



Australian Government
Australian Taxation Office

Help you to get things right | 05



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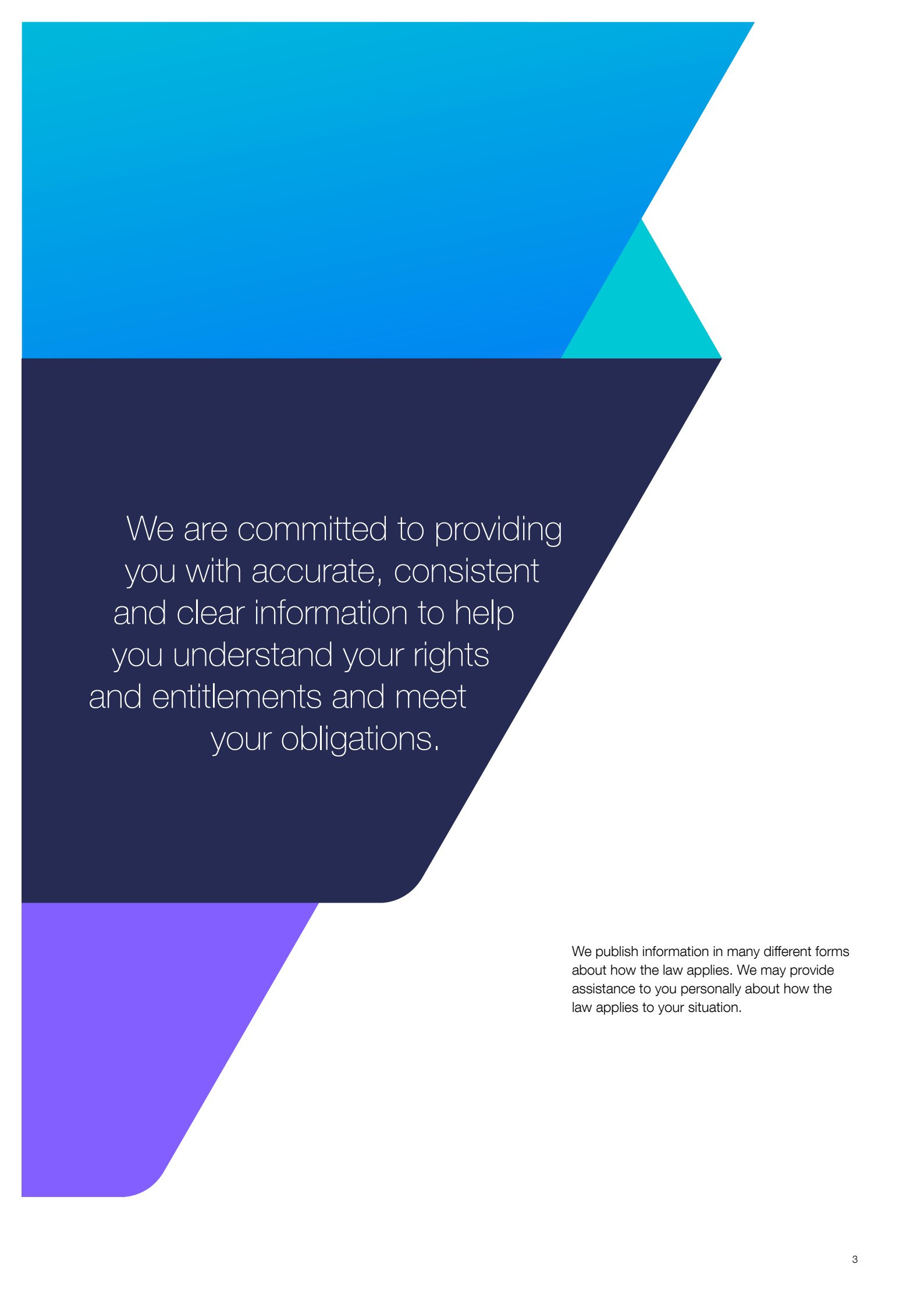
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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

We publish information in many different forms about how the law applies. We may provide assistance to you personally about how the law applies to your situation.

Finding an answer

Information is available online and some is in hardcopy.

General information, which will provide the answer to the majority of questions, is available on our main website **ato.gov.au**

More detailed information, including our public rulings and other legal resources is available by visiting:

- **ato.gov.au/law**
- **ato.gov.au** and selecting 'Tax Topics A-Z from the home page.

If you are not able to find the answer in the information we publish, you can contact us – visit **ato.gov.au/contactus** to see how.

