

Taxpayers' Charter

ESSENTIALS



Australian Government
Australian Taxation Office

The Taxpayers' Charter outlines your rights and explains what you can expect in all your dealings with us.

Your obligations –

what we expect of you



Be truthful

We expect you to:

- give us correct information and act within the law
- give us all the relevant facts and circumstances
- answer questions accurately, completely and honestly.



Keep records

We expect you to:

- keep good records in English as required by law
- keep records for five years.



Take reasonable care

We expect you to:

- meet your obligations
- be responsible for correct information, even if someone is representing you.



Lodge by the due date

We expect you to:

- lodge all information on time
- contact us before the due date if you cannot lodge on time.



Pay by the due date

We expect you to:

- pay due amounts on time
- contact us before the due date if you cannot pay on time, so alternate arrangements can be made.



Be cooperative

We expect you to:

- treat us with the same courtesy, consideration and respect we are expected to give you.

Your rights –

what you can expect from us

Fair and reasonable

We will treat you with courtesy and respect, and take your personal circumstances into account where relevant.

Honest

We treat you as being honest and give you an opportunity to explain any discrepancies.

Professional service and assistance

We will:

- provide advice that meets your needs
- explain our responses to your enquiries and requests
- get back to you when we say we will and at a time that suits you
- make sure you are dealing with someone who can help.

Representation

You can get help with your affairs and someone to deal with us on your behalf, but you must tell us who it's going to be. You are still responsible for ensuring the information given to us is accurate.

Privacy

We will respect your privacy and keep your information confidential.

Confidentiality

We take security and privacy of your personal information seriously. We ensure your data and online transactions are secure and safe.

Information access

We will:

- update your personal information when you ask us to
- give you access to information about you, if lawful
- give you access to information that helps us make decisions.

Help

We aim to help you understand your rights and obligations. Contact us or a professional adviser if you are unsure.

Decisions

When making decisions about you we will:

- inform you of your rights or obligations
- keep you informed of our progress.

Your right to question

We will outline your options if you want a decision or action reviewed including legal review rights and the formal complaint process. We will:

- try to resolve problems quickly and fairly
- keep you informed of progress.

Easy for you to comply

We will:

- make your obligations and how to meet them easy to understand
- develop products and services that fit with every day use
- design products and services with the community.

Accountability

We will inform you of any rights or obligations and keep you informed of our progress to resolve issues.

See also on ato.gov.au:

- [Taxpayers' Charter – what you need to know](#)
- [Taxpayers' Charter in other languages](#)