



Contact us

Find ATO contact phone numbers, as well as options for managing your tax and super without phoning us.

Last updated 4 May 2026

Quick help and support tool

Make choices and navigate through the tool to find help for common questions and actions.

Media:Individuals

</misc/contactus/index.html>

Answers to top call centre questions

Find quick answers to the top questions we're receiving in our call centre. We regularly update this information based on calls we receive.

Find solutions on ATO Community

ATO Community is your place to ask general tax and super questions online. You can find clear, reliable answers that are moderated by the ATO. Discover the most talked about topics, including:

- [How do I find my tax file number? !\[\]\(569ff5d1aa9137b5defb690d1175fea6_img.jpg\)](#)
- [Do I have to pay tax on gifts and inheritances? !\[\]\(59bff645cb030955f45f21c74e7ddbd4_img.jpg\)](#)
- [How do I link the ATO to my myGov account? !\[\]\(dd83808d77658902b474c9e02c5f52d1_img.jpg\)](#)
- [Why do I owe the ATO money? !\[\]\(987f007ec31dbf160273204c7c2fd496_img.jpg\)](#)
- [How do I set up a payment plan? !\[\]\(81fa0003d5fda42e000d07b0ffc66c38_img.jpg\)](#)

Use ATO online services

With the ATO linked to your myGov account, you can manage and view your tax and super online. This is free service and available to everyone.

These links take you, via a login screen, to the most popular actions in ATO online services:

- [Find your TFN](#) 
- [Manage your tax returns](#) 
- [Review or find your super](#) 
- [Update your contact details](#) 

For more information, see:

- How to create a myGov account and link it to the ATO
- Using ATO online services
- Help and support for online services for individuals.

Self-help phone services

Our self-help phone services are available 24 hours a day, 7 days a week.

To use the Individuals or Businesses services, you will need your tax file number (TFN) or Australian business number (ABN) ready when you phone (except if you are requesting your existing TFN).

Individuals

Phone our Individuals self-help service on [13 28 65](tel:132865) . With this service you can:

- Request your existing tax file number
- Check the progress of your tax return
- Search for your lost super
- Make a payment plan
- Check the progress of your compassionate release of super application

- Apply for refund of franking credits.

Businesses

Phone our business self-help service on [13 72 26](tel:137226) [↗](#). With this service you can:

- Lodge your
 - Not-for-profit self-review return
 - NIL activity statement
 - NIL annual GST return
 - goods and services tax (GST) or pay as you go (PAYG) instalment annual elections
 - Combined global and domestic minimum tax return
 - GLoBE information return
- Register for fuel tax credits
- Make a payment plan.

Order publications

You can order ATO publications and forms online, including individual tax return forms and instructions. Phone [1300 720 092](tel:1300720092) [↗](#) if you can't use our online Publication Ordering Service.

Other ways to contact us

- Live chat – available for users of myTax
- Social media – join our social media channels to get the latest tips and updates and ask general tax and super questions
- In writing – ATO postal address for Australian and overseas mail.

Speak with a customer service representative

Before you phone us, find out about:

- [Operating hours](#)

- [Call wait times and self-serve options](#)
- [Establishing your identity](#)
- [ATO phone numbers](#).

Operating hours

Our busiest days are Mondays, so **consider calling later in the week**. Operating hours for specific phone numbers are provided below. If the time is not listed as Australian Eastern Standard Time (AEST), it is local time.

On Australian national public holidays our contact centres are closed throughout Australia. With state public holidays, only those states affected will be closed.

Before we can discuss your details or update your records, you must [establish your identity](#).

If you need additional support to contact us, the following services may be relevant to you:

- [Call services for hearing or speech/communication difficulties](#)
- [Indigenous Helpline](#)
- [Translating and interpreting service](#).

You may also want to read our [Accessibility](#) and [Website tips](#) pages.

Call wait times and self-serve options

We are receiving a high volume of calls that may lead to long wait times. We apologise for this inconvenience and thank you for your patience.

To save you time, try one of our self-serve options:

- [Quick help and support tool](#)
- [Answers to top call centre questions](#)
- [Find answers on ATO Community](#)
- [Use ATO online services](#)
- [Self-help phone services](#)
- [Other ways to contact us](#).

Establishing your identity

We need to establish your identity before discussing or updating your tax record or one you're authorised for. We'll ask you questions based on information we hold about you, including information from third parties and other government departments. This may include:

- details from letters or notices we have issued to you
- information you have provided us such as details from a tax return
- details from accounts you hold with us such as payment or refund amounts
- information related to your interactions with us
- details of your employment, superannuation or investments you hold.

We may also ask to confirm details of identity documents such as your driver licence, Medicare card or passport.

We recommend you have your tax file number (TFN) or Australian business number (ABN) ready when you phone us.

To save time, we recommend you use **voice authentication** for a fast and secure way to verify your identity over the phone. When you phone us, ask to enrol your unique voiceprint. If you enrol, you can then use your voice to verify your identity for future calls.

ATO phone numbers

- [Business enquiries](#)
- [Call services for hearing or speech/communication difficulties](#)
- [Call back lines](#)
- [Emergency support line](#)
- [Foreign investment enquiries](#)
- [Identity theft](#)
- [Indigenous Helpline](#)
- [Individual enquiries](#)
- [International GST enquiries](#)
- [Lodge and pay enquiries](#)

- [Not-for-profit organisation enquiries](#)
- [Overseas enquiries](#)
- [Registered tax professionals](#)
- [SBR Software service](#)
- [Small Business Superannuation Clearing House \(SBSCH\)](#)
- [Suggestions, feedback, compliments or complaints](#)
- [Superannuation enquiries](#)
- [Switchboard](#)
- [Tip-off hotline](#)
- [Translating and Interpreting Service.](#)

Business enquiries

For business enquiries, phone [13 28 66](tel:132866) [↗](#) between 8:00 am to 6:00 pm Monday to Friday to discuss:

- account balances
- business registrations
- business tax return preparation
- business activity statements
- Single Touch Payroll
- excise and fuel schemes or grants
- foreign resident capital gains withholding
- global and domestic minimum tax.

Call services for hearing or speech/communication difficulties

If you are d/Deaf, hard of hearing or have a speech/communication difficulty you can contact us through the [National Relay Service](#) [↗](#) (NRS), as follows:

1. Contact the NRS through your preferred NRS call channel, detailed in [NRS call numbers and links](#) [↗](#) between 8:00 am to 6:00 pm Monday to Friday.

