



Australian Government
Australian Taxation Office

What you need to know | 01



Taxpayers' Charter

Our commitment to you

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at November 2018.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at ato.gov.au or contact us.

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Foreword

Australia's tax and superannuation systems are community assets that support the way of life we enjoy in Australia. We all have a role to play in their care and maintenance.

The Australian Taxation Office (ATO) contributes to the economic and social wellbeing of Australians by fostering willing participation in the tax and superannuation systems, which includes access to benefits.

Australians play their part by fulfilling their responsibilities under the law.

Our relationship with you is based on mutual trust and respect. We nurture that relationship by:

- providing you with service that is professional, respectful and timely
- treating you fairly and respectfully
- engaging with you based on your circumstances and previous compliance behaviour
- making it as easy as possible for you to get things right
- supporting those who want to properly participate in these systems
- being open, transparent and accountable in our dealings with you and the community
- delivering our services in the most effective and efficient way.

The Taxpayers' Charter (the Charter) outlines your rights and obligations. It explains what you can expect from us in administering the tax and superannuation systems. We are committed to following it in all our dealings with you.

Introduction

The Charter outlines the way we will conduct ourselves when dealing with you or a representative of your choice.

It is for everyone who deals with us on tax, superannuation, excise and the other laws we administer.

It will help you understand:

- your rights and obligations
- what you can expect from us
- what you can do if you are not satisfied.

When we use the words 'you' and 'your' this refers to you personally, and to anyone you have nominated as your representative.

'Everyone' refers to 'us' and 'you'.

Your rights

Treating you fairly and reasonably

We will:

- treat you with courtesy, consideration and respect
- behave with integrity and honesty
- act impartially
- respect and be sensitive to the diversity of the Australian community
- make fair and equitable decisions in accordance with the law
- resolve your concerns, problems or complaints fairly and as quickly as possible.
- make fair and equitable decisions
- listen to you and take your circumstances into account as the law allows us to.

See Taxpayers' Charter – Treating you fairly and reasonably (QC 16681).

Treating you as being honest unless you act otherwise

We accept the information you give us is complete and accurate unless we have reason to think otherwise.

Generally, we accept the information you provide at face value and, based on this information, we assess your tax liability.

We recognise people sometimes make mistakes. We differentiate between mistakes and deliberate actions by giving you the opportunity to explain. We listen to you and take your explanation into account.

We are responsible for ensuring everyone complies with the laws we administer. Reviewing your information does not mean we consider you dishonest, but if we find discrepancies, we can take follow-up action.

See Taxpayers' Charter – Treating you as being honest (QC 16682).

Offering you professional service and assistance

You can expect a productive and professional working relationship with us as we:

- help you understand your rights and entitlements
- provide you with personalised service, giving you our names when we introduce ourselves, though in some circumstances we may give another form of identification
- give you contact details so you can get further information if required
- put you in contact with someone who can help you if you have a complex query
- contact you when we say we will
- collect your contact details if your query can't be answered immediately and reply as soon as possible
- aim to provide timely responses to your enquiries and requests
- acknowledge our mistakes, apologise and fix them as quickly as possible
- use plain and clear language in our published information and when we speak or write to you
- provide some of our information in languages other than English on our website
- provide advice and information to you digitally except where a non-digital format is more appropriate
- provide access to advice and information through the
 - Translating and Interpreting Service, phone **13 14 50**
 - National Relay Service (for people who are deaf, or have a hearing or speech impairment), visit **relayservice.gov.au** for phone numbers
 - Indigenous Helpline, phone **13 10 30**.

Accepting you can be represented by a person of your choice and get advice

You can get help with your affairs and in dealing with us. You can have different people represent you on different matters. Help may include preparing tax returns, activity statements, objections against assessments and getting advice about your affairs.

You are still responsible for the accuracy of information you give us, even if someone else, including a registered agent, helps you to prepare a tax return or other tax document.

You must tell us if you want a person to act on your behalf or discuss your affairs with us.

In most situations, you can choose any person to help you but the laws set out who can charge a fee for providing this help. Generally, only a registered tax agent or BAS agent (registered agent) can charge a fee for providing tax agent services.

The Tax Practitioners Board is responsible for regulating the provision of tax agent services.

If you choose a representative they will have the same rights and obligations under the Charter as you personally.

To find out more, visit the Tax Practitioners Board at tpb.gov.au

Respecting your privacy

In order to administer the tax and superannuation laws, we collect information about you. We may get this information from you or from other parties such as your representative, other government agencies and banks. We respect your privacy and keep your information confidential. In some specific circumstances, the law allows us to disclose your information to others. For example, we have data matching programs which comply with all Government data matching guidelines. To read these guidelines, visit the Office of the Australian Information Commissioner website at oaic.gov.au and search for 'government data-matching'.

If you think your privacy, or the confidentiality of your tax information, has been compromised because of our actions, your first step should be to try to resolve it with the tax officer you have been dealing with (or phone the number you have been given).

