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Consultation

How we report and meet our commitments

An overview of how the ATO operates as the government's principal revenue collection agency.

Last updated 5 June 2025

As the government's principal revenue collection agency, and a key part of the Treasury portfolio, we must report our outcomes to parliament, and our performance and decisions are subject to review by independent official scrutineers.

Our Charter outlines our commitments to you, what we ask of you and options if you are not satisfied with our service.

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.

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.

To support our commitment to diversity, we have a number of initiatives in place to build and support a diverse and inclusive workplace.

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.

Annual report and other reporting to Parliament

Our reporting to parliament, register of benefits received and grants provided and our APS employee census results.

Last updated 5 June 2025

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.

We also report annually on our performance in GST administration for the states and territories.

In addition, the Senate Procedural Orders of Continuing Effect No. 12 contains lists of files that we table before parliament, with the aim of making the operations of government more transparent to the Australian public.

We also maintain a register of gifts, hospitality or other benefits reported by staff.

We publish our results from the annual Australian Public Service (APS) Employee Census.

Annual report



Our annual report informs parliament, stakeholders and the

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.

Gifts, hospitality or other benefits registers



Find out what needs to be disclosed on gift registers and access the registers for the ATO Commissioner and staff.

APS employee census



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

QC 33430

Annual report

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

Last updated 31 October 2025

Latest annual report

 Annual report banner image

The annual report is prepared in compliance with the [Public Governance, Performance and Accountability Act 2013](#) and the [Public Governance, Performance and Accountability Rule 2014](#).

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 the report in [portable document format \(PDF, 10.30MB\)](#).

Previous annual report

The *Commissioner of Taxation annual report 2023–24* is available:

- on the [Transparency Portal](#)
- for download in [portable document format \(PDF, 4.04MB\)](#).

Enquiries about the annual report can be directed to AnnualReport@ato.gov.au.

QC 33427

Committees

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

Last updated 5 June 2025

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 the 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 the 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 reports and responses for [completed inquiries of the Standing Committee on Tax and Revenue](#) are available on the Parliament of Australia website.

You can also download the responses to the 2016 and 2015 reports below:

- [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 \(PDF, 341KB\)](#) 

QC 33435

GST administration

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

Last updated 12 December 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 2024–25](#)
- [GST administration annual performance report 2023–24](#)
- [GST Administration Performance Agreement 1 July 2023](#)
- [GST Administration Performance Agreement \(1 July 2020–30 June 2023\)](#)

QC 21441

Gifts, hospitality or other benefits registers

Find out what needs to be disclosed on gift registers and access the registers for the ATO Commissioner and staff.

Last updated 5 June 2025

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 as they may compromise, or be perceived to compromise, staff integrity.

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).

ATO employee gift declarations

We publish 2 gifts, hospitality or other benefits registers:

- Commissioner of Taxation register
- ATO employees register.

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.

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.

Last updated 24 October 2025

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

2025–26 financial year

Table 1: Quarter 1 (1 July to 30 September 2025)

Date received	Gift or benefit	Received from	Occasion	Estimated value

Ongoing	Beyond Lounge membership	Virgin Australia	Not applicable	Unknown
Ongoing	Chairman's Lounge membership	Qantas	Not applicable	Unknown

Prior years

Table 2: Gifts or other benefits received and declared by the Minister for Taxation

Date received	Gift or benefit	Received from	Occasion
18/03/2025	Hospitality	Corporate Tax Association	As an attendee at the annual CTA – ATO Strategy meeting
17/06/2024	Hospitality	Andrew Leigh	Attendance at a dinner with the Assistant Minister and Public Service leaders to discuss evidence-based policy
10/04/2024	Hospitality	Department of Treasury	Attendance at a 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 gal 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 Cooperation and Development (OECD), International Monetary Fund (IMF) and global revenue authorities,

			hosted by the 2020 Chair of the G20, Kingdom of Saudi Arabia
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QC 61014

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 22 October 2025

2025–26 financial year

Table 1: Gifts, hospitality or other benefits declared by ATO employees 1 July to 30 September 2025

Date received	Gift item or benefit	Received by	Received from
26/09/2025	Event invitation only	SES employee	Australian Energy Producers
23/09/2025	Sponsored international travel, accommodation and/or events	SES employee	National Human Resources Development Institute Ministry of Personnel Management,

			Republic of Korea
04/07/2025	Event invitation only	SES employee	The Tax Institute
21/08/2025	Event invitation only	SES employee	The Tax Institute
14/08/2025	Event invitation only	General employee	Optus
14/08/2025	Event invitation only	General employee	Optus
01/02/2025	Event invitation only	SES employee	DXC
05/08/2025	Event invitation only	SES employee	SAP Now
10/04/2025	Event invitation only	General employee	Australian Evaluation Society (AES)
26/09/2026	Event invitation only	SES employee	Australian Energy Producers