2. Provide the NRS with the ATO phone number you want to call.

Call back lines

You can only use these call back numbers if someone from the ATO contacted you by phone, SMS or letter and asked you to phone us back. Be aware that if we phone you, you won't see a number on caller ID.

If you receive a call claiming to be from the ATO you can use the **Verify a call** feature in the ATO app to verify that the call is genuinely from us.

Compliance activity call-back line

Phone us back on the Compliance activity call-back line on [1300 650 286](tel:1300650286)  between 8:00 am to 5:00 pm Monday to Friday.

The ATO staff member will give you a PIN that you must enter when prompted. This will ensure you are directed to the right customer service representative.

Lodgment support call-back line

Phone us back on the Lodgment support call-back line on [1300 661 508](tel:1300661508)  between 8:00 am to 6:00 pm Monday to Friday.

For general enquiries use our [Lodge and Pay enquiries line](#).

Payment support call-back line

Phone us back on the Payment support call-back line on [1300 880 217](tel:1300880217)  or [1300 466 859](tel:1300466859)  between 8:00 am to 6:00 pm Monday to Friday.

For general enquiries use our [Lodge and Pay enquiries line](#).

Emergency support line

For assistance due to a crisis or disaster, phone our Emergency support line on [1800 806 218](tel:1800806218)  between 8:00 am to 6:00 pm Monday to Friday.

Foreign investment enquiries

Before phoning us, see information about how to contact us about foreign investment.

For foreign investment enquiries, phone [1800 050 377](tel:1800050377) [↗](#) between 8:00 am to 6:00 pm Monday to Friday.

Identity theft

If you think your TFN has been stolen or misused, phone [1800 467 033](tel:1800467033) [↗](#) 8:00 am to 6:00 pm (AEST) Monday to Friday.

For more information, see [Help for identity theft](#).

Indigenous Helpline

The Indigenous Helpline is a specialist service for Aboriginal and Torres Strait Islander peoples. Phone [13 10 30](tel:131030) [↗](#) between 8:00 am to 6:00 pm Monday to Friday.

Our Indigenous Helpline staff specialise in supporting Aboriginal and Torres Strait Islander peoples with things like getting a tax file number, lodging a tax return, or finding your super.

Individual enquiries

For individual enquiries, phone [13 28 61](tel:132861) [↗](#) between 8:00 am to 6:00 pm Monday to Friday to discuss:

- myTax
- tax file number
- progress of returns
- tax return preparation
- higher education or trade loans
- PAYG instalments for individuals
- myGov linking code.

International GST enquiries

For International GST enquiries, phone [+61 2 6216 1111](tel:+61262161111) [↗](#) between 8:00 am to 5:00 pm (AEST) Monday to Friday, then ask the operator to connect you to [1300 146 094](tel:1300146094) [↗](#) Fast Key Code **1 1 8**. You will be transferred to an officer who can help you.

You can also phone the [Translating and Interpreting Service](#) and ask to be connected to [1300 146 094](tel:1300146094) [↗](#).

Lodge and pay enquiries

For lodge and pay enquiries, phone [13 11 42](tel:131142)  between 8:00 am to 6:00 pm Monday to Friday to discuss:

- new and existing debts
- payment plans
- overdue lodgments
- penalties and interest.

Not-for-profit organisation enquiries

For not-for-profit organisation enquiries, phone [1300 130 248](tel:1300130248)  between 8:00 am to 6:00 pm Monday to Friday to discuss:

- registrations
- DGR endorsement
- reporting
- updating your organisations details.

Overseas enquiries

Linking the ATO to myGov

If you need support linking the ATO to your myGov account and you are ringing from outside Australia, phone [+61 2 6216 3444](tel:+61262163444)  between 8:00 am to 6:00 pm Monday to Friday.

General

If you are ringing from outside Australia and you are comfortable speaking English, phone [+61 2 6216 1111](tel:+61262161111)  between 8:00 am to 5:00 pm (AEST) Monday to Friday.

If you prefer to speak with us in a language other than English, you can phone the Translating and Interpreting Service (TIS National) on [+61 3 9268 8332](tel:+61392688332)  between 8:00 am to 6:00 pm Monday to Friday.

This free service provides an interpreter in one of these [available languages](#) . The service will connect you and an interpreter to us so we can help with your query.

We provide a range of Information in other languages.

Registered tax professionals

Registered tax professionals can phone [13 72 86](tel:137286)  between 8:00 am to 6:00 pm Monday to Friday.

For more information, see [Phone services for tax professionals](#).

Scam reporting

To report a scam, phone [1800 008 540](tel:1800008540)  between 8:00 am to 6:00 pm Monday to Friday.

If you receive a call claiming to be from the ATO you can use the **Verify a call** feature in the ATO app to verify that the call is genuinely from us.

For more information, including lodging an online report, see [Verify or report a scam](#).

SBR Software service

To Notify us of a hosted SBR software service phone [1300 852 232](tel:1300852232)  between 8:00 am to 6:00 pm Monday to Frida.

Small Business Superannuation Clearing House (SBSCH)

For Small Business Superannuation Clearing House enquiries, phone [1300 660 048](tel:1300660048)  between 8:00 am to 6:00 pm Monday to Friday.

Suggestions, feedback, compliments or complaints

To provide suggestions, feedback, compliments or complaints, phone [1800 199 010](tel:1800199010)  between 8:00 am to 6:00 pm Monday to Friday.

Superannuation enquiries

For superannuation enquiries, phone [13 10 20](tel:131020)  between 8:00 am to 6:00 pm Monday to Friday to discuss:

- unclaimed or lost superannuation
- personal superannuation
- employer's super obligations
- self-managed super funds (SMSFs)
- compassionate release of super
- fund nomination.

Switchboard

Phone our switchboard on [13 28 69](tel:132869)  between 8:00 am to 5:00 pm Monday to Friday.

Tip-off hotline

Phone the Tip-off hotline on [1800 060 062](tel:1800060062)  between 8:00 am to 6:00 pm Monday to Friday.

For more information, see [Making a tip-off](#).

