



Australian Government  
Australian Taxation Office

# ATO Submission

## Inquiry into the external scrutiny of the Australian Taxation Office

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Standing Committee on Tax and Revenue

11 March 2016

## Commissioner's foreword

1. The ATO welcomes the Committee's inquiry into the scrutiny arrangements that apply to the ATO.
2. Across all aspects of public administration, it is appropriate to regularly 'step back' and evaluate the benefits, impacts and costs of what we do and how we do it, scrutiny should be no exception.
3. Effective scrutiny is essential to good public administration and it is important to consider, the extent and way in which the ATO should be reviewed and appraised by other external agencies and bodies. This is particularly true when new scrutiny is added, as was the case when this Committee was formed.
4. This Committee holds an important role in effective and efficient scrutiny of the ATO. It is able to hold the ATO to account at the same time as providing strategic insight, advice and help to improve the tax and superannuation administration for Australia.
5. The ATO's experience and value derived from scrutiny in the last few years has been mixed. Some reviews/inquiries have created a useful public profile (Senate Inquiry into Tax Avoidance), some have provided constructive insights and drawn conclusions that have been helpful for reprioritising investments:
  - Gateway Review of Electronic Lodgment Service to Standard Business Reporting– November 2015,
  - *ATO Performance System Review* – Synergy Group Australia – December 2015 and Millward Brown's research and advice about how to improve perceptions of fairness in dispute resolution.
6. Others have helped the ATO establish and progress its transformation agenda, such as the *Australian Public Service Commission's Capability review of the ATO* – May 2013 and the *Functional and Efficiency Review of the ATO* - October 2015.
7. Conversely, a number of scrutiny reviews have imposed a significant workload and cost with questionable return on investment to the ATO, community and government:
  - overlapping and repetitive reviews, where scrutineers look at similar topics or areas of business, and there is insufficient time between reviews to provide different data sets or introduce, embed and measure improvements
  - prolonged reviews with outdated recommendations that do not reflect the progress of improvements or new initiatives
  - reviews that rely on questionable sources of information and immaterial evidence
  - review recommendations that impose more red tape and unnecessary bureaucracy
  - review recommendations that do not provide any real insight or added value, and
  - one-size-fits-all approaches to all agencies, despite proven good performance.
8. The value to the community and return (or lack thereof) on investment in scrutiny is important and warrants the Committee's examination. The direct, indirect and foregone costs of scrutiny need to be weighed up. Regardless of the relative merits of reviews, significant ATO resources are being drawn away from other work and priorities and invested in the scrutiny process, all in a time of diminishing resources.

9. The ATO is intent on being known for its contemporary service, expertise and integrity, a model organisation, not only at the leading edge of public sector agencies but in comparison with any large organisation. Our business results are good and our enterprise-wide transformation program – Reinventing the ATO – is on track and delivering improved and innovative services for taxpayers. Key stakeholders and scrutineers have made remarks consistent with these claims.
10. An efficient and effective framework of scrutiny has an important role to play in all of this – it can help build confidence in the ATO as a trusted and respected tax and super administration – something we know will increase willing participation in our tax and superannuation systems.



**Geoff Leeper**  
**A/g Commissioner of Taxation**

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## Executive Summary

11. The ATO supports effective and fit-for-purpose external scrutiny and welcomes the current review of scrutiny arrangements.
12. Effective scrutiny of any public administration should enable government to show that it is both responsive and responsible to the community it serves. Scrutiny of the ATO should ultimately result in a more effective and efficient tax and superannuation administration for Australia.
13. Effective and efficient scrutiny of the ATO should also provide obvious value to the Australian community and return on investment for the expense of the scrutiny.
14. Scrutiny of the ATO should be conducted in such a way that it is constructive, future focussed and facilitates improvement. To drive better value from scrutiny, the following principles should be observed:
  - reduced red tape and unnecessary bureaucracy; streamlining and optimising existing arrangements
  - clarity of roles and boundaries for scrutineers (to reduce any duplication and overlap)
  - support for the direct relationship between the ATO and clients (rather than third party intervention)
  - support for whole-of-government performance
  - use of subject matter experts to advise on specific areas of operations
  - use of a risk-based approach, with concepts such as earned autonomy and differential regulation, and
  - strong corporate governance in the ATO with external input/validation from the community.
15. In observing such principles, an effective scrutiny framework should consist of the following elements:
  - parliamentary oversight in the form of existing parliamentary committees
  - ANAO for performance matters, with a particular focus on whole-of-government
  - contracted subject matter experts on specific functions and areas of operations and periodic whole-of-organisation review
  - direct feedback from clients about current and future experience
  - complaints mechanism for taxpayers
  - consultation arrangements with key stakeholders and segments of the community, and
  - ATO audit and risk committee with external membership.

16. The ATO has been subject to much scrutiny in the past five years:
  - 51 audits, reviews and investigations with more than 6300 pages of reports and 366 recommendations. Of the reports; 53% were ANAO audits, 43% were IGT reviews and 4% were Commonwealth Ombudsman investigations.
  - Government initiated reviews in the past few years including:
    - *APS Contestability Programme* – ongoing
    - *Functional and Efficiency Review of the ATO* - October 2015
    - *Towards Responsible Government* - National Commission of Audit February 2014
    - [Australian Public Service Commission's Capability review of the ATO](#) – May 2013
  - External expert reviews including:
    - *Perceptions of fairness in disputes* – Millward Brown - 2015
    - *ATO Performance System Review* – Synergy Group Australia - 2015
    - *Enterprise Program Management* – Launch Professionals - 2015
17. The current, direct and foregone costs for the ATO in responding to and assisting scrutiny are high and at times have questionable returns on investment for taxpayers, the community and government.
18. It is appropriate to question the value and cost to government of the present array of scrutiny. This is particularly relevant in a time of diminishing funding for APS functions.
19. Refer to *Appendix 01 - External Governance of the ATO* for a diagram of the current ATO External Governance arrangements.
20. The strong business results of the ATO, the progress with our Reinvention Program, the improvements to client experience and the current relationships with the community confirm the ATO is performing well.
21. The Chair of the House of Representatives Standing Committee on Tax Revenue said in 2015:

*“The Committee believes that the ATO is a well-run, highly professional organisation...”*

Bert Van Manen, Chair, Tax and Revenue Committee – Final report - *Inquiry into Tax Disputes* (tabled March 2015)
22. And then in November:

*“The ATO is making good progress on the road to achieving its goal to be ‘relevant and valuable to the Australian community for the long term — trusted and respected here and internationally and considered a leading organisation by all stakeholders.’”*
23. And just last month, before this Committee, Paul Drum of CPA Australia said:

*“I want to put on the record that from the profession's point of view it is fair to say that the Tax Office is well regarded.”*
24. Consistent with risk management and earned autonomy, there is opportunity now to streamline scrutiny arrangements to reduce the costs and ensure value for the Australian community.

# The value of effective and efficient scrutiny of the ATO

25. The ATO recognises the important role that well designed scrutiny plays in building community confidence; ensuring the community has a high performing tax administration that is well regarded domestically and globally.
26. The community justifiably seeks assurances that everything the ATO does is in the best interest of the Australian community and that behaviours and culture are consistent with a trusted and respected tax administration.
27. It is timely to inquire into the scrutiny of the ATO, to take stock and challenge the layers that have built up and been added over the years.
28. This inquiry presents an opportunity to reflect on what scrutiny is needed and appropriate for the future, in an environment where Commonwealth agencies do not operate in isolation; but are part of a broader network of connected, integrated, whole-of-government service providers.
29. Scrutiny of the ATO should:
  - address issues that are strategic in nature and bring about transformational change that improves the tax and superannuation systems
  - build community confidence in our administration of the tax and superannuation systems through independent assurances, and
  - contribute to improved outcomes for citizens by applying a ‘whole-of-system’ lens not limited to a singular agency perspective.