If you are not satisfied, talk to the tax officer's manager. If you are still not satisfied, you can make a complaint by either:

- visiting our website at ato.gov.au/complaints
- phoning us on **1800 199 010**.

You can also visit our website at ato.gov.au/privacy

Privacy Commissioner

If you are not satisfied with the way we have handled your complaint, the Privacy Commissioner may be able to help you.

More information about the Privacy Commissioner is available from their website at privacy.gov.au or you can phone **1300 363 992**.

Keeping the information we hold about you confidential

We must keep your information safe and confidential. We are bound by:

- the Australian Privacy Principles
- the *Privacy Act 1988*
- the Australian Government Agencies Privacy Code (the Privacy Code), which requires we put practices, procedures and systems in place to ensure we comply with the APPs and the *Privacy Act 1988*
- secrecy provisions in taxation law about using and disclosing your information.

We take the security and privacy of your personal information very seriously. We have steps in place to ensure your data and online transactions with us are secure and safe.

We can only look at, record, discuss or disclose information about you when it is a necessary part of our job or where the law allows us. We record phone calls to monitor the quality of service we provide or where it is necessary for administration of the law. Common reasons for disclosing your information are to check eligibility for government benefits and for law enforcement.

If you contact us to discuss your affairs, you must have proof of your identity. This ensures your personal information is given only to you, or to someone who can show they are authorised to act on your behalf. If you phone us, for example, you could prove your identity by giving your date of birth, your address (as previously notified to us) and details from an ATO-generated notice. Other information can also be used as proof, depending on your circumstances.

For more information, visit ato.gov.au/privacy

Giving you access to information we hold about you

The *Freedom of Information Act 1982* (FOI Act) gives you the right to access information about you in documents we hold. You can also access documents that help us make decisions, such as public rulings, ATO procedures and guidelines.

If you wish to access any of our documents not available to you through our online channels, contact us first. We can provide copies of the more commonly requested documents without a freedom of information request. For example, a copy of any recent notices of assessment is free of charge. We can also provide copies of any recent tax returns, although there may be a small fee for these.

You have the right to ask us to change personal information we hold about you, if you think the information is incomplete, incorrect, out of date or misleading.

We may not grant you access to some documents because they are exempt from the FOI Act – for example, if disclosure could reasonably be expected to prejudice an investigation or inhibit the proper administration of the law.

The cost of freedom of information requests is set by the law.

See Taxpayers' Charter – Accessing information under the Freedom of Information Act (QC 16687).

Helping you to get things right

We aim to provide accurate, consistent and clear information to help you understand your rights and entitlements, and meet your obligations.

Our information ranges from published information about how the law applies generally, through to advice tailored to your personal circumstances.

If you think our published information does not fully cover your circumstances, or you are unsure how it applies to you, contact us, or a professional adviser, to help you work out what information is most appropriate to your needs.

If our information is incorrect or misleading

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

How to access our information

You can access information from our website, or have copies of our printed publications posted to you. We will make it as easy as possible for you to access our information and will offer you contemporary ways of contacting us. For more information, visit ato.gov.au/contactus

Explaining the decisions we make about you

We explain to you the decision we make about your affairs and provide you with a contact number or email address for the area of the ATO handling your case. We will explain our decisions clearly. If you have questions, think we made a mistake, or have not given adequate reasons for our decision, contact us using the details provided to you or your nominated representative.

Generally, we explain our decision in writing. If we give you our decision verbally, we will give you the explanation at the same time. In some very limited circumstances, we will not be able to explain our decisions fully, although we still provide as much information as we can. For example, if:

- another person is involved, releasing information about our decision may breach their privacy or the secrecy provisions in the tax laws
- we suspect fraud, we may not release information because it might jeopardise our investigations.

Under the *Administrative Decisions (Judicial Review) Act 1977 (ADJR)*, you are entitled to get a free written statement setting out the reasons for some decisions we make about your tax affairs. The Act does not cover all decisions and there are some important exceptions – for example, decisions about assessments.

For more information about ADJR, visit ato.gov.au and search for 'Federal Court'.

Respecting your right to a review

When we give you a decision about your affairs, we explain how you can have the decision reviewed and if there are time limits to request a review.

If there are multiple review options, we will explain how these differ. Some reviews, may look at questions of law and others may involve confirming if we followed the correct process in reaching the decision.

We will work with you to resolve problems as quickly as possible. If we have made a mistake, we want to fix it at the least cost to both of us.

If you want us to review a decision, use the contact details we provide.

An independent officer not involved in the original decision will conduct the review.

If you disagree with our review decision, you can ask for an independent, external review. For some decisions, you will have the choice of applying to the Administrative Appeals Tribunal or appealing to the Federal Court. We will meet our model litigant obligations that include the preparation and proceedings before courts, tribunals, inquiries, in arbitration and other alternative dispute resolution processes.

For more information, visit ato.gov.au and search for 'dispute or object'.

Compensation

In some circumstances, you may be entitled to compensation. If you feel our actions have directly caused you to suffer a financial loss you can access information on how to apply for compensation on our website or contact our toll-free compensation help line on **1800 005 172**.