Translating and Interpreting Service

If you would like to speak to us in a language other than English, phone the Translating and Interpreting Service (TIS National). If you're:

- in Australia, phone [13 14 50](tel:131450)  between 8:00 am to 6:00 pm Monday to Friday
- outside Australia, phone [+61 3 9268 8332](tel:+61392688332)  between 8:00 am to 6:00 pm Monday to Friday.

This free service provides an interpreter in one of these [available languages](#) . The service will connect you and an interpreter to us so we can help with your query.

We provide a range of [Information in other languages](#).

QC 33763

Contact us

There are many ways to contact us for help with tax.

Last updated 17 July 2021

There are many ways to contact us for help with tax and super.

QC 66428

Report fraud, phoenix, tax evasion, shadow economy activity, or unpaid super

How to report scams, tax evasion, shadow economy activity, tax planning scheme, unpaid super or fraud by an ATO officer.

Last updated 20 January 2023

Report a scam

If you receive a communication from the ATO that that you're not sure about, you can:

- read about how to **verify a scam**
- phone us on **1800 008 540** between 8:00 am and 6:00 pm AEST, Monday to Friday.

To report unsolicited emails that claim to be from the ATO, forward the entire email to ReportEmailFraud@ato.gov.au.

Report phoenix, tax evasion or shadow economy activity

We are committed to tackling phoenix, tax evasion or shadow economy activity. You can help us keep the system fair for everyone.

How to make a tip-off

It only takes a few minutes to make a tip-off. If you know or suspect phoenix, tax evasion or shadow economy activity, report it by:

- completing the **tip-off form** – also available in the contact us section of the ATO app
- phoning the ATO tip-off hotline on **1800 060 062**
- writing to us – mark all letters 'In confidence' and post to

**Australian Taxation Office
Tax Integrity Centre
PO Box 188
ALBURY NSW 2640**

Protecting your privacy

Information provided to us is protected by the *Privacy Act 1988*. Read our ATO privacy policy.

If you believe your privacy has been compromised, you can:

- phone our privacy hotline on **1300 661 542**
- write to us at

**Australian Taxation Office
GPO Box 9990
[insert your CAPITAL CITY STATE POSTCODE]**

For example

**Australian Taxation Office
GPO Box 9990
SYDNEY NSW 2001**

Report a tax planning scheme

Report tax planning, tax avoidance or inappropriate super schemes to us as early as possible. This helps us stop people getting caught up in schemes and avoid penalties.

Contact us to report a tax planning, tax avoidance or super scheme by:

- completing the **tip-off form**. – also available in the contact us section of the ATO app
- phoning the ATO tip-off hotline on **1800 060 062**.

Report unpaid super

Individuals can visit Unpaid super from my employer if they think their employer isn't paying their super guarantee contribution.

Third parties, including super funds, unions, government agencies and tax professionals, should contact us directly and report employers that

are not meeting their super guarantee or choice of fund obligations.

Report fraud or corruption by ATO officers

If you suspect or know about fraudulent or corrupt activity by an ATO employee or contractor, contact Fraud Prevention and Internal Investigations by:

- phoning our hotline on **1800 061 187**
- completing the **Report internal fraud or corruption form**.

All reports are treated as strictly confidential. Information you provide will help ensure the integrity of the ATO.

QC 33504

Your conduct

Your responsibilities when dealing with the ATO, and the consequences of inappropriate behaviour.

Published 10 July 2024

Your responsibilities

We all deserve to feel safe and to be treated with respect.

When you contact us, you can expect our staff to provide a simple, helpful and respectful service. We expect you to be respectful to our staff when you do business with us.

Respectful behaviour includes:

- treating us with courtesy, consideration and respect
- explaining what you need without yelling, threatening or abusing our staff
- listening to our staff so they can help you
- not filming, recording or photographing our staff without their consent.

Unreasonable and inappropriate behaviour

Unreasonable behaviour is conduct that is unreasonable and inappropriate in all circumstances – regardless of how stressed, angry or frustrated a client is. Behaviour of this type unreasonably compromises the health, safety and security of our staff.

Examples of unreasonable and inappropriate behaviour include:

- acts of aggression, verbal abuse and statements that are derogatory, discriminatory on the grounds of race, religion or gender, or defamatory
- harassment, intimidation or physical violence
- rude, confronting and threatening correspondence
- threats of harm to self or third parties, threats with a weapon or threats to damage property (including bomb threats)
- stalking (in person, online or via email)
- emotional manipulation
- persistent questioning about a staff member's personal life, relationship status, religious or cultural background or other harassing behaviour
- contacting staff outside work, including through social media platforms
- posting illegal, threatening or defamatory statements about staff on social media or other websites
- audio or video recording interviews or phone calls without prior consent.

When you behave this way, our staff don't feel safe and can't help you.

How we may respond

If your behaviour is unreasonable, we may:

- end a phone call with you or ask you to leave our premises
- send you a letter asking you to be more respectful when you contact us again.

If you're violent or make a threat of violence, we'll phone the police.

If your behaviour has made our staff or others feel unsafe, we'll put a 'managed service plan' in place.

Managed service plans

Managed service plans manage access to ATO services by those clients who pose a real or perceived threat to our staff.

Managed service plan restrictions

You can still use our services if you are on a managed service plan. However, your plan may limit how you can contact us.

You may either:

- only be able to contact some phone numbers
- only be able to contact us online or in writing.

We'll contact you if we decide to apply a restriction.

Removing your restrictions

If you don't agree with our decision to start a managed service plan, you can ask us to review it. You need to send your request and the reasons why you don't agree to:

Australian Taxation Office
PO Box 1271
ALBURY NSW 2640

We review managed service plans regularly. We'll remove restrictions when we're sure you:

- will be respectful
- don't pose a risk to our staff.

Other ways to contact us

You can have an authorised person contact us on your behalf. An authorised person is someone you have told us can share information or make decisions for you.

Complaints, compliments and feedback

How to complain or give compliments and feedback, including help on common issues which may help avoid a complaint.

Last updated 14 April 2026

Complaints about the ATO

How to lodge a complaint about us and how we will work with you on your complaint.

Compliments and feedback

How to provide feedback to help us improve our services or a compliment if you appreciate service you've received.

QC 33775

Compliments and feedback

How to provide feedback to help us improve our services or a compliment if you appreciate service you've received.

Last updated 14 April 2026

When you submit feedback or a compliment

We are committed to providing high standards of service to those who interact with us. We welcome your feedback and compliments about

the services we provide and how people experience the delivery of ATO services.

