



Australian Government
Australian Taxation Office

Treating you fairly and reasonably | 02



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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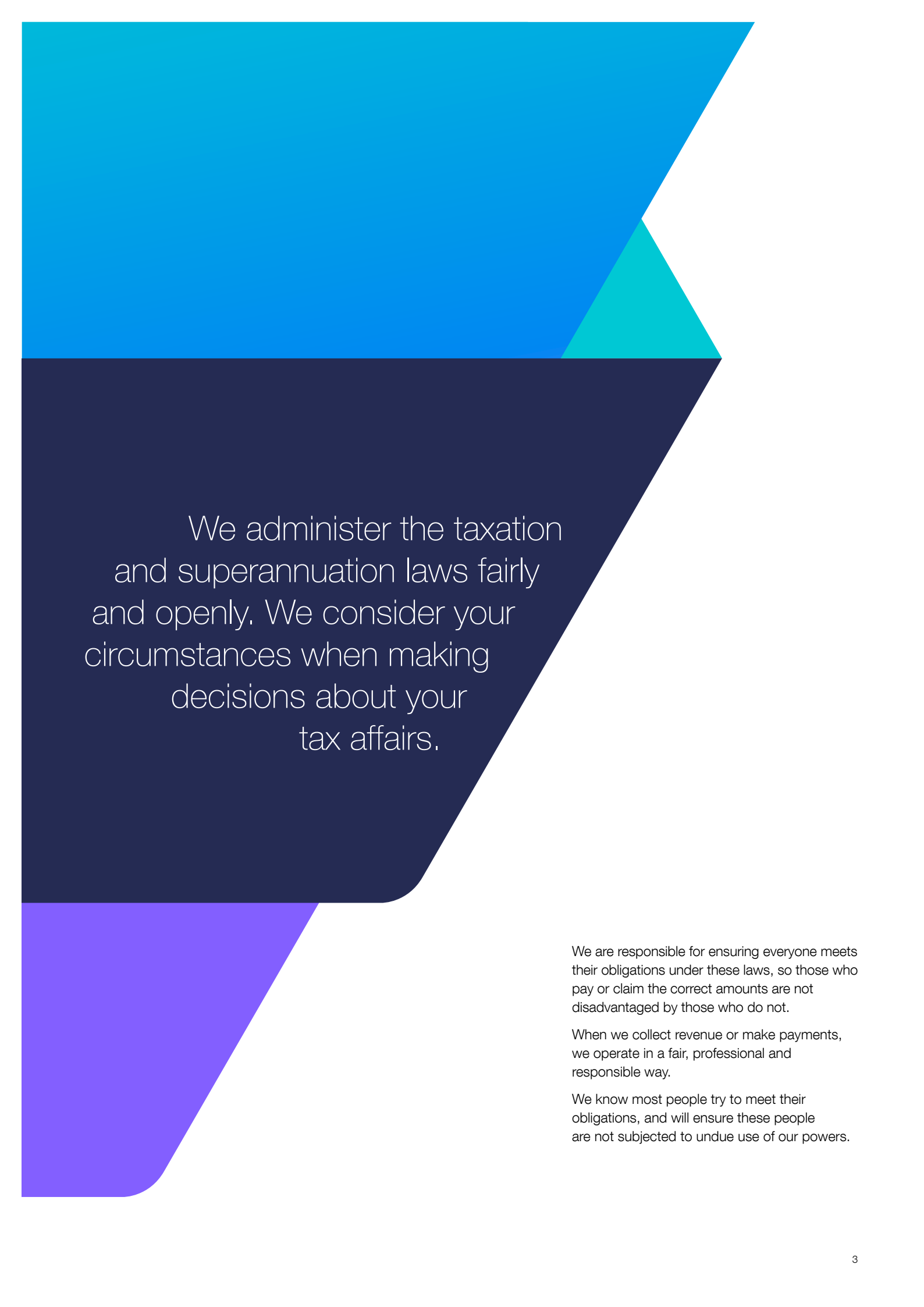
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We administer the taxation and superannuation laws fairly and openly. We consider your circumstances when making decisions about your tax affairs.