Prior year gifts and benefits

Table 2: Gifts, hospitality or other benefits declared by ATC

Date received	Gift item or benefit	Received by	Ref
07/04/2025	Event invitation only	General employee	Au Ev So
10/06/2025	Hospitality only	SES employee	Ca Ce
09/05/2025	Sponsored international travel, accommodation and/or events	SES employee	Int Mc Fu
14/04/2025	Sponsored international travel, accommodation and/or events	General employee	Ma Int Re Bo
16/04/2025	Hospitality only	SES employee	Pa Po
18/03/2025	Hospitality only	SES employee	Co As
16/04/2025	Hospitality only	General employee	Go

15/04/2025	Hospitality only	General employee	Go
18/03/2025	Hospitality only	SES employee	Co As
13/03/2025	Event invitation only	SES employee	Th Ins
18/03/2025	Hospitality only	SES employee	Co Ta As (C)
12/03/2025	Sponsored domestic travel, accommodation and/or events	SES employee	Th Ins
18/03/2025	Hospitality only	SES employee	CT
18/03/2025	Hospitality only	SES employee	Co As
17/03/2025	Hospitality only	SES employee	Th Ins
21/03/2025	Sponsored international travel, accommodation and/or events	SES employee	Int Mc Fu
21/02/2025	Perishable items	General employee	Se (ve

22/01/2025	Event invitation only	General employee	Ta Au
20/03/2025	Membership/subscription	2nd Commissioner	Qa
16/12/2024	Event invitation only	SES employee	Th Ins
30/01/2025	Sponsored international travel, accommodation and/or events	SES employee	Na Ag Ja
20/02/2025	Hospitality only	SES employee	Int Fis As
22/01/2025	Event invitation only	SES employee	Ta Au
26/02/2025	IT equipment	General employee	HF
05/02/2025	Hospitality only	SES employee	AN

19/12/2024	Sponsored domestic travel, accommodation and/or events	SES employee	Th Ins
08/01/2025	Technical textbooks	SES employee	IBM
20/01/2025	Event invitation only	SES employee	Ta
05/12/2024	Alcohol/wine	SES employee	Au Inf Inc As
05/12/2024	Event invitation only	General employee	IBF Co Pty
04/12/2024	Event invitation only	General employee	IBF Co Pty
04/12/2024	Event invitation only	General employee	Th Ins
16/11/2024	Event invitation only	SES employee	Th Ins
12/11/2024	Hospitality only	SES employee	Za Cu Au

			(Z, Sa
21/10/2024	Event invitation only	EL1	Au Ev So
16/10/2024	Event invitation only	EL1	Au Go So
16/10/2024	Sponsored international travel, accommodation and/or events	SES employee	Ch Co En Wa
15/10/2024	Sponsored international travel, accommodation and/or events	SES employee	Int Mc Fu
07/10/2024	Sponsored international travel, accommodation and/or events	SES employee	Ch Co En Wa
02/10/2024	Event invitation only	General employee	Th Ins
05/12/2024	Event invitation only	General employee	IBF Co Pty
05/12/2024	Event invitation only	General employee	IBF Co Pty
8/08/2024	Sponsored domestic travel, accommodation,	SES employee	Th Ins

	event		
6/08/2024	Sponsored international travel, accommodation, event	General employee	Un De Pr
31/07/2024	Event invitation only	General employee	Th Ins
8/07/2024	Event invitation only	General employee	Wc Ma
28/08/2024	Event invitation only	General employee	Co Glo Au Ch
23/07/2024	Event invitation only	General employee	Au Ev So
21/08/2024	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
28/08/2024	Event invitation only	General employee	Co Glo Au Ch
9/04/2024	Hospitality	SES employee	Co As
10/04/2024	Sponsored domestic travel, accommodation, event	SES employee	Th Ins

9/04/2024	Hospitality	SES employee	Co As
9/04/2024	Hospitality	SES employee	Co As
9/04/2024	Hospitality	SES employee	Co As
9/04/2024	Hospitality	SES employee	Co As
9/04/2024	Hospitality	SES employee	Co As
3/05/2024	Sponsored international travel, accommodation, event	General employee	Un De Pr
2/02/2024	Sponsored domestic travel, accommodation, event	SES employee	Int
6/05/2024	Event invitation	SES employee	Tr M€

22/03/2023	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
14/09/2023	Sponsored International travel, accommodation, event	General employee	De Fo an
14/09/2023	Sponsored International travel, accommodation, event	General employee	Ma Diç Ec Co
31/10/2023	Sponsored International travel, accommodation, event	General employee	Un De Pr
16/11/2023	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
22/12/2023	Hospitality	SES employee	CD Ce Ltc