We will refer your feedback or compliments to the appropriate area for consideration.

We won't respond directly to you, but this information is important to us.

Online

Use our online forms:

[Feedback form](#)

[Compliments form](#)

Phone us

- Phone us on **1800 199 010** between 8:00 am and 6:00 pm, Monday to Friday (local time), except national public holidays.
- If you are d/Deaf, hard of hearing or have a speech/communication difficulty you can contact us through the [National Relay Service](#) (NRS), as follows
 - Contact the NRS through your preferred NRS call channel, detailed in [NRS call numbers and links](#).
 - Provide the NRS with the ATO phone number you want to call.
- If you prefer to speak with us in a language other than English, you can call the Translating and Interpreting Service (TIS National). This free service provides an interpreter in one of these [available languages](#). The service will call us with an interpreter so we can help with your query. To contact TIS National, between 8 am and 6 pm AEST, Monday to Friday, phone:
 - **13 14 50** if you're in Australia
 - **+61 3 9268 8332** if you're outside Australia.

If you are phoning from outside Australia, phone **+61 2 6216 1111** between 8:00 am and 6:00 pm AEST, Monday to Friday.

Write to us

Write to us at

Australian Taxation Office
PO Box 1271
ALBURY NSW 2640

QC 33764

Self-help services

Individuals and business can use our self-service any time – it's easy, free and fast.

Last updated 26 May 2026

Individuals self-help services and support [>](#)

You can use self-help services such as myTax, the ATO app and self-help phone at any time to manage your tax and super.

Business self-help services and support [>](#)

Businesses can use ATO online services and self-help phone at any time to manage transactions, lodge statements and more.

QC 57076

Individuals self-help services and support

You can use self-help services such as myTax, the ATO app and self-help phone at any time to manage your tax and super.

Last updated 26 May 2026

ATO online services

Individuals and sole traders can use ATO online services to access information and manage their tax and super affairs in one place.

To access ATO online services you need to create a myGov account and link it to the ATO, then you can use the service to:

- **Manage your personal and tax details** – such as find your TFN or ABN, manage your address, phone number and bank account details
- **View your tax information** – such as access your employment income statement, check your account balance, and find and print your notice of assessment
- **Lodge and pay your tax** – use myTax to lodge online, track the progress of your return, and make payments or a payment plan
- **Manage your lodgments as a sole trader** – lodge activity statements, manage PAYG instalments, and print copies of lodged statements
- **View, manage and access your super** – check your super balance or search for lost super
- receive your notifications and communications from us in your myGov Inbox.

Lodge online using myTax

You can use myTax through ATO online services or the ATO app to:

- lodge a tax return from the 2016 income year onwards

- lodge your 2014 and 2015 tax returns, if you're eligible
- review your tax return before you lodge and print a copy
- see an estimate and breakdown of your refund or debt (tax owing)
- lodge your refund of franking credits claim
- review or print your tax return from 2015 onwards
- submit a non-lodgment advice to advise us you don't need to lodge
- amend errors in your tax return from 2015 onwards (if eligible).

[Start your tax return with myTax](#)

If you need help to prepare and lodge your tax return, you may be eligible for help through the **Tax Help program** or the **National Tax Clinic program**.

ATO app

Use the **ATO app** to access and manage your tax and super on the go, you can:

- quickly access your account – set up a login using your mobile device's security features like face and fingerprint recognition
- prepare and lodge your tax return, and follow the processing from start to finish
- record information such as work-related expenses and other deductions with the myDeductions tool and upload these records at tax time
- view in real time when your lodgments and payments are due and seamlessly action them
- receive real-time messages alerting you when key changes are made to your account
- use your registered device to lock your account if any changes are suspicious
- use the same registered device to unlock your account once you're confident the changes are legitimate or have called us to discuss any fraud concerns

- access features and tools to help you manage your tax and super, such as the tax withheld calculator or ABN lookup tool.

To access ATO online services through the ATO app you need to:

- create a myGov account and link it to the ATO
- download the ATO app.

Self-help phone service

Phone our Individuals self-help service on **13 28 65** to:

- track the progress of your tax return
- search for your lost super
- apply for a franking credits refund
- make a payment arrangement for a debt that is less than \$200,000
- retrieve your existing tax file number
- check the progress of your compassionate release of super application.

Our self-help phone service is an automated service, where you select options using a phone keypad.

Before you phone us, make sure you have your TFN to identify you. If you don't have your TFN we may need further details to identify you.

Order publications and forms

Download and print or submit an order using the [ATO Publication Ordering service](#) .

You can also phone **1300 720 092** to order publications and forms. Make sure you have the publication title or product number (NAT or JS number).

Self-service facilities in Services Australia

Self-service facilities are available in [Service Australia Service Centres](#) . You can contact us through online services, or by telephone using the facilities available.

QC 59158

Business self-help services and support

Businesses can use ATO online services and self-help phone at any time to manage transactions, lodge statements and more.

Last updated 26 May 2026

ATO online services for business

Businesses can use ATO online services for business reporting and transactions, including:

- managing lodgments such as activity statements and taxable payments annual reports
- making payments or finding your balances owing, payment reference number (PRN) and create payment plans
- corresponding with us using Secure mail
- managing your accounts and updating your tax registration details (for example, register for goods and services tax (GST), pay as you go (PAYG) withholding and PAYG instalments)
- nominating a registered tax agent, BAS agent, or a payroll services provider, or update authorisations for an existing registered agent. For sole traders, your new agent will do this process for you.

[Log in to Online services for business](#)

Self-help phone service

Phone our business self-help service on **13 72 26** to:

- lodge your

- Not-for-profit self-review return
- nil activity statement
- nil annual GST return
- GST or PAYG instalment annual elections
- Combined global and domestic minimum tax return
- GLoBE information return
- register for fuel tax credits, if you're registered for GST
- make a payment arrangement for debts under \$100,000
- check the progress of your lodgments.

This is an automated service, where you select options using a phone keypad.

Be prepared

Make sure you have your ABN or TFN ready when you phone.

Order publications and forms

Download and print or submit an order using the [ATO Publication Ordering service](#) .

You can also phone **1300 720 092** to order publications and forms. Make sure you have the publication title or product number (NAT or JS number).

QC 59156

Media enquiries

If you are a journalist or other member of the media, you can contact our media unit.

