductions that are bribe payments.

However, we also have an important part to play in the whole-of-government effort to combat corruption and bribery. We refer information on suspected or actual bribe transactions to the AFP for potential criminal investigation and prosecution.

## **How to report suspected bribery**

To report an instance of suspected bribery, you can:

- phone us on **1800 060 062**, 8.00am to 6.00pm, Monday to Friday, excluding national public holidays
- complete the **tip-off form** (The form is also available in the 'Contact us' section in the ATO app), or
- write to us at – mark all letters 'in confidence' and post to:

**Australian Taxation Office**  
**Tax Integrity Centre**

**Locked bag 6050**  
**DANDENONG VIC 3175**

If you do not speak English well and want to talk to us, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

Tax professionals can provide information by calling **13 72 86** (Fast Key Code **3 4**).

Remember to make note of the reference number when you submit your **tip-off form**. You will need to quote it if you want to add any information later.

**See also:**

- Making a tip-off
- Shadow economy
- What is tax crime

QC 19159

## **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.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia



You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).