## Overview of current ATO scrutiny

### Parliamentary oversight

30. The review and public scrutiny of the ATO is within the remit of parliamentary committees. These committees ensure the ATO is held accountable for its performance as administrator of Australia’s tax and superannuation systems. The upper and lower house arrangements include the House of Representatives Standing Committee on Tax and Revenue and the Senate Economics Legislation Committee. Both Committees direct questions across a broad range of topics and ATO functions on behalf of all elements of the Australian community.
31. When the need arises for more detailed scrutiny of matters, the committees initiate specific inquiries. For example:
  - House of Representatives Standing Committee on Tax and Revenue – *Inquiry into Tax Disputes* (tabled March 2015),
  - Senate Standing Committee on Economics - *Inquiry into Corporate Tax Avoidance and Minimisation* (ongoing and due to report in June 2016).

## Auditor-General and Australian National Audit Office

32. Adjunct to the committees is the Auditor-General, supported by Australian National Audit Office (ANAO), an independent officer of the Parliament who reviews public sector performance and accountability. The ANAO conducts a regular program of independent assessments and assurances about financial reporting, administration, and accountability. This program takes the form of performance audits, financial statement audits, and assurance reviews.
33. The ANAO is well placed to conduct reviews of ATO activities and brings to the table a whole-of-government perspective and sense of relativity. The ANAO's insight and expertise means it does not evaluate the ATO and its functions in isolation but as part of a broader system and for the benefit of public sector outcomes as a whole.
34. An example is the recently announced ANAO performance audit of the myGov Digital Services. This audit seeks to assess the effectiveness of the service from myGov including the delivery of intended benefits. The primary agencies involved in the audit are the Department of Human Services, Prime Minister and Cabinet, and the ATO. Given the scope of the ANAO function the audit will be able to assess and provide insight into how the service operates overall, the whole-of-citizen experience and the connectivity between the agencies delivering this joined up government experience.

## Expert review and scrutiny

35. The ATO also self-initiates reviews by subject matter experts that are in effect, independent scrutiny of its operations. These reviews draw on specialist expertise and advice related to a specific area of ATO business. Recent examples include:
  - *Perceptions of fairness in disputes* – Millward Brown – 2015 and ongoing
  - *Review of Tax Time 2015* – CTO Group - 2015
  - *ATO Performance System Review* – Synergy Group Australia - 2015
  - *Enterprise Program Management* – Launch Professionals – 2015.
36. The ATO sees an ongoing need for independent review that draws on external experts who are across the latest developments in various fields of its operations.

## ATO External Engagement

37. The ATO supports effective external scrutiny through consultation and public engagement arrangements.
38. We consult directly with the tax and legal professions, and community and industry bodies to identify, understand and prioritise the issues they see as important. These consultation arrangements provide immediate, practical and honest feedback, covering all of our operations and interactions with taxpayers, agents and other stakeholders, who are at the coalface of our operations.
39. The ATO's consultation arrangements include three streams:
  - our stewardship groups representing the key client segments in the community
  - purpose built consultation that is topic and time bound to resolve a particular issue, and
  - ongoing design and consultation for the future client experience under our reinvention program.



40. Engagement through these consultation arrangements brings strategic, systemic and operational issues to the ATO's attention quickly. They provide a responsive and timely mechanism to jointly work through a solution.
41. Since the ATO introduced new consultation arrangements on 1 July 2013, the ATO has consulted on 186 significant matters across a broad range of topics. Consultation with the community, industry and professional associations has been completed on 139 of these matters. A matter for consultation may be raised either internally or by a member of the community. Examples of key topics that have been consulted on include:
  - the proposed Commissioner's statutory remedial power
  - potential safe harbours across the tax system, including FBT, Excise, transfer pricing, small and medium enterprises and GST, and
  - the future of the tax profession in the short and longer terms.
42. Refer to *Appendix 02 - ATO's Consultation Arrangements* for additional detail, including the level of community representation on different ATO stewardship groups.

### Engaging with taxpayers about their experience

43. The ATO interacts and engages with millions of taxpayers each year. Taxpayer initiated contact for service occurs more than 25 million times each year via phone, online, the ATO app and correspondence. In all channels, taxpayers have the ability to provide feedback about the services they receive.
44. We also use recordings and quality assurance to check the quality of our services provided.
45. The ATO commissions regular independent market research to measure community perceptions of the ATO's performance and reputation, including satisfaction with our services. We also measure perceptions of the ATO's fairness in dealing with taxpayers and use the insights to inform our continuous improvement. The results of market research about the ATO's performance and services are regularly published online.
46. The ATO has a complaints management function to investigate taxpayer complaints. This function not only looks at the presenting problems but also the systemic drivers behind complaints; the themes and root causes. By identifying any reoccurring irritants quickly, as they are reported to us, we can focus on developing solutions to prevent escalation of issues and any further problems for taxpayers.
47. For the 2014-15 financial year the ATO directly received and managed 24,644 complaints from taxpayers which equates to just 0.07% of the 35.5 million returns and activity statements the ATO processes annually.

### ATO Internal Governance

48. The ATO has established a multifaceted and robust framework of governance and oversight, which ensures we are transparent and accountable for our decision making and performance. The aim of the governance framework is to give government, community and stakeholders confidence that the ATO acts with integrity.

49. The ATO's internal governance arrangements comprise management structures, strategies, policies, controls and practices as well as an internal audit function. These governance arrangements provide for direction setting, management of our operations and measurement of our results.
50. Refer to *Appendix 03 - ATO Internal Governance Framework*.

### ATO Internal Audit

51. Our Internal Audit function is an essential part of our internal governance and provides independent and objective assurance to improve business operations.
52. The Chief Internal Auditor directs a comprehensive program of internal audit work in the form of risk-based reviews, audits, consultancy advice and assessments of the effectiveness of governance and control frameworks.
53. Some of the recent focus areas of internal audit as part of our Internal Audit Plan (IAP) have included:
  - Effectiveness Reporting of Key Program Initiatives (2013-2014 IAP)
  - Procurement and Contract Management (2013-2014 IAP and 2014-2015 IAP)
  - Cyber Security (Continuous work)
  - IT Governance Maturity (2014-2015 IAP)
  - Electronic Lodgment Service to Standard Business Reporting project (2015-2015 IAP and 2015-2016 IAP)
  - Risk Management Framework (2015-2016 IAP), and
  - Business Continuity Management Framework (2014-2015 IAP).

### ATO Audit and Risk Committee

54. Within the internal governance framework, the ATO has several corporate committees with specific oversight and assurance functions. As required under *the Public Governance, Performance and Accountability Act 2013* (PGPA Act), this includes the ATO Audit and Risk Committee of which three of its five members, external and independent to the ATO. The Audit and Risk Committee provides assurance on the ATO's risk, control and compliance frameworks, external accountability requirements, legislative compliance, and internal and external audit.
55. The Audit and Risk Committee oversees the implementation of all agreed recommendations that are made by the external scrutineers and Internal Audit. A quarterly report on the status of recommendations is tabled with the Audit and Risk Committee for review.

## The Inspector-General of Taxation

56. The Office of Inspector-General of Taxation (IGT) is an independent statutory agency established through the *Inspector-General of Taxation Act 2003*. The IGT was set up to address a specific need at the time, related to concerns of taxpayers about responsiveness and transparency of the ATO in regards to mass marketed schemes and the behaviour of some promoters. The role of the IGT was to review and report to Government with recommendations on:
- ATO systems to administer the tax laws, including systems for dealing or communicating with the public generally, or with particular people or organisations in relation to the administration of the tax laws,
  - systems established by tax laws, but only to the extent that the systems deal with administrative matters.
57. The IGT's area of focus is confined to the ATO and Tax Practitioner Board. The IGT continues to conduct reviews of the ATO's administration of the tax and superannuation systems and reports to the Treasury ministers.
58. The IGT assumed responsibility for investigation of taxpayer complaints in May 2015. This function was previously performed by the Commonwealth (Taxation) Ombudsman.
59. Since 1 May 2015, and as at 29 February 2016, the IGT has received 880 complaints about the ATO. Complaints to the IGT equate to less than 0.003% of the returns and activity statements processed.