Last updated 3 September 2020

Our media unit helps journalists and media representatives seeking to prepare balanced reports about us and our activities.

For enquiries from journalists and media representatives:

- email us at mediaunit@ato.gov.au
- phone us on **(02) 6216 1901**

Note: the Media team cannot answer questions about your personal tax affairs. To discuss your situation **phone us**.

Media expectations

We will do all we can to be open and transparent when responding to media requests.

From time to time, there will be limits on the information we can provide due to various legal or administration restrictions. The law prevents our employees from commenting on or providing information about taxpayers.

See also

- [Media expectations](#)

Media releases and speeches

Media releases and speeches can be found in our [media centre](#).

Media expectations



We have developed these media expectations to outline how we will engage with the media.

QC 33522

Media expectations

We have developed these media expectations to outline how we will engage with the media.

Last updated 3 September 2020

Introduction

The ATO acknowledges the importance of public comment in promoting willing participation in the Australian tax and super systems. Media coverage of tax and super-related issues can help or hinder our efforts to contribute to the economic and social wellbeing of all Australians by fostering willing participation.

We have developed these media expectations to outline how we will engage with the media.

- working with the media to educate the public and promote balanced conversations about Australia's tax and super systems, and various entities' rights and responsibilities
- upholding our obligations under relevant legislation, and
- providing transparency around ATO compliance activity.

Limits on informing the public of our activities

There are a number of topics on which we can provide only limited information or commentary.

For example, laws prohibit us from commenting on the tax affairs of any individual or entity. This includes not commenting on the status of audits and investigations, and legal proceedings currently before the courts. We are also unable to comment on ATO staff members.

As an administrative agency, we are unable to comment on the development or efficacy of policy, or speculate on potential law changes. Such questions are best directed to the Department of the Treasury, or to government.

Code of conduct

In order to deliver on the ATO's commitments to the community, we will work with the media in good faith.

The ATO will:

- respond to media enquiries in a timely manner
- provide factual, detailed responses to media enquiries, subject to the limits outlined above and that are endorsed by senior management
- arrange for appropriate spokespeople to undertake interviews where available
- distribute relevant information to media as appropriate, and
- cultivate productive working relationships with journalists.

Further, the ATO will:

- Engage the media proactively when:
 - a change in the law impacts taxpayers
 - we develop a new service for taxpayers
 - a key due date or milestone relevant to taxpayers is approaching
 - the Commissioner or a senior leader makes a significant presentation, or
 - new information which is of public interest becomes available and can be disclosed.
- Engage the media reactively when:
 - the integrity of the tax system or the ATO has come under question,
 - there is a risk to the ATO's reputation, or
 - there is a need to correct the public record due to incorrect or misleading statements made by third parties.

We expect that media will:

- respect when the ATO is unable to comment or can only provide limited information

- treat the Media Unit and ATO spokespeople with respect, and
- report on the information provided by the ATO accurately.

Audits and investigations

The ATO generally does not comment on individual, ongoing investigations. However, the ATO acknowledges that there may be times at which it is in the public interest to provide general commentary. In determining whether to make a statement about a particular investigation, the ATO will consider a range of factors, including whether:

- the ATO has been publicly called upon to respond to an issue or undertake an investigation
- making a statement is in the interests of maintaining public confidence in the ATO, or
- comment will aid the investigation.

We may provide updates on the progress of a particular investigation if it is in the public interest to do so.

The ATO will also answer questions or provide information regarding its activities to parliamentary committees as appropriate. In such cases, these comments will form part of the public record.

In some instances, the ATO will release anonymised data about ongoing investigations, so that the parties involved are not identified, for the purposes of providing statistical information or to communicate about the ATO's broader compliance objectives. Examples of such data include the number of entities investigated, audits undertaken, or monies recovered.

The aim of releasing anonymised information about investigations is to inform the community of the ATO's work to reduce tax crime and dissuade others from engaging in such behaviour.

Legal proceedings

The ATO will sometimes publicise the outcome of legal proceedings by issuing media releases which provide factual information about the history and results of the proceedings. ATO spokespeople may also refer to these outcomes in later statements or interviews.

The ATO will report on relevant outcomes in a balanced, factual manner, drawing upon public judgments and limiting opinion. This applies regardless of which party is successful, or where the proceedings are withdrawn.

Commentary will seek to link the relevant issues and crimes noted in the judgment to how the ATO works to level the playing field and manage these risks to the tax system more generally.

Where a matter is appealed, we will note the appeal if media enquiries are received and take care to ensure ATO messages do not prejudice ongoing court proceedings.

Spokespeople

The ATO's authorised spokespeople are the Commissioner of Taxation, Deputy Commissioners, Second Commissioners, Assistant Commissioners, and the ATO Media Unit. In matters with a regional or specialised focus, a senior manager may also be authorised to speak on behalf of the ATO.

Contact the ATO media team

Media can contact the ATO's Media Unit at:

Phone: **02 6216 1901**

Email: mediaunit@ato.gov.au

For more information

Visit the ATO media centre on our website: ato.gov.au/Media-centre

QC 51926

Write to us

ATO postal address for Australia and overseas and a link to ATO Community for a fast, reliable written answer.

Last updated 5 March 2021

For other ways you can find information quickly, see [Contact us](#). If you need information in writing, [ATO Community](#)  offers ATO certified responses that are clear, technically correct and show you where to find out more.

Writing to us

[ATO Community](#)  also offers written answers to community questions – see if your question is answered there or add your own. It's fast and completely anonymous, with ATO certified responses you can rely on. We have [online forms and instructions](#) for most tax-related matters.

Also, you can write to us at:

Australian Taxation Office
GPO Box 9990
[insert the name and postcode of your capital city]

For example:

Australian Taxation Office
GPO Box 9990
SYDNEY NSW 2001

Make sure you are a primary or an authorised contact and that you include:

- the tax file number (TFN) or Australian business number (ABN)
- your full name, date of birth, address and phone number
- your signature.

Emailing us

We don't usually make our email addresses available as we prefer you contact us in other ways. In limited situations, we may contact you by email, such as when we send general information rather than your personal information.

Posting your tax return

Within Australia

Post your tax return from within Australia to:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode of your capital city]

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

From overseas

If you are sending your paper tax return from overseas in a prepaid envelope, change the address on the pre-addressed envelope by crossing out 'IN YOUR CAPITAL CITY' and replacing it with:

SYDNEY NSW 2001, AUSTRALIA

It will help us if you also cross out the barcode above the address.