17/01/2024	Hospitality	SES employee	Th Ins
22/02/2024	Event invitation	SES employee	La Au
26/02/2024	Event invitation	SES employee	La Au
13/09/2023	Sponsored International travel, accommodation, event	General employee	As De Ba
15/09/2023	Hospitality	Chief Information Officer	Ad
16/09/2023	Hospitality	SES employee	Ch Cu Of
24/10/2023	Hospitality	General employee	Inf
24/10/2023	Hospitality	General employee	Inf
24/10/2023	Hospitality	General employee	Inf
14/11/2023	Small ceramic teacup set	General employee	St Ad of (S

			Pe Re Ch
23/11/2023	Event invitation	SES employee	Au
Ongoing	Chairman's Lounge membership	Second Commissioner, Law Design & Practice	Qa
Ongoing	Chairman's Lounge membership	Second Commissioner, Client Engagement	Qa
30/04/2024	Beyond Lounge membership	Chief Information Officer	Vir
30/04/2024	Chairman's Lounge membership	Chief Information Officer	Qa
Ongoing	Chairman's Lounge membership	Chief Operating Officer	Qa
Ending January 2025	Chairman's Lounge membership	Chief Finance Officer	Qa
23/06/2023	Sponsored International travel, accommodation, event	SES employee	No Go an
10/07/2023	Event invitation	General employee	Au as

24/05/2023	Hospitality	SES employee	KP
16/02/2023	Sponsored International travel, accommodation, event	General employee	OE
26/02/2023	Hospitality	SES employee	KP
5/05/2023	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
12/04/2023	Sponsored International travel, accommodation, event	General employee	De Fo an
9/05/2023	Hospitality	SES employee	Au Co So
7/03/2023	Hospitality	SES employee	Co As
7/03/2023	Hospitality	SES employee	Co As
7/03/2023	Hospitality	Second Commissioner,	Co As

		Client Engagement	
30/11/2022	Sponsored domestic travel, accommodation, event	SES employee	La Au
10/01/2023	Sponsored International travel, accommodation, event	General employee	Ja Ta Ad
1/08/2022	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
1/09/2022	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
19/09/2022	Event invitation	General employee	Vo
26/09/2022	Sponsored domestic travel, accommodation, event	General employee	Au as

3/10/2022	Sponsored domestic travel, accommodation, event	General employee	Au as:
4/10/2022	Sponsored domestic travel, accommodation, event	General employee	Au as:
9/10/2022	Event invitation	SES employee	Au as:
10/10/2022	Event invitation	General employee	Au as:
11/10/2022	Event invitation	SES employee	Au as:
9/12/2022	Event invitation	General employee	Ca
9/12/2022	Sponsored domestic travel, accommodation, event	General employee	Ca

25/05/2022	Event invitation	SES employee	Th Ins
25/06/2022	Hospitality	General employee	Pa of Ta
25/06/2022	Hospitality	General employee	Pa of Ta
1/07/2022	Sponsored domestic travel, accommodation, event	SES employee	Th Ins
1/07/2022	Sponsored travel, accommodation, event	SES employee	Th Ins
1/07/2022	Collection of small gifts including sunscreen, t- shirt, water bottle)	General employee	Pa of Ta

1/07/2022	Collection of small gifts including sunscreen, t-shirt, water bottle)	General employee	Pa of Ta
13/07/2022	Sponsored travel, accommodation, event	SES employee	Th Ins
6/09/2022	Alcohol – wine	Chief Information Officer	Au inf Inc As
7/06/2022	Event invitation	SES employee	Ad
4/05/2022	Hospitality	SES employee	Cr
4/05/2022	Event invitation	SES employee	Ins Pu Ad Au

11/05/2022	Event invitation	General employee	Ins Pu Ad Au
4/05/2022	Event invitation	SES employee	Ins Pu Ad Au
4/05/2022	Event invitation	SES employee	Ins Pu Ad Au
4/05/2022	Event invitation	SES employee	Ins Pu Ad Au
2/05/2022	Event invitation	SES employee	SM As
4/05/2022	Event invitation	SES employee	Ins Pu

			Ad Au
4/05/2022	Event invitation	SES employee	Ins Pu Ad Au
29/04/2022	Event invitation	SES employee	Ins Pu Ad Au
2/03/2022	Hospitality	SES employee	Co As
2/03/2022	Hospitality	SES employee	Co As
2/03/2022	Hospitality	Second Commissioner, Client Engagement	Co As
1/02/2022	Event invitation	General employee	Da Fu

28/03/2022	Event invitation	General employee	Th Ins
21/06/2021	Event invitation	SES employee	Th Ins
14/12/2021	Event invitation	SES employee	SM As
12/05/2021	Event invitation	SES employee	Th Ins

30/11/2021	Hospitality, pen and wooden cutlery set	General employee	Dir Ge Ta Inc
17/11/2021	Event invitation	General employee	Th Ins
22/10/2021	Hospitality and return transport to Townsville	General employee	Re De Au
22/10/2021	Hospitality and return transport to Townsville	General employee	Re De Au
22/10/2021	Hospitality and return transport to Townsville	General employee	Re De Au