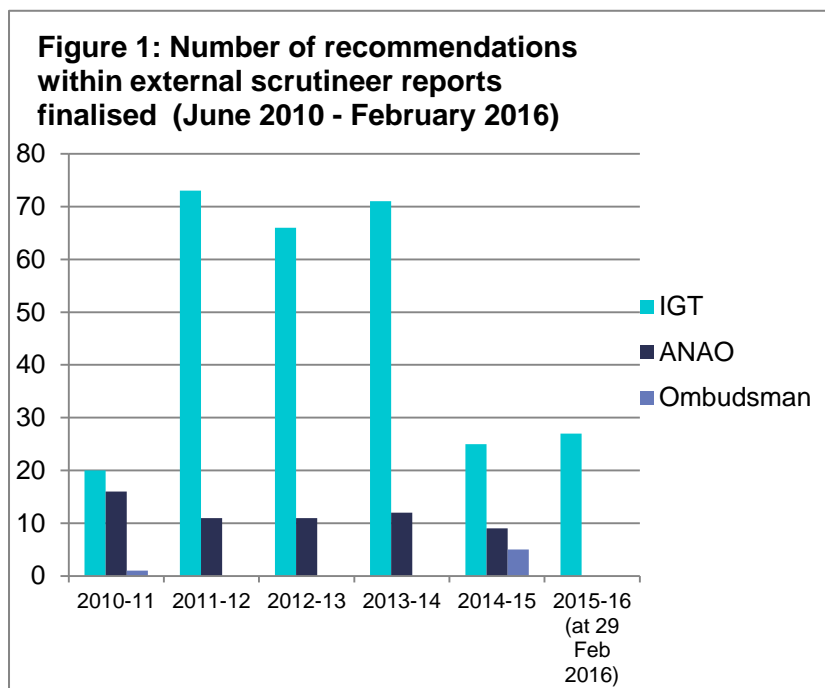
## The Commonwealth Ombudsman

60. The [Commonwealth Ombudsman's role](#) is to:
- “consider and investigate complaints from people who believe they have been treated unfairly or unreasonably by an Australian Government department / agency or prescribed private sector organisation, including Australia Post, Centrelink, Child Support (DHS), and Department of Immigration and Border Protection.”*
61. The Commonwealth Ombudsman ensures that administrative actions are fair and accountable by:
- handling complaints
  - conducting investigations
  - performing audits and inspections
  - encouraging good administration, and
  - discharging specialist oversight tasks.
62. The Ombudsman investigates complaints in relation to most Commonwealth agencies, Public Interest Disclosure (whistle-blower) matters and complaints that involve multiple agencies.

63. The Ombudsman's Office also influences improvement in public administration through collaboration with partner entities and the sharing of best practices through the publication of fact sheets and guidelines on topics that are systemic and relevant to practices across government agencies.

## Volume of scrutineer activity

64. In the past five years there has been over 6300 pages written on 51 external scrutineer audits, reviews and investigations of the ATO. In this period from June 2010 to February 2016, 53% were ANAO audits, 43% were IGT reviews and 4% were Commonwealth Ombudsman investigations.
65. Refer to *Appendix 04 - Scrutineer Reviews (completed and on-hand - July 2010 to present)* for details of completed reviews. The appendix also outlines an example of overlap in reviews where director penalty notices, as a topic, has been examined in seven separate reviews over the last five years.
66. The 51 reports of the reviews and audits contained a total of 366 recommendations – refer to Figure 1: Number of recommendations within external scrutineer reports finalised (June 2010 - February 2016).



67. Approximately 80% of all recommendations came from IGT reviews, 17% were ANAO recommendations and 3% were Commonwealth Ombudsman recommendations.
68. The number of scrutineer recommendations within a report can be misinterpreted in the public domain as evidence of significant issues, especially where the report fails to reference ATO work in progress.
69. When scrutineers fail to acknowledge the extent of ATO work in progress at the outset of reviews, any recommendations made potentially misrepresent the level of performance and progress of the ATO. This may undermine community confidence in Australia's tax and superannuation system.

## Removing inefficiency and duplication

70. The ATO has experienced inefficiency and duplication of scrutiny:
- Duplication and overlap is evident across and within scrutineer work programs. The range of topics audited and reviewed by our scrutineers appears varied but is limited to a finite number of risks, which means some topics have been re-examined in unreasonably short periods of time. There is not only insufficient time between reviews to introduce, embed and measure improvements but valuable resources must be redirected to support the provision of the same evidence to scrutineers.
  - Some reviews have been prolonged and drawn out making the recommendations almost irrelevant and seeing issues resolved or changed in nature by the time a review is concluded, rendering them redundant.
  - Some reviews make recommendations that do not provide any real insight or added value. Observations made are already known and under active management in the organisation and all effort and time expended proves futile.
  - A number of reviews provide outdated recommendations that do not reflect the progress of improvements or new initiatives currently underway as part of Reinventing the ATO or as part of whole-of-government initiatives.
  - Reviews can impose unnecessary bureaucracy on an organisation that has proven performance and good behaviour. One-size-fits-all approaches are used for all agencies, despite the concept of differential regulation (PGPA Act).
71. Refer to *Appendix 05 - Overlap in scope of work program - case studies*.

## Taxpayer Charter and Protections

72. Taxpayers have the benefit of many protections, including the [Taxpayers' Charter](#), which ensure that they are treated fairly, responsibly and in accordance with community expectations.
73. These protections include rights to confidentiality, access to information, review rights and avenues of complaint. The ATO provides high service standards, accurate guidance and advice, and fair processes for risk reviews and audits. Taxpayers can also expect that the ATO is transparent and accountable.
74. To ensure that these rights and expectations are safeguarded, a large number of statutory protections, whole-of-government protections, and key ATO standards have been created. The ATO complies with all of these obligations, and also ensures that its internal standards correspond with developments in technology and administrative practices.

75. As at February 2016, there were 165 sources of protection for taxpayers. These include:
- 31 legislative protections
  - 17 regulations
  - 53 whole-of-government requirements, including mandatory and guidance material, and
  - 64 key ATO standards.
76. Refer to *Appendix 06 - Library of Taxpayer Rights and Protections*.

## External Conformance and Reporting Obligations

77. Under the *Public Service Act 1999* (s 57), all agency heads across the Australian Public Service have responsibility, in addition to portfolio responsibilities, to comply with external obligations. This is also a requirement under the PGPA Act (s 15 and s 21).
78. The ATO has a reporting relationship with three ministers:
- the Treasurer
  - the Minister for Small Business and Assistant Treasurer, and
  - the Assistant Minister to the Treasurer.
79. The ATO has an extensive list of external conformance obligations arising from legislative and whole-of-government requirements. As at January 2016, there were 578 sources of external obligations in areas, including people, information, security, finance and governance. These include:
- 123 key pieces of legislation
  - 58 regulations, and
  - 397 whole-of-government requirements and includes mandatory and guidance material.
80. Conformance with these external obligations confirms the ATO acts with integrity, and enables us to set our direction and manage our operations.
81. Publicly reporting against the obligations, for example through the [Annual Report](#) or on [ato.gov.au](http://ato.gov.au), ensures accountability and transparency.
82. Refer to *Appendix 07 - Library of ATO's Sources of Obligations*.

# The way forward

## Effective and efficient scrutiny

83. The perceived value of scrutiny in the past has often been measured by the number of recommendations and the number that have been agreed to by the ATO. This is a misleading measure as it doesn't reflect the fact that in many instances the recommendations capture work already under way.
84. The ATO welcomes quality and valuable scrutiny – scrutiny that provides us with new insight, feedback or guidance that causes significant and constructive change.
85. Effective and efficient scrutiny would be consistent with the following principles:
  - reduced red tape and unnecessary bureaucracy; streamlining and optimising existing arrangements
  - clarity of roles and boundaries for scrutineers (to reduce any duplication and overlap)
  - support for the direct relationship between the ATO and clients (rather than third party intervention)
  - support for whole-of-government performance
  - use of subject matter experts to advise on specific areas of operations
  - use of a risk-based approach, with concepts such as earned autonomy and differential regulation, and
  - strong corporate governance in the ATO with external input/validation from the community.
86. In observing such principles, an effective scrutiny framework should consist of the following elements:
  - parliamentary oversight in the form of existing parliamentary committees
  - ANAO for performance matters, with a particular focus on whole-of-government
  - contracted subject matter experts on specific functions and areas of operations and periodic whole-of-organisation review
  - direct feedback from clients about current and future experience
  - complaints mechanism for taxpayers
  - consultation arrangements with key stakeholders and segments of the community, and
  - ATO audit and risk committee with external membership.