We are responsible for ensuring everyone meets their obligations under these laws, so those who pay or claim the correct amounts are not disadvantaged by those who do not.

When we collect revenue or make payments, we operate in a fair, professional and responsible way.

We know most people try to meet their obligations, and will ensure these people are not subjected to undue use of our powers.

Treating you with courtesy and respect

We treat you with courtesy, consideration and respect. We will do all that we properly and reasonably can to help you understand and meet your obligations.

We have an expectation that you will interact with us in a cooperative and respectful way. This helps make your dealings with us as easy as possible.

See 'If you feel we haven't treated you fairly and reasonably' on page 7.

Acting impartially

Under the common law principle of natural justice, decision makers must act fairly and without perceived or actual bias.

We take reasonable steps to avoid real or apparent conflicts of interest, disclosing these when they exist. We do not discriminate against or favour anyone. We act with due care and diligence.

When we make a decision about your tax affairs, we consider your circumstances when they are relevant to the decision and if the law allows us to. Relevant circumstances may include your:

- history as a taxpayer
- level of knowledge and understanding of the laws.

We recognise people sometimes make mistakes when trying to meet their obligations.

We differentiate between mistakes and deliberate actions. If you make a mistake, we listen to you by giving you the opportunity to explain, in most situations.

We respect your choice to exercise your legal rights of review once we have made a decision.

We select cases to audit based on research and analysis of information available to us.

See 'If you feel we haven't treated you fairly and reasonably' on page 7.

Using our powers fairly and professionally

Parliament has given us wide ranging powers that include:

- gaining access to premises and documents
- requiring a person to provide returns and information
- requiring a person to attend interviews and provide information and evidence
- requiring documents be produced.

We use these powers in a fair, professional and responsible manner. For example, if we need information you hold, we consult with you to obtain the information with your cooperation. We will only use formal access powers if we consider it necessary.

We must use our powers in good faith. If you feel that a power has not been exercised in good faith when dealing with you, you have recourse available under the law.

See Taxpayers' Charter – Fair use of our access and information gathering powers (QC 18267) and 'If you feel we haven't treated you fairly and reasonably' on page 7.

Acting lawfully, honestly and ethically

We behave with integrity and honesty. We are open and honest and follow through on our commitments.

This means we will:

- be accountable for our actions, acknowledge mistakes and take timely corrective action
- make information available that is simple and easy to understand so you can make informed decisions
- protect your personal information.

We follow Australian laws including those that address discrimination based on:

- age
- disability
- gender
- race
- religion
- sexuality.

If tax officers do not follow these laws, they may be subject to disciplinary action.

All of our services are designed to be appropriate, accessible, consumer oriented and effective.

See 'If you feel we haven't treated you fairly and reasonably' on page 7.

Making fair and equitable decisions

We have a range of policies and guidelines, such as rulings, to help us make fair and consistent decisions.

These policies and guidelines are generally available to the public on our website.

We apply the law with balance, judgment, common sense and without bias. We may tell Treasury when we identify significant issues with the law, such as anomalies or unintended consequences. We have quality assurance processes in place for many of our decisions.

See 'If you feel we haven't treated you fairly and reasonably' on page 7.

Acting consistently

When we interpret and apply the law, we have one view of how it applies and apply that view consistently.

We use our judgment to achieve a sensible, consistent and equitable outcome within the law.

See 'If you feel we haven't treated you fairly and reasonably' on page 7.

If you feel we haven't treated you fairly and reasonably

There may be occasions when you believe you are not being treated fairly or reasonably in some way.

If you feel this way, you should tell the tax officer you are dealing with. If you cannot resolve the issue with the officer, tell that officer's manager. If you are not satisfied with the way your concerns have been addressed you can have them independently reviewed by phoning our complaints line on **1800 199 010**.

See 'Respecting your right to make a complaint' in Taxpayers' Charter – What you need to know (QC 18266).

Reviewing our decisions

When we make a decision about your tax affairs, we explain it to you. We also tell you what you need to do if you want to have the decision reviewed.

If you have questions, you should contact us using the phone number we provide with the decision.

See 'Respecting your right to a review' in Taxpayers' Charter – What you need to know (QC 18266).

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