How our information protects you

If you follow our information and it turns out to be incorrect or misleading and you make a mistake as a result, you are entitled to certain levels of protection under the law.

The level of protection varies depending on the type of information you relied on, the law it covers, and if you made a mistake, the reason for that mistake.

Binding advice

Some of the public and private advice we issue is binding on us. This means that if you rely on the advice we will apply the law as set out in the advice (and not change your assessment or impose penalties or interest), even if the advice is wrong.

We can issue legally binding advice on most tax laws, including income tax, GST, wine equalisation tax, luxury car tax, Medicare levy, fringe benefits tax, excise and petroleum resource rent tax. However, we are not able to issue legally binding advice on some superannuation matters.

The types of legally binding advice we provide:

- Public rulings, provide our view on how the law applies – either generally or to a particular ‘class’ of persons. Public rulings clearly state whether or not they are legally binding, and which parts are legally binding. They are published at ato.gov.au/law
- Private rulings are issued to you directly. You can apply for a private ruling if you want certainty about how a tax law applies to your specific circumstances.
- Oral rulings can be provided over the phone to you, provided the topic is not a complex or business matter and doesn't relate to an indirect tax (GST, wine equalisation tax and luxury car tax) or excise.

For more information, visit:

- ato.gov.au/AdviceAndGuidance for public, private and oral rulings
- ato.gov.au/law and see Tax Rulings *TR 2006/10 Public rulings* and *TR 2006/11 Private rulings*.

Administratively binding advice

In instances where we can't issue legally binding advice, we may issue what we call ‘administratively binding advice’.

We will stand by this type of advice unless there is a significant reason for us not to. There are circumstances where we may still have to apply the law correctly if the advice turns out to be wrong – for example, the law has changed, or there has been a court decision that affects our interpretation. However, in most cases we will not increase your liability or decrease your entitlement if our advice turns out to be incorrect.

For more information about administratively binding advice, visit ato.gov.au/ABA

Other forms of information

Where the information we provide is of a broad nature, and not applicable to specific circumstances, we may provide guidance. Our guidance explains how aspects of the tax and superannuation systems apply to you generally.

We publish a wide variety of guidance and information on our website, and via social media channels, including Facebook, Twitter, YouTube, podcasts, LinkedIn and RSS News Feed. We may provide guidance to you directly (if you request us to do so, either in writing or over the phone).

The range of guidance we offer includes:

- technical information that you can read at ato.gov.au/law
 - edited versions of private rulings and administratively binding advice
 - decision impact statements
 - practical compliance guidelines
 - technical discussion papers
 - taxpayer alerts
 - law administration practice statements
- internally focussed Australian Taxation Office (ATO) material
 - ATO interpretative decisions
 - law administration practice statements
 - technical skilling materials
- other general information, such as
 - ato.gov.au
 - speeches by senior tax officers
 - media releases
 - instructions in myTax.

If you follow our guidance, 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.

If you incorrectly apply any guidance we publish, it may result in amendments and penalties. However, you are protected by law from penalties and interest so long as you relied on the information reasonably and in good faith.

We also help you lodge your tax return online using myTax by including information we receive from other sources. This includes records you may have uploaded to the myDeductions tool. We call this pre-filling. While we provide this information to help you lodge online, you are still responsible for its accuracy.

For more information about:

- ATO guidance products, visit ato.gov.au/AdviceAndGuidance
- pre-filling your online tax return, visit ato.gov.au/prefillinfo
- our commitment to you, visit ato.gov.au and search for 'our commitment to you'.

Information that you should not rely on

We publish some material which we ask you not to rely on or apply in any way. This includes:

- discussion papers we have published for comment on how the law should be applied
- edited versions of private advice we publish to the ATO Legal database. The private advice applies only to the taxpayer to whom it was issued.

You will not be protected from any tax shortfall, penalties or interest if you rely on these types of information.

We make a clear statement at the top of any information we ask you not to rely on.

If you disagree with our information

If you disagree with our information, your options depend on the type of information we've provided:

- If you disagree with information we have published, or to private guidance we have given you directly, contact us to sort through the issue.
- If we have provided you a private ruling, you can object to that ruling if there hasn't yet been an assessment for the event or claim period the ruling covers, or to the assessment itself.

If you disagree with another type of decision we have made, there are different avenues available to you, depending on the decision.

For more information, visit:

- ato.gov.au/DisputeResolution
- ato.gov.au/law and search for Tax Ruling *TR 20011/5* *Objections against income tax*.

ato.gov.au