## Reducing cost to Government

87. At every level of government there is an important agenda to streamline regulation, reduce red-tape and duplication. Recent government reviews at both state and national level seek efficiencies and savings within the public sector by removing cross over functions between agencies, examples include:

- The National Commission of Audit report [\*Towards Responsible Government - February 2014\*](#) examined the Commonwealth's finances with a focus on rationalising and streamlining the significant number of government bodies. The report noted that there was duplication and overlap between the 194 Commonwealth bodies examined which created unnecessary complexity and cost. The report recommended that the number of bodies could be reduced by 73 with the operations for a further 26 bodies are to be reassessed.
- In addition the Barbara Belcher led [\*Independent Review of Whole-of-Government Internal Regulation – August 2015\*](#) referred to overregulation and stated principles which could well apply to a review of scrutineer arrangements. Principles described at Recommendation 1.1 are as follows:
  - the minimum [regulation] needed to achieve whole-of-government (or entity) outcomes
  - proportional to the risks to be managed and supporting risk-based approach
  - coherent across government and not duplicative
  - designed in consultation with stakeholders for clarity and simplicity in application, and
  - reviewed periodically to test relevance and impact.

88. Based on the ATO's experience of scrutiny the potential changes to scrutiny that would bring about direct and indirect cost reductions include:

- less frequent but more meaningful scrutiny including whole-of-organisation reviews
- sufficient time lapse between reviews to allow for implementation and measurement of agreed, recommended improvements
- time bound reviews
- reviews that focus on material issues
- disregard for recommendations that too easily impose more red tape without commensurate return
- response procedures to be streamlined, and
- implementation of differential regulation and earned autonomy (see below) for all scrutineers and across agencies for government and interagency reviews/checks.



## Earned Autonomy - Differential Regulation

### Public Governance, Performance and Accountability Act

89. An 'earned autonomy' model, also referred to as differential regulation enables a risk based approach to regulation under the Commonwealth's resource management framework is being considered as part of the next phase of the *Public Management Reform Agenda* (PMRA).
90. The PMRA, supported by the PGPA Act, seeks to modernise and streamline the resource management framework to support high quality public sector governance, remove red tape and drive a culture of performance. It builds on consultations and policy development undertaken as part of the *Commonwealth Financial Accountability Review* (CFAR).
91. A differential approach to regulation should help to ensure that the regulatory requirements that are in place are better targeted, allowing entities to innovate and be agile, focusing their energy on performance rather than compliance. It should also assist central government agencies to focus on areas of complexity and high risk.
92. The ATO has been supportive of the concept of earned autonomy/differential regulation since initially proposed as part of the CFAR. An environment where an entity that consistently demonstrates good risk management and high standards of performance is subject to less regulatory intervention is consistent with the strategic direction of the ATO and our cultural change driven by our reinvention strategy.
93. The incentive to make improvements to a regulatory framework, where we would see a reduced amount of red tape in reporting and publishing, a risk based approach to intervention, consideration of performance measures and improved productivity and innovation, has been in the forefront of the ATO's agenda.
94. The ATO has had extensive and ongoing engagement with the Department of Finance (Finance) making pragmatic and reform minded recommendations on the earned autonomy /differential approach which seek to reduce red tape, improve effectiveness and resolve minor irritants for the Commonwealth. Finance has openly acknowledged our concerns and, suggestions throughout the reform process.
95. Despite differential regulation being still in the early design stage, the ATO will continue to work with and support Finance in their attempt to bring this concept to fruition and influence the direction where we can see value.

## Application of differential regulation (earned autonomy) to external scrutiny

96. Whilst the benefits of an earned autonomy/differential approach, in terms of application to the Commonwealth Resource Management Framework, are yet to be realised, there could be an opportunity to extend this concept to the level of inquiry by our external scrutineers.
97. This would mean in areas that the ATO consistently demonstrates good risk management and high standards of performance, our level of scrutiny could be adjusted accordingly so that reviews could be redirected to higher risk areas and away from lower risks. This would mean that reviews are proportionate to risk and performance and more streamlined (and reduced).
98. The ATO could rely on the mechanisms we already have, to effectively monitor and assess our risks and performance and drive activity into areas that are worth investigating by our external scrutineers.
99. The mechanisms we have to gather this intelligence include:
  - the *Functional and Efficiency Review of ATO*
  - the *Australian Public Service Commission's Capability reviews*
  - the PGPA Act Certificate of Compliance (up until 2014-15)
  - dashboard reporting for high priority programs
  - budget and financial management information including the quality of programme estimates, departmental capital budget management including operating losses
  - benchmarking of internal functions, and
  - reports from our internal scrutiny areas (Internal Audit and Fraud Prevention and Investigations).
100. In determining topics for potential review, external scrutineers should consider whether these sources indicate any evidence that particular risks are not appropriately managed by controls in place, to ensure the ATO is effectively performing well in regards to the subject matter.
101. The ANAO in effect is already considering these elements when determining audit and review topics. Recent discussions have indicated that the ANAO noted the ATO as sound, in relation to our risk and compliance focussed approaches, when compared with other agencies. Consideration of areas where there are high volumes or potential impacts on large segments of the community may influence their decision to review a function or system in detail. Again, the myGov Digital Services audit is an example of this. This represents a differentiated approach, in operation.

# Appendices

Appendix 01 – External Governance of the ATO

Appendix 02 – ATO Consultation Arrangements

Appendix 03 – ATO Internal Governance Framework

Appendix 04 – Scrutineer Reviews (completed and on-hand - July 2010 to Present)