22/10/2021	Hospitality and return transport to Townsville	General employee	Re De Au
22/10/2021	Hospitality and return transport to Townsville	General employee	Re De Au
1/09/2021	Event invitation	General employee	Ga
2/09/2021	Event invitation	General employee	Ga
21/10/2021	Event invitation	General employee	Th Ins
30/06/2021	Event invitation	SES employee	Th Ins

30/09/2021	Event invitation	SES employee	Ch Ac Au Ne
3/09/2021	Event invitation	SES employee	Th Ins
2/09/2021	Event invitation	General employee	Ga
13/07/2021	Event invitation	SES employee	Th Ins
9/03/2021	Hospitality	General employee	Co Sr Or of
4/02/2021	Event invitation	SES employee	Th

15/02/2021	Event invitation	General employee	Se Su As
21/10/2020	Event invitation	SES employee	Au Fir Re
6/10/2020	Event invitation	General employee	CP
3/07/2020	Event invitation	General employee	Th Ins
10/06/2020	Hospitality	SES employee	Bo Co Gr
10/06/2020	Hospitality	SES employee	Bo Co Gr

12/02/2020	1 night accommodation and return flights from Victoria to Tasmania	General employee	CP
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QC 67699

Our scrutineers

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

Last updated 5 June 2025

Scrutineers are government-appointed entities that examine aspects of our administration of Australia's tax, superannuation and business registration systems. We have a professional and cooperative relationship with the:

- Australian National Audit Office
- Commonwealth Ombudsman
- Tax Ombudsman
- Office of the Australian Information Commissioner.

This 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..

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.

Australian National Audit Office



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

Commonwealth Ombudsman



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

Tax Ombudsman



The Tax Ombudsman provides independent assurance of Australia's taxation administration laws.

Office of the Australian Information Commissioner



The OAIC reviews the ATO's compliance with information transparency, freedom of information and privacy legislation.

Integrity – maintaining our standards



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

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

Last updated 7 November 2025

Most complaints about the ATO must be directed to the [Tax Ombudsman](#).

The [Commonwealth Ombudsman](#) receives complaints concerning public interest disclosures relating to the ATO.

QC 33892

Tax Ombudsman

The Tax Ombudsman provides independent assurance of Australia's taxation administration laws.

Last updated 18 December 2025

The [Tax Ombudsman](#) is an independent statutory office that strives to improve the administration of the tax laws for the benefit of the community.

It provides independent advice and assurance to individual taxpayers and the community, government, parliamentary committees and ministers (as appropriate), through investigations, reviews and reports. This helps to ensure that Australian taxation administration laws are operating effectively and consistently and align with community expectations.

Potential review topics for investigation are identified from:

- engagement with stakeholders
- themes raised in complaint cases
- representations made to the Tax Ombudsman's office.

The Tax Ombudsman publishes information about [current investigations](#) and [reports of completed investigations](#).

Guidelines and protocols

The [Protocol between the ATO and Tax Ombudsman \(PDF, 2.4MB\)](#) outlines the nature of the co-operative working relationship between the agencies.

Individual clients are able to lodge [complaints](#) with the Tax Ombudsman if they have been unable to resolve a complaint directly with the ATO.

QC 33429

Office of the Australian Information Commissioner

The OAIC reviews the ATO's compliance with information transparency, freedom of information and privacy legislation.

Last updated 5 June 2025

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

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 3 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 3 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
- promoting responsible information-handling within government and the private sector.

QC 33433

Integrity – maintaining our standards

We use a wide range of corporate governance and assurance mechanisms to help us monitor and ensure our integrity.

Last updated 17 June 2025

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
- Tax 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**.

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

Procedures for determining whether an ATO employee has breached the APS Code of Conduct and imposition of sanction.

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

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

Procedures for determining whether an ATO employee has breached the APS Code of Conduct and imposition of sanction.

Last updated 31 October 2025

Statement from Deputy Commissioner

'I, Alison Stott, 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 the date of signature and replace all previous procedures.¹



Alison Stott, Deputy Commissioner ATO People

Date: 15 July 2025

1. Application

1.1 These procedures apply in determining:

- **a.** whether a current 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
- **b.** any sanctions to be imposed on a ATO employee, in accordance with subsection 15(1), where a breach of the Code has been determined.

1.2 These procedures apply in relation to a suspected breach of the Code by an ATO employee, a former ATO employee, or the actions of an employee prior to commencing with the ATO in respect of which a determination is to be made.

1.3 Not all suspected breaches of the Code may need to be dealt with by way of a determination. In particular circumstances, another way of addressing a suspected breach of the Code may be more appropriate.

1.4 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.

1.5 In these procedures, powers afforded to the Agency Head under legislation (for example, powers to suspend or reassign duties or determine a breach) may be delegated to other employees of the ATO. For information about delegations, this procedure should be read along with the ATO's delegations and authorisations instruments.