If you are using your own envelope, post it to:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001, AUSTRALIA

QC 33546

Order ATO publications

Download or order ATO publications online using the ATO Publication Ordering Service.

Last updated 25 March 2025

The [ATO Publication Ordering Service](#)  is the easiest way to access ATO forms, booklets and other publications.

All publications are available as PDFs which you can download and print.

If you need printed copies to be sent to you, [register and log in](#)  to submit an online order.

You can search for publications using the publication's name or NAT number. Browse our list of [forms](#) if you don't know the publication name or number.

You can't order activity statements, notices of assessment or statements of account through this service. Search our website for information on how to access these.

How to order ATO publications

- Download a publication or submit an online order from the [ATO Publication Ordering Service](#) .
- Order a paper publication by phoning the automated Publications ordering service on **1300 720 092**.

QC 33525

Live chat

Live chat is available for clients lodging via myTax.

Last updated 7 April 2026

Access live chat

Our live chat service is currently only available for users of myTax.

On Australian national public holidays, our live chat service is closed throughout Australia.

Note: To use myTax, you need to have a myGov account linked to the ATO.

Accessing live chat services

Service	Enquiry type	How to access	Operating hours
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<p>myTax</p>	<p>myTax questions including:</p> <ul style="list-style-type: none"> • Income and deductions • Private health insurance • Amendments and ATO errors • Tax offsets • General tax information. 	<div data-bbox="813 246 1021 470" style="background-color: #4a7ebb; color: white; border-radius: 15px; padding: 10px; text-align: center; margin-bottom: 10px;"> <p>Start your return with myTax</p> </div> <p>Note: To use myTax, you need to have a myGov account linked to the ATO.</p>	<p>10:00 am to 6:00 pm Monday to Friday (AEST)</p>
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QC 52583

Join the discussion online

Join us on social media and ATO community to ask questions about tax and super and get the latest tips and updates.

Last updated 1 September 2025

How to join us online

We're here to help make tax and super easier with a range of ways to engage with us online.

Social media

Follow us for tips and updates, or send us your general tax and super queries.

 Facebook image

 X image

[Like us](#)  on Facebook

[Follow us](#)  on X

 Instagram Image

 Linked In Image

[Follow us](#)  on Instagram

[Follow us](#)  on LinkedIn

Discussion forum

Check out our peer-to-peer forum, ATO Community, to find answers or ask questions about tax and super.

 ATO Community image

[Become a member](#)  of ATO Community

Engaging with us online

Our [social media terms of use](#) are designed to help you get the most out of your online experience with us. We aim to:

- ensure everyone's experience on our platforms is positive and productive – we reserve the right to ignore, block or delete questions or comments that don't follow these guidelines
- ensure our platforms are spaces where you can ask questions and share and discuss information – we don't use them to collect personal data about you. What you share is up to you, though we strongly encourage you to protect your information online
- [respond to questions and comments](#) as soon as we can. It may take us longer than usual to reply if we receive high volumes of questions.

We do not discuss your personal tax affairs on our social media channels or ATO Community. We can't guarantee it's safe to share your details online, even through private messages.

Keep it simple

Explaining and understanding tax and super can be tricky, so we ask everyone to use plain English when they post.

To support people from non-English speaking backgrounds, we have information in multiple languages on our [Other languages](#) page.

To discuss your personal tax information in your preferred language other than English, phone Translating and Interpreting Services on **+61 3 9268 8332** between 8:00 am and 5:00 pm AEST, Monday to Friday, and ask for the ATO.

Sharing information

Our online platforms are great places to share tax and super information and experiences. Be aware that sharing information and providing advice are different.

Sharing information is usually general in nature, whereas providing advice must consider individual circumstances and may differ from person to person. To provide financial advice under Australian law, you must be registered with a professional industry body such as the:

- [Tax Practitioners Board](#) 
- [Australian Securities and Investments Commission](#) 
- [Australian Prudential Regulatory Authority](#) .

If you're providing instructions to build wealth or avoid paying tax, we reserve the right to remove your comments to protect the community.

Intellectual property

Ideas, written and art works, inventions, names and images are all covered by intellectual property (IP) laws – including copyright. We're required to remove any material found to be in breach of IP law and may be required to provide law enforcement with details.

You can share your own ideas and content – but if you reference someone else's work, make sure you credit them.

If you see something, say something

We do our best to read new comments and questions, but sometimes things slip through the cracks. Report behaviour you think breaches our terms of use using available reporting functions; for example, using our **Report inappropriate content** button on ATO Community.

If you've reported a particular post or behaviour, we promise to look into it.

If you don't see a response from us or see the expected change on a post or user, you don't need to flag it again or take it up with the other person. We won't comment on actions we've taken as moderators – especially where they impact other users.

Social media terms of use

When you access our social media pages, you agree to comply with the terms and conditions of the social media platform you're using, as well as our terms of use. Posts made by users on our pages don't necessarily reflect ATO opinions or policy.

To ensure our platforms remain welcoming and useful for the community, we reserve the right to remove inappropriate material and comments that don't comply with our terms of use. This includes comments that:

- are irrelevant or excessive
- are inflammatory, defamatory or considered bullying and harassment
- would violate the law or that are currently the subject of legal proceedings
- are political in nature
- are commercial in nature
- reveal the personal information of individual taxpayers
- are misinformation or disinformation.

We reserve the right to hide comments, block users or turn off comments on a post where there are breaches to these terms of use.

If we see any comments that suggest someone wants to harm themselves or someone else, we'll report it to the relevant authorities.

Responding to questions and comments

We're here to help. Where questions or comments adhere to our terms of use and we're able to provide information and support, we'll respond as soon as possible.

The ATO is governed by privacy legislation so we can't discuss information specific to your personal tax and super affairs through

these channels. We can't discuss the tax or super affairs of other people, businesses or entities either.

If you have questions about your account details, you can **phone us**.

The information we provide through our online platforms is general information. While the information is current and accurate at the time of publishing, we recommend you check it's still current and relevant to your situation before using it to make decisions.

Protecting yourself online

To protect your privacy and the privacy of others, never publish or share personal information online, such as your date of birth, tax file number (TFN), bank account details, or personal contact details such as your home address.