Appendix 05 – Overlap in Scope of Work Program – Case Studies

Appendix 06 – Library of Taxpayer Rights and Protections

Appendix 07 – Library of ATO's Sources of Obligations

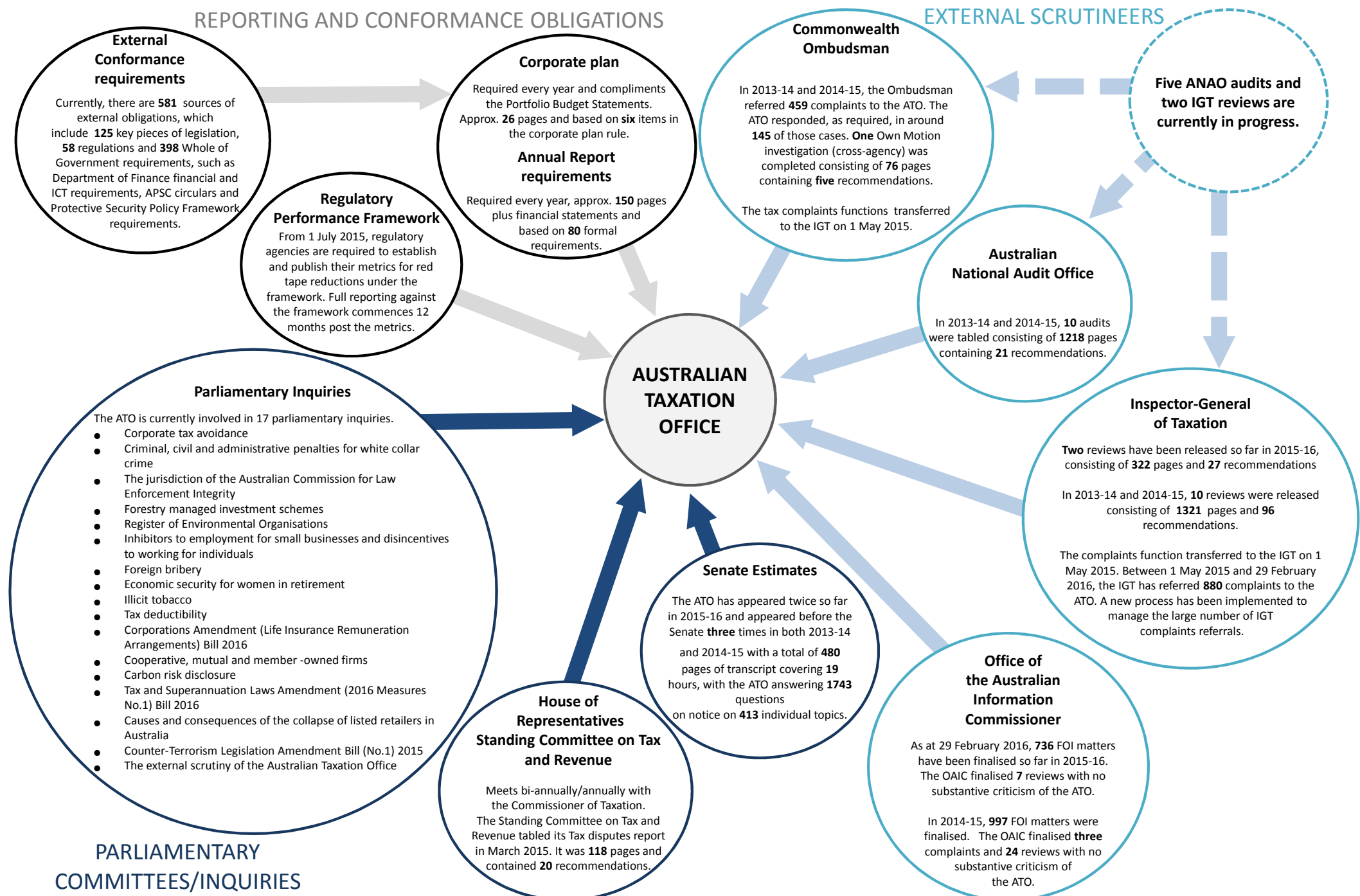
# External governance of the ATO

29 FEBRUARY 2016



Australian Government  
Australian Taxation Office

Currently, the ATO is the focus of five ANAO audits, two IGT reviews and two parliamentary inquiries. We are participating in 15 other parliamentary inquiries.



# ATO Consultation Arrangements

## Introduction

The ATO's consultation arrangements were established in 2013 with a focus on consulting on the right issues, at the right time with the right people to enhance the client experience and deliver an effective and efficient administration of the tax and superannuation systems.

The changes to our external consultation model have enabled the ATO to work with the tax and legal professions, the community and industry bodies in a more dynamic and flexible way. Improvements have included the introduction of co-chair arrangements to the 8 stewardship groups and a number of topic-based working groups.

Our consultation arrangements now enable us to more effectively engage with key representatives of industry, the professions and the wider community and for them to engage with us as equal 'stewards' of the tax and superannuation systems. This expanded scrutiny of the tax and superannuation systems delivers a greater focus on those matters and issues concerning the community and provides a significant channel for those voices to be heard first and foremost in our stewardship groups.

We want Australians with expertise and an interest to have their say, to help us build a system that is effective for the people who own it. We have over 350 people registered to participate in our consultation activities, covering a wide variety of interests and expertise. Anyone wanting to register can do so through our website - [www.ato.gov.au/consultation](http://www.ato.gov.au/consultation).

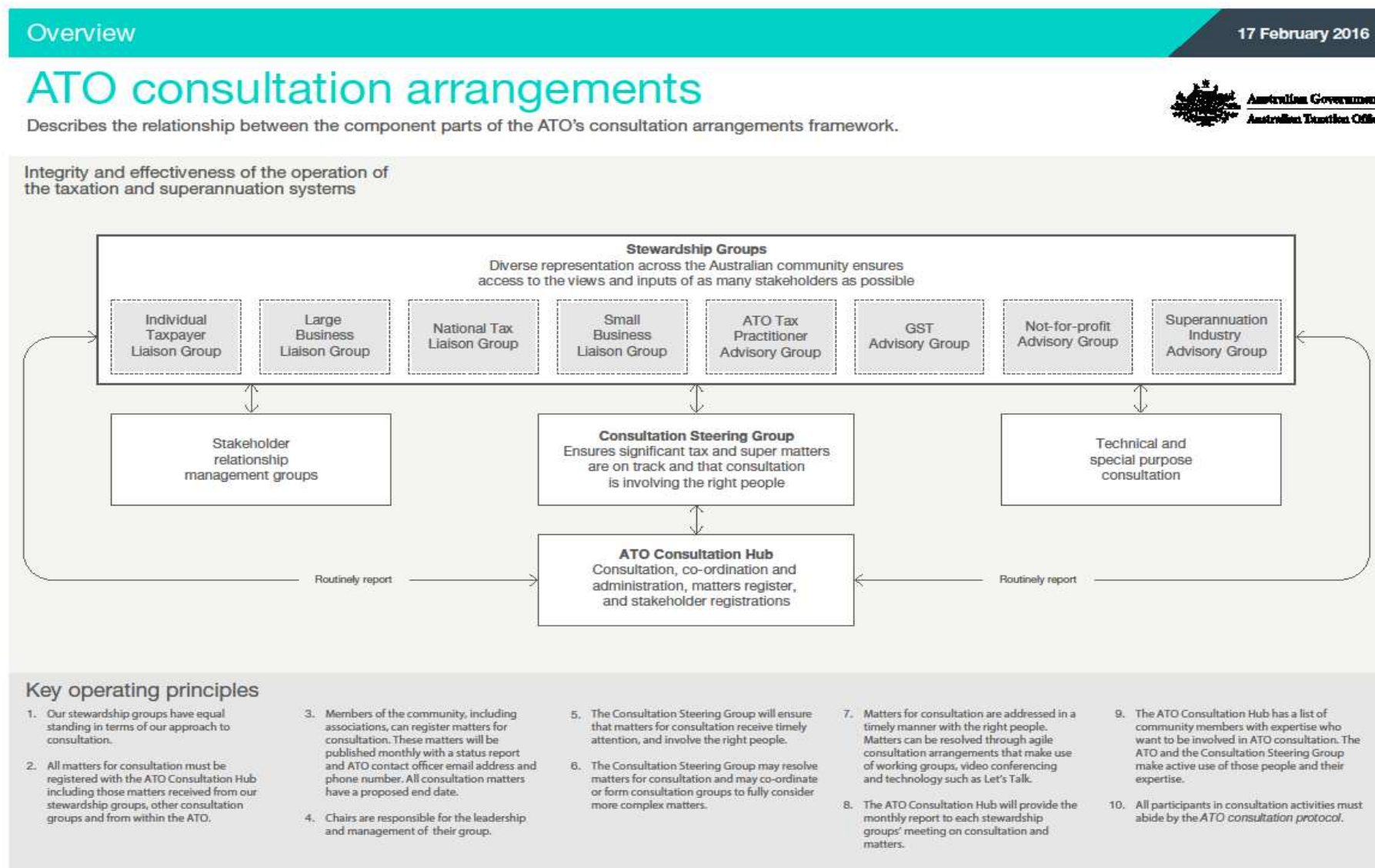
The current framework for consultation is based on openness and transparency – a system where everyone can see how we are consulting to improve the tax and superannuation systems at any given point in time. Any member of the community can identify a potential matter for consultation with the ATO through our web site - [www.ato.gov.au/consultation](http://www.ato.gov.au/consultation).

We update our website each month with a list of all matters currently under consultation, noting those completed, and matters suggested by the community we are considering for consultation.

The ATO Consultation Hub supports the integrity and effectiveness of our consultation arrangements through the coordination and administration of matters registered for consultation, maintaining a stakeholder register and providing a systemic view of consultation activities through publishing on the website a monthly report on the consultation arrangements and an update to the matters under consultation across the ATO.