2. Availability of procedures

2.1 These procedures are publicly available on the ATO's website in accordance with subsection 15(7) of the Act.

3. Breach decision-maker

3.1 The role of the breach decision-makers to determine in writing whether a breach of the Code has occurred.

3.2 These procedures don't prevent the Agency Head, or a person listed at subclause 7.1 of these procedures, from appointing themselves as the breach decision-maker.

3.3 The breach decision-maker may undertake the investigation, or seek the assistance of an investigator, who may be external to the ATO. The investigator may investigate the alleged breach, gather evidence and make a report of recommended findings to the breach decision-maker.

4. Sanction delegate

4.1 The delegate determining whether a sanction should be imposed for any breach of the Code is referred to in these procedures as the sanction delegate and will hold a delegation of the power under subsection 15(1) of the Act.

4.2 These procedures don't prevent the breach decision-maker from being the sanction delegate in the same matter.

5. Suspension delegate

5.1 The delegate determining whether an employee should be suspended from duties is referred to in these procedures as the suspension delegate and will hold a delegation of the powers and functions under section 28 of the PS Act and section 14 of the Public Service Regulations 2023 (the **Regulations**).

5.2 Where suspension from duties is being considered, appointing a separate suspension delegate from the breach decision-maker is preferable.

6. Breach decision-maker, suspension, and sanction delegates to be independent and unbiased

6.1 The Agency Head or that employee taking action under subclause 7.1 will take reasonable steps to ensure that the person who determines:

- **a.** The person who determines whether a current or former APS employee in the ATO has breached the Code is, and appears to be, independent and unbiased; and
- **b.** The person who determines any sanction to be imposed is, and appears to be, independent and unbiased.

6.2 The breach decision-maker and the sanction delegate must advise the Agency Head or that employee taking action under subclause 7.1 in writing if they consider that they may not be independent or unbiased or if they consider that they may reasonably be perceived not be independent or unbiased; for example, if they are a witness in the matter.

7. Initiate formal misconduct action and appoint a decision maker

7.1 As soon as practicable after a suspected breach of the Code has been identified, the Agency Head or one of the following ATO employees will consider if it is appropriate for a preliminary assessment to be conducted, to assess whether the suspected breach of the Code should be formally investigated under these procedures:

- **a.** Chief Operating Officer
- **b.** Chief Information Officer
- **c.** Any Second Commissioner
- **d.** Deputy Commissioner, ATO People
- **e.** Deputy Commissioner & Chief General Counsel
- **f.** Any Assistant Commissioner, ATO People
- **g.** Director, Working Well.

7.2 Once a decision is made to formally investigate the suspected breach, the Commissioner or that employee taking action under subclause 7.1 will appoint a breach decision-maker to make a determination under these procedures.

8. Reassignment of duties or suspension from duty

8.1 A current ATO employee who is under investigation for suspected breach of the Code may be:

- **a.** reassigned to alternative duties, either for a temporary period or on an ongoing basis, under section 25 of the Act, and/or
- **b.** suspended from duty by the suspension delegate under section 28 of the Act and section 14 of the Regulations.

8.2 The employee must be provided with a reasonable opportunity (usually 7 calendar days) to make a statement regarding the reassignment of duties or suspension from duty.

8.3 To remove any doubt, this clause also applies to Senior Executive Service (SES) employees.

9. The breach determination process

9.1 The process for determining whether a current or former ATO 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.

9.2 The process must be consistent with the principles of procedural fairness.

9.3 A determination will not be made in relation to a suspected breach of the Code by a current or former ATO employee in the ATO unless reasonable steps have been taken to:

- **a.** inform the employee or former employee of:
 - **i** the details of the suspected breach (including any subsequent variation of those details); and
 - **ii** in the case of a current employee in the ATO, the sanctions that may be imposed on the employee under subsection 15(1) of the PS Act; and
- **b.** give the employee or former employee a reasonable opportunity to make a statement in relation to each suspected breach (or subsequent variation to any initially suspected breach).

9.4 The may statement referred to at 9.3(b) may be a written or oral statement and is usually required to be provided within 7 calendar days, or any longer period that is allowed by the breach decision-maker.

10. Variation in investigation

10.1 If, during the course of an investigation, it becomes evident that there is a material variation in the nature or extent of the alleged breach notified to the employee or former employee, they must be notified in writing of the variation. Current ATO employees must also be notified of any variation in the range of sanctions that may be imposed if they are found to have breached the Code of Conduct.

10.2 The employee or former employee must be provided with a reasonable opportunity (usually 7 calendar days) to make a statement or provide further evidence before a determination is made.

11. Sanctions

11.1 The process for imposing a sanction must be consistent with the principles of procedural fairness.

11.2 If a determination is made that a current ATO employee in the ATO has breached the Code, a sanction will not be imposed on the employee unless reasonable steps have been taken to:

- **a.** inform the employee of:
 - **i.** the determination of a breach of the Code; and
 - **ii** the sanction or sanctions that are under consideration in accordance with subsection 15(1) of the PS Act; and
 - **iii** the factors that are under consideration in determining any sanction to be imposed.
- **b.** give the employee a reasonable opportunity to make a statement in relation to each sanction/s under consideration.