For more information, visit ato.gov.au and search for 'QC 17735'.

Respecting your right to make a complaint

If you are not satisfied with our decisions, service or actions, or feel we have not followed the Charter, you can make a complaint.

We recommend that:

- you first try to resolve your problem with the tax officer you have been dealing with (or phone the number you have been given)
- if you are not satisfied, or if you find it difficult to raise the issue with the tax officer, talk to the tax officer's manager
- if you are not satisfied with the way your complaint is being handled, phone our complaints line on **1800 199 010**.

You can make a complaint by:

- lodging a complaints form online by visiting ato.gov.au/complaint
- sending us a Freefax on **1800 060 063**.

We treat complaints seriously. If you come to us with any problems or complaints, we will try to resolve them quickly and fairly. Complaints also provide us with important feedback and help us identify how we can improve our service.

For more information, visit ato.gov.au and search for 'QC 33775'.

Inspector-General of Taxation

If you have a complaint, you should try to resolve it with us first. If you are unable to, or if you are not satisfied with how we have handled your complaint, the Inspector-General of Taxation may be able to help you.

For more information:

- visit Inspector-General of Taxation website igt.gov.au
- phone **1300 448 829**.

Making it easier for you to comply

We try to make your dealings with us as straightforward and as convenient as possible by:

- making it easier for you to understand your obligations and how to meet them
- making it cheaper for you to comply by reducing the workload, time and effort involved
- producing products and services that make sense to you and fit with the systems you use every day
- improving digital products and contemporary technology to provide relevant and timely services.

To do this effectively we:

- consult regularly with the community
- involve the community in the design of our products and services
- tailor products, including digital, to the needs of the people who will use them
- test prototype products and services with the people who will use them.

Being accountable

We take the need to be accountable and the need to meet the commitments made in this Charter very seriously.

When we make a decision about your affairs, we explain that decision and tell you about your rights and obligations in relation to it. We give you contact details if you have any queries or need more information.

If we cannot resolve an issue quickly, we keep you informed of our progress. We take all reasonable steps to resolve issues.

We publish our performance against service (timeliness) standards on our website.

We share with the public details about the issues we are confronting and the results of our actions.

We survey the community to monitor our professionalism and how we are performing against our Charter commitments.

We are accountable to parliament and the Australian community.

For more information, visit:

- ato.gov.au and search for 'QC 33507' for our commitment to service
- ato.gov.au/annual for our annual reports.

Your obligations

Being truthful

The tax and superannuation systems are based on you providing complete and accurate information. This includes:

- providing correct information on your tax returns, activity statements and other documents
- providing the full facts and circumstances when you seek advice
- answering questions completely, accurately and honestly.

See Taxpayers' Charter – Treating you fairly and reasonably (QC 16681).

Keeping the required records

The law sets out the records you must keep.

Keeping good records allows you to prepare accurate tax returns, activity statements and other documents, as well as helping you keep track of your financial affairs. Generally, your records must be in English and kept for five years.

We publish a range of information on record keeping for different situations. If you would like more information, visit our website or contact us.

For more information on record keeping, visit:

- ato.gov.au and search for 'QC 16788' for keeping your personal records
- ato.gov.au/recordkeeping for keeping your small business records.

Taking reasonable care

You must take reasonable care to provide complete and accurate information in your tax returns, activity statements and other documents you provide to us. This means you must take the amount of care that a reasonable person in your circumstances would take to meet their obligations.

You are responsible for your affairs even if someone else, including a registered agent, helps you.

See Taxpayers' Charter – Treating you as being honest (QC 16682).

Lodging by the due date

Tax returns, activity statements, other documents and information must be lodged or returned by certain dates.

If you are having difficulty complying with these dates, contact us before the document or information is due. Based on your circumstances, we may be able to give you extra time to lodge.

Even if you cannot pay the amount owing, you should still lodge your tax return or activity statement on time. We may be able to allow you extra time to pay (see 'Paying by the due date' on page 11).

Penalties may apply if you do not lodge on time.

For more information, visit ato.gov.au and search for 'deferral'.

Paying by the due date

You must pay the taxes and other amounts you owe by the due date. If you are having difficulty, contact us as soon as possible to discuss your situation, preferably before the due date. It may be possible to extend your time to pay without being charged interest, or to negotiate to pay by instalments. Even if you enter into an extended payment arrangement, it is likely you will have to pay interest on any late payments already accrued.

For more information, refer to ato.gov.au/howtopay

Being cooperative

We prefer to work with you cooperatively, providing you with help to meet your obligations voluntarily. If you are uncooperative or obstructive, we may need to take firmer action. For example, we have formal access and information gathering powers that we use if necessary. Penalties can apply and people who are obstructive may be prosecuted.

We ask that you treat us with the same courtesy, consideration and respect you expect and will receive from us. If we are subjected to rude or abusive behaviour, we may end an interview or phone call for the safety and wellbeing of our staff.

ato.gov.au