The ATO's consultation arrangements are depicted at Figure 1: Overview: ATO consultation arrangements.

Figure 1 - Overview: ATO consultation arrangements





## Post implementation review of the ATO's consultation arrangements

An independent post implementation review of our consultation arrangements were conducted between March and May 2015. The review found the current arrangements to be 'fit for purpose' and 'appropriately governed'. Our consultation arrangements are now more effective and have the support of the majority of participants, both within and outside the ATO.

The review made no recommendations for improvement however; it did make suggestions on further enhancements which have all been adopted with implementation currently in progress.

This review was undertaken to assure the ATO and our stakeholders that the changes to the consultation arrangements implemented in 2013 had been successful. The review consisted of interviews with key stakeholders and a quantitative survey of both internal and external participants. It found that the levels of satisfaction with the current consultation arrangements in terms of consultation topics, the process and outcomes were in excess of 70% of respondents in each case.

In response to feedback received in 2013, we have built a framework for consultation that is based on openness and transparency – a system for all Australians to see what and how we are consulting to improve the tax and superannuation systems. The review that we had successfully established a web presence for consultation on [ato.gov.au](http://ato.gov.au) to enable the community to see what we are consulting on, who we are consulting with, the progress being made and the outcomes achieved.

The review noted: *"A review of the websites for the ACCC, ASIC, the UK's HM Revenue and Customs, the Canadian Revenue Agency and Revenue New Zealand discloses that none of those agencies has as much consultation information on their websites as the ATO. The review concludes that the ATO's consultation website meets, and in many respects exceeds, best practice standards for transparency."*

### Consultation Steering Group

The Consultation Steering Group, established in 2013, is a governance body with representation from the tax, accounting, superannuation and legal professions, and small business that scrutinises our consultation arrangements to ensure:

- consultation is targeted, with clear objectives set out at the beginning of the consultation and focussing on the client experience and improving the tax and superannuation systems
- consultation is effective and all participants are provided the opportunity to present their views
- the right people are consulted

- effective communication of progress and outcomes
- blockers to effective consultation are identified and mitigation strategies are put in place to facilitate consultation, such as ensuring participants have sufficient time to prepare for meetings and present their views
- the ATO's consultation arrangements are in accordance with the Office of Best Practice Regulation's Best Practice Consultation Guidance Note, July 2014.

This group was not only established to oversight and scrutinise the ATO's consultation arrangements, but as a channel to identify the bigger issues facing the tax and superannuation systems for consultation.

This group receives a report at each meeting that identifies:

- matters in progress longer than 12 - 18 months to assess the progress and likely completion dates
- completed matters with feedback from consultation leads and external participants about how to improve consultation process and effectiveness or learn from others' better practices
- spot checks are identified by external members where they believe there are some concerns about progress of a consultation, the breadth of the topic or whether the right people are being consulted.

This level of scrutiny has delivered the efficient closure of some working groups, identified blockers to consultation and supported the introduction of co-chairs at the technical and special purpose working group level. All these and other outcomes continue to reduce inefficiencies, thereby reducing the cost to government of stakeholder engagement, and avoids the duplication of mistakes in our consultation arrangements.

The Consultation Steering Group is a partnership with key representatives of the tax, accounting, superannuation and legal professions, and small business and takes responsibility to monitor the performance of the consultation arrangements to improve accountability with the community.

### Stewardship groups

The ATO has established eight stewardship groups with diverse representation across the Australian community to ensure access to the views and inputs of as many stakeholders as possible. These groups are equally responsible for the stewardship of their respective market or product segment across the tax and superannuation systems.

Members of the current eight groups have an important stake in the tax and superannuation systems. Each is a significant opportunity for profession, industry and community representatives to engage with senior ATO leaders on matters of national interest or health of the administration of the tax or superannuation systems to contribute to improvements in the systems and the client experience.



These groups are an important connection with key stakeholders in the community - we can hear what's happening on the ground, find out what the 'big' issues are and where we can, help by adding clarity or certainty.

Examples of 'big' issues identified for consultation include:

- identifying the value of a Commissioner's statutory remedial power to enable more efficient administration of the acts administered by the Commissioner of Taxation
- consulting on a range of potential safe harbours across the tax system, including FBT, Excise, transfer pricing, small and medium enterprises and GST to reduce red tape in tax administration
- consulting with the tax practitioners and software developers on the future of the tax profession in the short and longer terms.

They also sustain open communication channels enabling insights on the operation of the tax and superannuation systems to be shared among all member representatives alike. They enhance community scrutiny of the ATO's administration of the tax and superannuation systems, in addition to formal parliamentary and government agency scrutiny.

### **Technical and special purpose working groups**

We form technical and special purpose working groups to consider matters that have the potential to significantly affect the community's willing participation in the tax and super systems, such as the:

- implementation of new legislation enacted by the Parliament
- ATO's administration of a particular aspect of the tax and superannuation systems
- implications of a change to the services we provide to an industry or sector.

These groups focus on matters raised by members of the community, profession or industry associations and intermediaries or within the ATO. These issues are surfaced and solutions developed by real people working with the ATO in an open and transparent way.

These topic-based groups focus on specific matters to guide the development and revision of our products and services. Once formed, they deal with specific matters and close when the task is complete.

Technical and special purpose working groups make up about one third of all consultation activities at any given time. We have approximately 40 - 50 matters under consultation at any given time.

In order to reduce the cost of engagement with the community - to the community and the ATO - these groups are formed, engage in consultation on the matter, arrive at an outcome and close, thereby minimising the cost to government and the community.

## Community representation on ATO stewardship groups - at February 2016

The ATO's consultation arrangements, particularly our eight stewardship groups through their diverse membership, ensure we have access to the views and inputs of as many stakeholders as possible. Around 70 organisations are members of these eight groups representing the voice of an estimated 200,000 people or 700,000 entities. The tax, legal and accounting profession also plays a significant role with over 200,000 represented through their profession associations.

Our stakeholder relationship management groups develop and maintain key relationships that discuss the key issues that affect the ATO, industry and the community.

Our technical and special purpose groups draw on specific knowledge and experience to help us resolve complex issues and guide the development and revision of our products and services.

| Representative Body                              | Membership   | Stewardship group representation  |
|--|--|---|
| Association of Independent Retirees              | over 6000 members  | Individual Taxpayer Liaison Group   |
| Association of Superannuation Funds of Australia | over 200 fund members  | Superannuation Industry Advisory Group  |
| Australian Bankers Association                   | 25 member banks  | Superannuation Industry Advisory Group<br>GST Advisory Group  |
| Australian Chamber of Commerce and Industry      | 92 chamber members, industry associations and business leaders council | Superannuation Industry Advisory Group<br>Small Business Liaison Group  |
| Australian Industry Group                        | represents the interests of more than 60,000 businesses                | Small Business Liaison Group  |
| Australian Institute of Superannuation Trustees  | 62 member funds  | Superannuation Industry Advisory Group  |
| Australian Retailers Association                 | represents over 5,000 Australian retail businesses)                    | Small Business Liaison Group  |
| Business Council of Australia                    | 133 member companies at November 2015                                  | Large Business Liaison Group  |
| Chartered Accountants Australia and New Zealand  | over 115,000 members in Australia and New Zealand                      | National Tax Liaison Group<br>Small Business Liaison Group<br>ATO Tax Practitioner Advisory Group<br>GST Advisory Group<br>Superannuation Industry Advisory Group |