11.3 The statement referred to at paragraph 11.2(b) may be a written or verbal statement, usually provided within 7 calendar days or any longer period that is allowed by the sanction delegate.

11.4 If a determination is made that a current ATO employee has breached the Code, one or more of the following sanctions may be

imposed under section 15(1) of the PS Act:

- a reprimand
- deduction from salary, by way of a fine
- reduction in salary
- re-assignment of duties
- reduction in classification
- termination of employment.

11.5 The ATO cannot impose a sanction on a former ATO employee.

12. Record of determination and sanction

12.1 If a determination is made in relation to a suspected breach of the Code by a current or former ATO employee, a written record must be made of:

- **a.** the suspected breach
- **b.** the determination
- **c.** in the case of a current ATO employee in the ATO, any sanctions imposed as a result of the determination that the employee breached the Code; and
- **d.** if a statement of reasons was given to the employee or former employee regarding the determination in relation to a suspected breach of the Code, or, in the case of a current employee, regarding the sanction decision, that statement of reasons or those statements of reasons.

Note: The [Archives Act 1983](#) and the [Privacy Act 1988](#) apply to a record made under this clause.

13. Additional procedural requirement for current Senior Executive Service employees

13.1 In accordance with the requirements at section 64 of the *Australian Public Service Commissioner's Directions 2022* (Directions), if a current Senior Executive Service (SES) employee in the ATO is

suspected of breaching the Code, the Agency Head of the ATO, or a delegate of the Agency Head, must consult with the APS Commissioner or a delegate of the Commissioner:

- **a.** on the process for determining whether the employee has breached the Code; and
- **b.** if considering imposing a sanction, before imposing the sanction.

14. Procedure when an employee seeks to move to another APS agency prior to or during an investigation

14.1 This clause applies if a current ATO employee seeks to move to another APS agency either prior to or after they have been formally notified that they are suspected of breaching the Code, and before the matter has been resolved.

14.2 Where an ATO employee seeks to move to another APS agency after they have been formally notified that they are suspected of breaching the Code but prior to the matter being resolved, any move between APS agencies will generally be deferred, under subsections 42A(1) and 46(5) of the Directions, until after a decision has been made about whether or not the employee has breached the Code, or it is decided that such a determination is not necessary.

15. Procedure when an employee moves to another APS agency prior to or during an investigation

15.1 This clause applies if a current ATO employee moves to another APS agency either prior to or after they have been formally notified that they are suspected of breaching the Code and before the matter has been resolved.

15.2 Where an employee moves to another APS agency prior to being notified that they are suspected of breaching the Code, it is open to the gaining Agency Head to use information and any assessment conducted by the original agency in undertaking a misconduct investigation. Regulation 9.2 of the Regulations allows the original agency to disclose information to the gaining agency where it is

relevant to an agency head's employer powers, including a misconduct investigation in the gaining agency.

15.3 Where an employee suspected of having breached the Code moves, with the agreement of agency heads, before the misconduct action is resolved, the gaining agency may initiate an investigation in accordance with its subsection 15(3) procedures.

16. Review of action

16.1 Where a determination has been made that a current or former non-SES employee has breached the Code, they may be eligible to seek review of the action under section 33 of the Act.

16.2 A review may also be sought in respect of a sanction decision, unless the sanction was termination of employment.

16.3 Applications for review should be made to the Merit Protection Commission directly within the statutory timeframe.

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

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 performance evolution

How we plan to unlock the full potential of our high performance.

Published 11 July 2025

Download Our performance evolution

You can download a version of [Our performance evolution \(PDF, 674KB\)](#).

Commissioner's foreword

Since commencing as Commissioner of Taxation on 1 March 2024, I continue to be impressed by the expertise, professionalism and dedication of ATO staff.

Our performance is strong, but as with any organisation, we need to take opportunities to improve. Accordingly, I am grateful that the ATO has had the opportunity to be reviewed as part of the Australian Public Service Commission's (APSC) capability review program, particularly so early in my tenure. Independent reviews such as this provide us with honest and frank perspectives on what to improve to set us up for the future.

I would like to extend my sincere thanks to the review team for their professionalism, rigour, and the depth of insight they brought to this process. Their extensive experience and thoughtful engagement have been invaluable.

The review found that we are a high-performing organisation, which is a testament to the dedication and capability of our people. At the same time, it has identified areas where we can do better – opportunities to strengthen our systems, sharpen our focus, and deliver even greater value to the Australian community.

We deliver well on our core purpose of collecting tax so government can deliver services for the Australian community. However, what

delivers us success now will not be enough alone to achieve our vision for an Australia where every taxpayer meets their obligations because:

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

We need to examine what we do and how we do it, identify opportunities for improvement and make decisive shifts to unlock our full potential.