Any information you post on our platforms is publicly viewable and searchable. What you post online may remain there forever and can be found through search engines and online archives. You can customise your social media security settings to ensure your profile can only be accessed by those you trust.

We'll never ask you to pay us money to receive your refund, and we'll never ask for confidential details, like your TFN, through online platforms, emails or SMS. Don't respond to these requests.

The messages we publish on our platforms may include links that direct you to more information on the ATO website and partner sites.

Remember to always check the target address (URL) of the page you are visiting to ensure the site is genuine.

Beware of ATO impersonators on social media

Scammers may respond to questions and comments on our social media posts.

Scammers may offer support and invite commenters to direct-message them. These scammers often use profiles that impersonate us and have our name and branding.

While our team remove these posts as quickly as they can and are working with the social media platforms to have these accounts removed, new accounts continue to emerge.

You'll know you're communicating with the real ATO if our:

- Facebook page shows the blue verification tick next to our account name
- Instagram page shows the blue verification tick next to our account name
- X account shows a grey check mark and the word 'Official' under our username.

To verify us on LinkedIn, ensure the account you're engaging with:

- has the official ATO logo and organisational name next to the message – beware of slight variations on our name, like 'Australia Tax Office' rather than 'Australian Taxation Office'
- has been posting on LinkedIn actively and for a long time
- provides you with email addresses that end with '.gov.au'
- doesn't have typos or grammatical errors in its messages
- has a large number of account followers.

If you're contacted by a social media account that may be impersonating us, don't engage with it. Take a screenshot of the account or post and email it to ReportScams@ato.gov.au. You can also [verify or report a scam](#) and check our [latest scam alerts](#).

We also have helpful information on:

- [protecting your information](#)
- [your cyber safety](#).

QC 22711

Subpoenas and service on the ATO

By law, the ATO can't usually comply with a subpoena for anyone's tax information.

Last updated 30 August 2019

What is a subpoena?

A subpoena is an order to produce documents to a court or tribunal.

How to get your own tax information from us

Your own basic information

If you want your own basic tax information, you can request copies of tax documents. You don't need to apply under freedom of information (FOI) or serve us with a subpoena or a notice to produce. You can access this information via this link to our webpage at [Copies of tax documents request – individuals](#).

You can also apply for documents under FOI, but we cannot give you access to documents about anyone else's tax information. You can access an FOI application form at [Freedom of information \(FOI\) request – individuals and businesses](#).

Tax law disputes with us

If you have a dispute with us about a tax matter, and the matter is already in court, we encourage you to contact us about releasing information we hold about your dispute.

Tax law disputes are disputes about:

- your tax liability
- your tax debt
- your departure prohibition order
- a decision made under a tax law.

If you need your tax information to help you understand your tax affairs or help you resolve a dispute with us, contact the ATO officer listed on our correspondence with you.

If you decide to subpoena us or serve us with a notice to produce, we do not require payment.

Our addresses for service of a subpoena or a notice to produce can be found at Practice Statement Law Administration PS LA 2002/4. We accept service of subpoenas and other notices to produce by mail.

Non-tax law subpoenas, other notices and garnishee orders

In all non-tax law disputes, under the tax confidentiality provisions we can't be required to comply with a subpoena or other notice to produce anyone's tax information. See Division 355 of Schedule 1 to the [Taxation Administration Act 1953](#) .

If we are served with a subpoena ordering us to disclose tax information, we will contact the subpoenaing party and the court and explain why we can't comply. We may ask the court to order you to pay our costs if the subpoena is not withdrawn.

If you decide to subpoena us, we do not require payment at the time of service. A garnishee order issued by a state or territory court in relation to taxation refunds or payments is not enforceable against the Commissioner of Taxation.

The [Taxation Administration Act 1953](#)  sets out a legal regime under which the Commissioner of Taxation is required to handle taxation payments or refunds owed to a taxpayer. State and territory garnishee laws are invalid pursuant to section 109 of the Constitution to the extent that they are inconsistent with those Commonwealth laws, and the Commissioner of Taxation cannot be required comply.

If we are served with a garnishee order issued by a state or territory court, ordering us to pay a tax refund or payment to another party, we will contact the issuing party and the court and explain why we can't comply. We may ask the court to order you to pay our costs if the garnishee order is not withdrawn.

Before serving us with a subpoena or seeking to recover funds via the Commissioner in a non-tax law dispute, we encourage you to contact us on **1800 005 172**.

Non-tax law disputes include:

- family breakdown
- personal injury claims
- contractual disagreements, or

- seeking to recover a debt.

Our addresses for service can be found at [Practice Statement Law Administration PS LA 2002/4](#). We accept service of subpoenas or garnishee by mail.

QC 40287

Top call centre questions

Find answers to top call centre questions and save time. High call volumes may result in long wait times.

Last updated 30 March 2026

Call wait times

We are receiving a high volume of calls that may lead to long wait times. We apologise for this inconvenience and thank you for your patience.

Try our self-serve options to save time. Many calls can be managed using [Individuals self-help services and support](#) including myTax, ATO app or our self-help phone services.

If you don't want to wait – check if the answer to your question is on this page before you phone us.

Do I need to lodge a tax return?

Use our 'Do I need to lodge?' tool in your ATO online services account to check if you need to lodge:

1. Sign in to myGov.
2. Select **ATO** from your linked services.
3. Select **Manage tax returns**.
4. Select **Not lodged** tab.

5. Under the heading 'Outcome' select **Do I need to lodge?** for the relevant income year.

You can also use our online tool – see [Do I need to lodge a return?](#)

How do I link my myGov account to the ATO?

To link your myGov account to the ATO:

- Sign in to myGov.
- Select **View and link services**.
- Select **Link** next to **Australian Taxation Office**.
- Follow the prompts to answer 2 questions about your tax record.

If you're unable to verify your tax record online, you must phone us.

For more information, see:

- [how to create a myGov account and link it to the ATO](#)
- [the information you need to link myGov to the ATO](#)
- [what to do when you can't sign in to your myGov account](#).

Why is my tax result so different this year?

There are several reasons you may receive a lower tax refund than in previous years or a tax bill, including:

- you may receive a lower refund than expected if your credit or refund has been offset against another debt, including a **debt on hold** with us or debts you have with other government agencies
- a change in your personal circumstances.