| <b>Representative Body</b>                  | <b>Membership</b>   | <b>Stewardship group representation</b>  |
|---|---|--|
| Corporate Tax Association                   | 115 member companies  | Large Business Liaison Group<br>National Tax Liaison Group<br>GST Advisory Group   |
| Council of Small Business Australia         | member organisations and small business affiliate members represent around 600,000 small businesses | Small Business Liaison Group<br>GST Advisory Group   |
| CPA Australia                               | 150,000 members in 120 countries  | National Tax Liaison Group<br>ATO Tax Practitioner Advisory Group<br>GST Advisory Group<br>Superannuation Industry Liaison Group |
| Direct Selling Australia                    | 70 member organisations   | Small Business Liaison Group   |
| Financial Planners Association              | 11,000 members  | Superannuation Industry Advisory Group   |
| Financial Services Council                  | 73 member organisations   | Superannuation Industry Advisory Group   |
| Industry Super Australia                    | 15 industry super funds   | Superannuation Industry Advisory Group   |
| Institute of Certified Bookkeepers          | over 700 members  | ATO Tax Practitioner Advisory Group  |
| Institute of Public Accountants             | 35,000 members and students in 80 countries   | ATO Tax Practitioner Advisory Group<br>National Tax Liaison Group  |
| Law Council of Australia                    | 17 constituent bodies - effectively 60,000 lawyers  | Large Business Liaison Group<br>National Tax Liaison Group<br>Superannuation Industry Advisory Group<br>GST Advisory Group       |
| National Farmers Federation                 | 29 member organisations/associations  | Small Business Liaison Group   |
| National Seniors                            | over 200,000 members  | Individual Taxpayer Liaison Group  |
| National Tax and Accountants Association    | over 9,000 member firms   | ATO Tax Practitioner Advisory Group  |
| Property Council of Australia               | 2,200 member companies  | Large Business Liaison Group<br>GST Advisory Group   |
| Restaurant and Catering Australia           | representing the interests of 35,000 restaurants, cafes and catering businesses                     | Small Business Liaison Group   |
| Self Managed Superannuation Funds Australia | 3,450 members   | Superannuation Industry Advisory Group   |
| Taxpayers Australia                         | 5000 members  | Individual Taxpayer Liaison Group<br>ATO Tax Practitioner Advisory Group   |
| The Tax Institute                           | over 12,000 members   | National Tax Liaison Group<br>ATO Tax Practitioner Advisory Group<br>GST Advisory Group<br>Not for Profit Advisory Group         |

In addition to the list above, representation across the ATO's stewardship groups also includes:

- smaller representative associations
- individual tax practitioners
- large corporates
- small business operators
- superannuation industry experts
- entities in the not for profit sector
- representatives from academia.

Stewardship groups also have, where relevant, other government regulators or agencies represented. For example, The Treasury is represented on 7 of the 8 stewardship groups, and the Australian Prudential Regulation Authority and the Australian Securities and Investment Commission are represented on the Superannuation Industry Advisory Group.

## Other forms of consultation

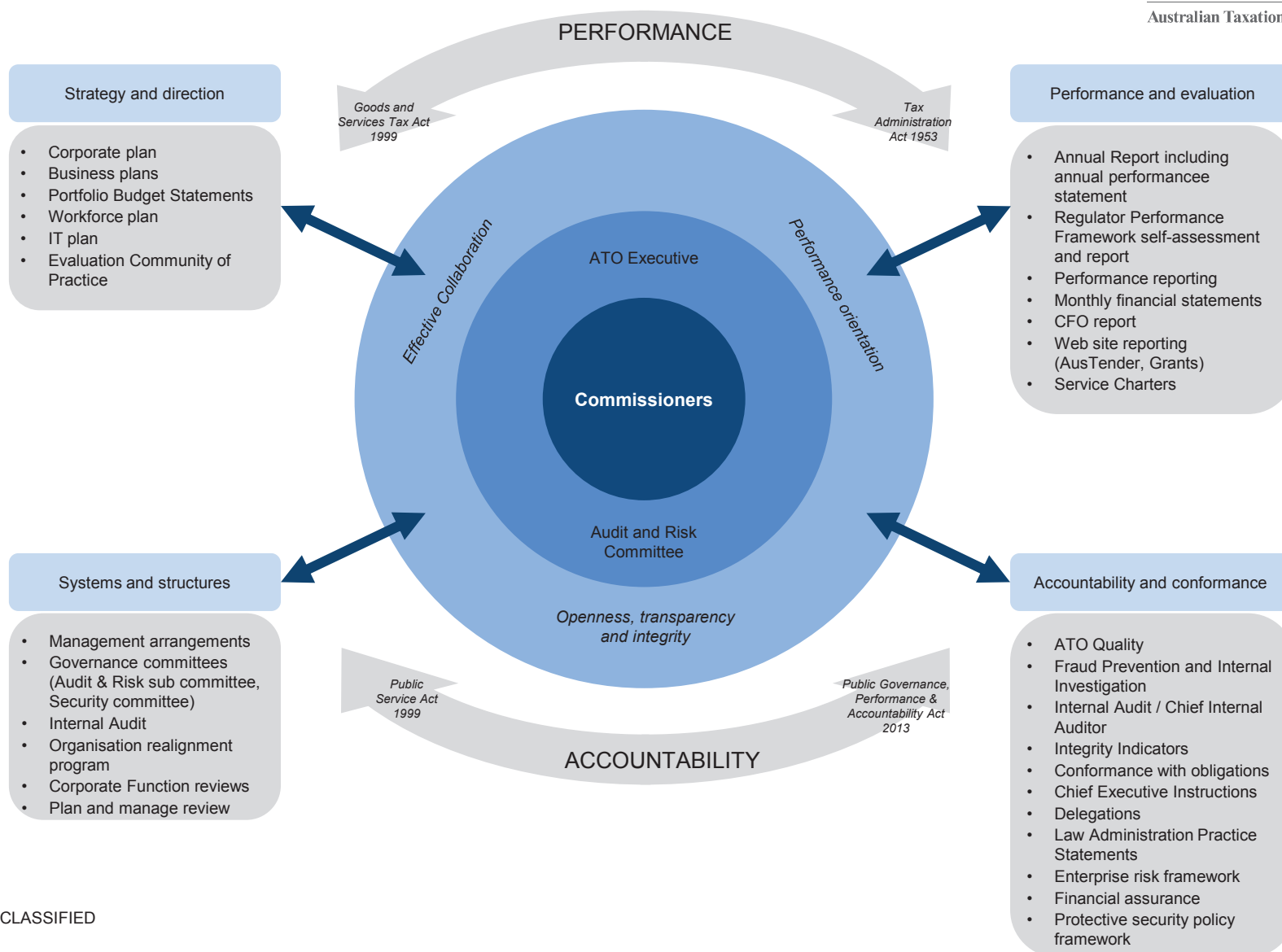
We use a variety of consultation approaches apart from conventional face to face consultation. Below are examples of other ways the ATO engages in consultation with key community stakeholders.

- Our online platform called 'Let's Talk' is another way the community can engage and provide input, opinions and feedback about tax and superannuation topics. Discussion papers for public comment are also published on 'Let's Talk' and through our website.
- We host 'Open Forums' across the country to engage in dialogue with registered tax and BAS agents to better understand matters affecting them. We use this platform to enhance awareness in the tax profession of our consultation framework.
- We speak at a range of professional association events and discussion groups, on matters impacting the tax profession. These events also enable us to share information about our consultation work and encourage participants to become involved.
- Small business operators can join our Small Business Consultation Panel, and have the opportunity to participate in workshops, focus groups and user testing to help us implement contemporary, streamlined and tailored services.