Our performance evolution will help us get there. Drawing on key insights from our APSC capability review, it outlines how we – as one ATO – will align our efforts to not only deliver today's priorities, but also prepare for and tackle tomorrow's challenges.

We are fortunate to be building on a strong foundation. The capability review identified many strengths we can be proud of. We'll use these strengths to propel us forward on our performance evolution, taking practical actions to set a course for the future, where we will:

- think bigger
- act bolder
- deliver together.

While this plan does not outline every detail of the actions we will take, it establishes the key shifts that will empower us to strengthen what we do best, allowing us to adapt our actions as our environment changes.

The Executive team and I will play a key role here. We must role model the behaviours needed for the ATO to achieve its vision, drive accountability and ensure we don't lose momentum. We must also openly and genuinely support employees to act as one to deliver our performance evolution.

Whilst the staff who support the Tax Practitioner Board (TPB) and the Australian Charities and Not-for-profits Commission (ACNC) are ATO staff, our performance evolution relates to those in the Tax Office itself.

I will leave it to the Chair of the TPB and the ACNC Commissioner to draw on the Capability Review insights that best serve the delivery of their statutory functions.

I'm grateful to have the opportunity to capitalise on our high performance and look forward to continuing to improve as we implement our performance evolution.

Rob Heferen

Commissioner of Taxation

Registrar of the Australian Business Register

Australian Business Registry Services

Register of Foreign Ownership of Australian Assets

Unlocking the full potential of our high performance

'The ATO is a high performing organisation with a strong reputation for managing Australia's tax and superannuation systems in a modern and reliable way.

Its capabilities are good and ATO staff are right to be proud of them.

The findings [of the capability review] are not judgments on current capability, but rather ways the ATO might evolve to be a 'great' organisation.' [Capability Review, Australian Taxation Office, 2025 \(PDF, 817KB\)](#)

The Australian Public Service Commission's capability review affirmed the ATO's position as a high performing and globally respected tax administration.

We have a proven track record and have excelled when circumstances have called for us to be at our best. Our role in the government's response to the pandemic demonstrated what we're capable of and underscored our potential to be truly exceptional. Learning from this and our many other successes, as well as our mistakes, we should not stand still. We need to continually improve.

The capability review's insights inform where to focus our ongoing improvement efforts. This future view highlights the capabilities we need to adapt and respond to the changing demands of government, the community and our own operations.

Key insights from the review indicate that to continue to serve the Australian community with excellence and integrity, achieve our vision,

and proactively address future challenges, we need to:

- work as one ATO to deliver for the Australian community, including through improved internal collaboration
- have a leadership group that works as a team and models the right behaviours
- establish enterprise-wide priorities and shared plans for achieving them
- make trade-offs for the sake of the organisation, work through impasses and take collective responsibility for decisions
- accept and reward measured risk taking in the interests of innovation, collaboration and achieving better, faster outcomes.

Our performance evolution sets us on a path to meet these needs and unlock the full potential of our high performance. It does so by bringing together current initiatives and building on the successes of the past to do some things differently and truly excel.

This plan is just the beginning. It lays a foundation for the ongoing implementation of a range of connected actions which will unlock our full potential. A future where:

- We will agree on our priorities, how much we are prepared to invest in achieving them, relevant trade-offs and what risks those carry. We will align our resourcing and performance measures to them.
- We will clearly communicate our strategic direction and priorities under it, ensuring they are understood throughout the organisation.
- We will ensure accountabilities are clear, and advancing our strategic direction is a collective responsibility.
- We will make decisions far enough in advance to ensure that at both the group and individual level, we can effectively plan our contribution to the delivery of our enterprise priorities and our functional accountabilities.
- We will work as one ATO, so that improved internal collaboration becomes 'business as usual'.
- We will engage sensibly with risk. To do this, we will think carefully about risk appetite, tolerances and sensible mitigations in the context of our strategic direction.

- At the individual level we will be supported in innovating and taking measured risks, aligning our efforts with our strategic direction and by having irritants taken out of how we work.

We will do this by thinking beyond function, beyond our teams and comfort zones.

From	To
Team first	Purpose first
Cautious action	Bold action
Siloed delivery	Shared delivery
Avoiding the hard calls trade-offs	Courageous trade-offs

Key shifts

Together, we will unlock the full potential of our high performance by moving together as one ATO, and adapting our mindsets and behaviours to:

- Think bigger
- Act bolder
- Deliver together.

Think bigger

Thinking bigger means seeing the broader picture and understanding where we are headed.

This requires each of us to:

- expand our view of what we can do to drive the ATO to succeed
- consider what is truly possible within our remit
- challenge assumptions of what is needed for us to achieve our vision.

If we are to challenge assumptions of what's needed and expand our view of how we can help the ATO succeed, we first need a common understanding of what success looks like.