If you lodge your tax return online with myTax, the calculation you receive before you submit the return is an estimate only. The final balance on your notice of assessment may differ for several reasons. Find out [why your myTax estimate may differ from your final assessment](#).

If your refund has reduced, the tax you paid throughout the year was closer to your annual tax obligation.

If you receive a [tax bill](#), you may be able to prevent this happening in the future.

Why did I get a tax bill?

Getting a tax bill means you didn't have enough tax taken out of your income throughout the year to meet your annual tax or compulsory loan repayment obligations.

There are a number of reasons you may get a tax bill – see [Why you may receive a tax bill](#).

If you're concerned that you'll get a tax bill again next year, you may be able to prevent this:

- Check your employer has the right information about you – they may not be taking the right amount of tax out each pay if
 - you are claiming the tax-free threshold from **more than one employer** – if more than \$18,200 of your income is not taxed correctly, you may need to pay the extra tax at the end of the year (tax bill)
 - you haven't told your employer about your **study and training support loan** – if they haven't taken out enough to cover your compulsory repayment, you may need to pay it at the end of the year (tax bill).
- If you earn income from multiple sources – including salary and wages, [income from a side hustle](#)  or as a sole trader – check you have paid the correct amount of tax
 - if tax wasn't paid throughout the year on some income, you may need to pay that tax at the end of the year (tax bill)
 - all income is totalled and used in your tax assessment. You may get a tax bill if the total amount changes your tax bracket or moves you over the threshold for the Medicare levy surcharge or for your study and training support loan.

You can increase the amount of tax you pay throughout the year by:

- making extra **voluntary payments** into your income tax account
- asking your payer to increase the amount of tax they withhold from your income throughout the year, called an **upwards variation**

- voluntary entry into PAYG instalments where some of the income is business or investment income (for example, if you have a side hustle or are a sole trader).

How do I start an online payment plan?

If you owe \$200,000 or less, the easiest way to set up a payment plan is by:

- using our online services – you'll need a myGov account linked to the ATO
- phoning our automated phone service on **13 72 26**, which is available 24 hours a day.

You may also be eligible to adjust or cancel an existing payment plan.

Before you start, we recommend using our **payment plan estimator** to work out a plan you can afford. Payment plans accrue interest so it's best to pay off your debt as soon as you can.

If you can't afford a payment plan that's offered online, or you owe more than \$200,000, phone us on **13 11 42** during our operating hours to discuss your options.

When will I get my refund?

Most electronically lodged tax returns are processed within 2 weeks. We process paper tax returns manually and this can take up to 10 weeks.

The quickest and easiest way to check the progress of your tax return is by using our self-help services.

The status of your return may change a number of times as it is processed. If we need more information to finalise your return, we will phone you. Phoning us will not speed up the processing of your tax return.

If you've received notification that your refund has been processed, remember your refund may take up to 5 business days to be in your nominated bank account (depending on your financial institution).

For more information, see our article on ATO Community, [Where's my tax return?](#) 

How do I get the \$1,000 instant tax deduction?

The proposed \$1,000 instant tax deduction for work-related expenses is not yet law. It is proposed to begin from Tax Time 2027. It doesn't apply to Tax Time 2025.

Why do I need to pay Medicare levy and Medicare levy surcharge?

The Medicare levy helps fund some of the costs of Australia's public health system (Medicare).

The levy is collected from you in the same way as income tax. Generally, your employer takes the levy from your salary or wages at the rate of 2% of your taxable income for the pay period.

We then calculate your total Medicare levy for the year when you lodge your tax return.

The Medicare levy surcharge is an amount you pay on top of the Medicare levy. You pay the surcharge if both you, your spouse and your dependent children don't have an appropriate level of private patient hospital cover and earn above a certain income.

The surcharge is not charged for periods that you, your spouse and any dependent children are covered by an appropriate level of private patient hospital cover.

For more information, see:

- [Medicare levy and Medicare levy surcharge explained](#)  video
- Medicare levy surcharge income, thresholds and rates.

What's my tax file number?

A **tax file number** (TFN) is your personal reference number in the tax and superannuation systems. It's **free** to apply for one.

You don't have to have a TFN, however if you don't have one, more tax will be taken out of payments made to you by your employer or financial institution.

You also won't be able to:

- apply for government benefits
- lodge your tax return electronically
- get an Australian business number (ABN).

You can find your TFN by checking:

- **ATO online services** through myGov – you'll need a myGov account linked to the ATO
- **My details** in the ATO app – you'll need a myGov account linked to the ATO
- an income statement or payment summary (provided by your employer)
- in letters you've received from us, such as a statement of account
- your notice of assessment if you've lodged a tax return
- your superannuation account statement
- with your registered tax agent.

For more information, see how to apply for a TFN.

I made a mistake in my tax return. How do I fix it?

For more information, see how to amend your tax return.

I have a study or training support loan, when will I get the 20% reduction?

The 20% debt reduction for study and training support loans is now law. We're currently updating our systems so we can deliver this change and expect most reductions will be applied before the end of the calendar year.

You don't need to phone us or do anything for this change to apply. Lodge your tax return as normal – lodging won't change the reduction amount applied to your account.

We'll notify you when we have applied the 20% reduction to your loan account. We'll do this through your myGov inbox (if you are linked to

the ATO), or by SMS or email. To make sure you're notified of your reduction:

- create a myGov account and link it to the ATO
- check and update your personal contact details.

Find out more about the 20% reduction and changes to compulsory repayments at [Study and training loans – what's new](#).

How do I know if it is the ATO contacting me or if it is a scammer?

If you think a phone call, SMS, voicemail, email or interaction on social media claiming to be from the ATO isn't genuine, **don't engage with it**.

You can:

- verify or report a scam online
- use our list of [ATO scam alerts](#) for further guidance on ATO impersonation scams
- log in to the ATO app on your registered device to verify that a call is genuinely from us.

If you've paid or divulged personal information to a scammer, phone us on **1800 008 540** to report it.

My question is not here

For more information, see:

- [What's new for individuals](#) to find out what's new and changes that may affect you
- [myTax instructions 2025](#) to help you complete your 2025 tax return online.

Join the discussion on [ATO Community](#) . It's available 24 hours a day with questions, answers and regular updates.

If you still need to contact us, our busiest day is Monday, so consider calling later in the week.

We regularly update this page based on the calls we receive.

QC 62247

Our commitment to you

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

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

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

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

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