This will come from having a clear understanding of our longer-term direction, and the strategies we will prioritise to deliver on it. Clearly communicating our strategic direction (including our priorities, risk tolerances and areas where we are choosing to reduce our focus) will help:

- guide our actions
- sharpen our focus
- expand our perspective on the role we can each play in realising our vision.

We also need the means to think bigger. We will commit the right leadership, accountabilities, resources and funding to the work needed to deliver our purpose and achieve our vision.

Initial actions

Develop and communicate our strategic direction – We will agree on strategies that will move us forward in delivering our purpose and achieving our vision over the next 5 years and communicate the roadmap for delivery.

Align investment – We will invest our resources in line with our strategic direction.

Make clear decisions – We will be clear about our decisions on our priorities, their scope and implications (including for accountabilities, resourcing, performance measures and risks).

Act bolder

Being bold takes both individual courage and confident leadership to support our action.

This requires each of us to:

- proactively address issues
- work through impasses and make the call, including trade-offs needed to deliver on priorities

- use good judgment to make decisions and support those who do the same – regardless of the outcome.

With our strategic direction, priorities, functional accountabilities and shared responsibilities clear, we are trusted to use good judgment, sensibly engage with risk, and take decisive action within the parameters of our authority.

Doing this boldly will come from knowing that informed and decisive action is supported at the highest levels of the ATO and encouraged at all levels across the ATO. Acting within our remit, this will help us to:

- make decisive calls
- adopt innovative approaches
- act proactively to resolve impasses and agree trade-offs
- slow, change or stop work when we need to make room for higher priorities
- use good judgment to make sound, timely and innovative recommendations that inform decisions beyond our level of delegation.

Being bolder is also stretching our comfort zone, supporting mobility to expand our perspective and empowering people to take appropriate measured risks.

Initial actions

Support and reward decision-making – We will encourage and recognise:

- measured risk-taking
- staff who innovate.

We will support decision-makers with appropriate guidance and tools.

Reinforce support for mobility – We will increase mobility, including amongst our SES.

Clarify delegations – We will refresh and reinforce delegations and decision-making authorities.

Deliver together

We excel when we are aligned – around purpose, priorities and outcomes. Collaboration is just the starting point.

This requires each of us to:

- recognise that our impact goes beyond our function
- take shared ownership of our strategic direction, respecting any trade-offs
- move together to deliver our core purpose and advance our vision.

To deliver our core purpose and achieve our vision, we need to unlock the full potential of our high performance together – as one ATO.

Delivering as one ATO will come from:

- understanding both the big picture and the detail of how work flows, how different areas interact, and how it all fits together
- working collaboratively with those impacted by our work
- understanding what our part to play is.

Enhancing our forward planning and ensuring that effective internal collaboration is part of our ‘business as usual’ will help us:

- understand how our plans deliver our strategic direction
- take shared ownership of our plans
- know what we must do
- move together, to deliver what is needed.

This does not mean everyone doing everything. Accountabilities and decision-making will still lie with individuals, but understanding who else is responsible for contributing to those outcomes, and interconnecting our many moving parts will help us deliver together, as one ATO.

Delivering together also requires that we be proactive in reducing frictions that might otherwise divert our focus away from the work that contributes most to our purpose and vision. We'll take action to reduce irritants in how we work, deliver incremental changes that improve our efficiency and lay a clear pathway to prioritise larger improvements.

Initial actions

Plan as one ATO – We will:

- bring planning discussions forward
- design and integrate our group and line plans to deliver on our strategic direction.

Agree on our part – We will ensure everyone understands their contribution, not just to their direct responsibilities and functional accountabilities, but to broader outcomes. We will agree on collective responsibilities for the priorities and outcomes that deliver on our strategic direction and reinforce collaboration expectations.

Address irritants – We will address some of the more pervasive technology irritants and smaller opportunities as informed by users through Pulse surveys and our Census action plan.

User insights will also inform and drive longer-term planning for the IT tools and data we need to work efficiently.

Be the key

We're building on the strong foundations of a high-performing organisation that:

- is trusted by government and the community to get things done
- has a proven track record.

From this position of strength, we are making a call to action: Our performance evolution will only happen through positive steps and everyday actions taken by all of us.

We all need to contribute to unlocking the potential of our high performance. To do this we can ask ourselves some questions to help us get there.

- Think bigger:
 - Do I know where we are headed?
 - Am I putting myself in the Commissioner's shoes?
 - What positive change am I creating beyond my team?
- Act bolder:
 - Have I raised necessary issues and worked through impasses?

- What's standing in the way of me making decisions I'm empowered to make?
- How can I support my team to make the decisions they are empowered to make?
- Should I be getting outside my comfort zone?
- Deliver together:
 - How am I contributing to organisational outcomes?
 - Who should I work with to get it done?
 - Do I have solutions for blockers or irritants impeding smooth delivery?

QC 105160

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