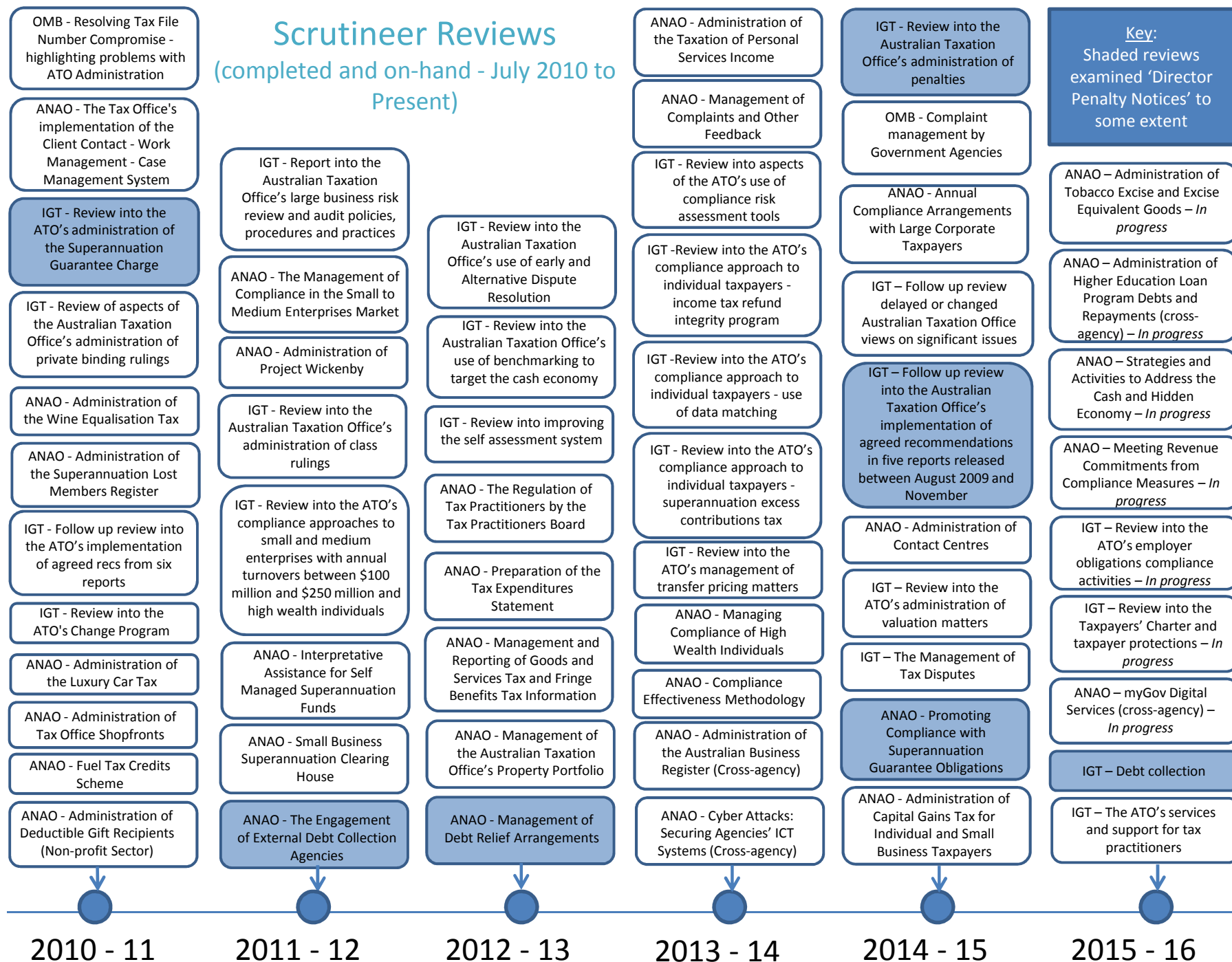
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# ATO Internal Governance Framework



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## Scrutineer Reviews (completed and on-hand - July 2010 to Present)



# Overlap in scope of work program - case studies

## Case study 1 – Dispute handling

There are layers of duplication between inquiries by different scrutineers, and sometimes the same scrutineer – both over time and in terms of content reviewed. Reviews of ATO disputes handling provide a good example of this, as the following list demonstrates:

- 22 April 2016 (report due) : *Corporate Tax Avoidance* – covered issues of settlements for large corporate taxpayers (Senate Economics Legislation Committee)
- 2 November 2015: *Review into the ATO's Taxpayers' Charter and taxpayer protections* – covering off on model litigant obligations (Inspector-General of Taxation)
- 26 March 2015: *Inquiry into Tax Disputes* (House of Representatives Standing Committee on Tax and Revenue)
- 27 February 2015: *The management of tax disputes* (Inspector-General of Taxation)
- 14 November 2014: *Follow up review into the ATO's implementation of agreed recommendations in five reports released between August 2009 and November 2010* - which revisits the Review into the underlying causes and the management of objections to Tax Office decisions and Review into aspects of the Tax Office's settlement of active compliance activities (Inspector-General of Taxation)
- 8 July 2014: *Review into the ATO's administration of penalties* - covering disputes in relation to penalty decisions (Inspector-General of Taxation)
- 12 Feb 2014: *Management of Complaints and Other Feedback* (Australian National Audit Office)
- 31 July 2012: *Review into the ATO's use of early and alternative dispute resolution* (Inspector-General of Taxation)
- 1 December 2009: *Review into aspects of the Tax Office's settlement of active compliance activities* (Inspector-General of Taxation)
- 11 August 2009: *Review into the underlying causes and the management of objections to Tax Office decisions* (Inspector-General of Taxation)
- 5 March 2008: *Follow up review into the Tax Office's implementation of agreed recommendations included in the six reports prepared by the Inspector General of Taxation between August 2003 and June 2006* - which revisits a review of Tax Office management of Part IVC litigation (Inspector-General of Taxation)
- 7 August 2006: *Review of Tax Office management of Part IVC litigation* (Inspector-General of Taxation)
- 18 November 2004: *Review of the remission of the general interest charge for groups of taxpayers in dispute with the Tax Office* (Inspector-General of Taxation)

The reviews have tended to focus only on single aspects of dispute resolution – such as settlements, objections, penalties, litigation. This leads to a fractured approach to review and recommendations that do not consider the impact across the whole dispute resolution system, for both taxpayers and the ATO. The rapid succession of reviews (and often follow up reviews) on the same subject matter (eg objections, settlement) often means there is little time for any recommendations or improvements to be bedded down. Different scrutineers are also approaching their topic from different perspectives resulting in recommendations not always being well aligned.



## Case Study 2 – Debt

Debt, as a topic, has featured in both the Australian National Audit Office (ANAO) and the Inspector-General of Taxation (IGT) work programs between 2011 and 2015. Three reports ensued:

- *The Engagement of External Debt Collection Agencies* (ANAO 2012)
- *Management of Debt Relief Arrangements* (ANAO 2013)
- *Review into Debt Collection* (IGT 2015).

The three reviews generated 422 pages of findings and a total of 24 recommendations for the ATO. The ATO agreed with 21, noting in each instance there were a number of debt improvement strategies already underway that address some of the concerns highlighted.

There were common themes across both the IGT and ANAO reports, the main areas of crossover being:

- promoting early intervention and engagement of taxpayers where they are unable to meet their tax obligations
- understanding taxpayers behaviours and why tax debts arise and supporting them to meet their tax obligations and minimise tax debt
- providing more information to the public, eg on debt prevention and debt relief
- potential for remission of General Interest Charge (GIC)
- use of external debt collectors
- improving staff capabilities and
- process for managing serious financial hardship cases.

In the most recent IGT review on debt collection six of the 19 recommendations included components recommending the publishing of statistics or information.

## Case Study 3 – Superannuation

The topic of Superannuation Guarantee Charge appeared on the *Inspector-General of Taxation 2009-10 Work Program* with the *Review into the ATO's administration of the Superannuation Guarantee Charge* completed in 2011. The same topic appeared on the ANAO's *Audit Work Program July 2013* and with the audit *Promoting Compliance with Superannuation Guarantee Obligations* being completed in 2015.

The two reports generated 237 pages of findings and a total 16 recommendations, seven full recommendations and three part recommendations directed to ATO, with the remainder directed to Government. The ATO agreed with 15.

Both the review and audit focused on a number of common themes. The main areas of duplication related to the following:

- difficulty in collecting Superannuation Guarantee Charge raised
- targeting of employer compliance
- identification of high risk populations
- administrative burden for small business employers
- employer difficulty in classifying employees and contractors
- the penalty system
- ATO handling of complaints and
- ATO conduct of compliance activities.





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# Library of Taxpayer Rights and Protections

February 2016



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## Overview

Taxpayers have the benefit of many protections which ensure that they are treated fairly, responsibly and in accordance with community expectations.

These protections include rights to confidentiality, access to information, review rights and avenues of complaint. The ATO provides high service standards, accurate guidance and advice, and fair processes for risk reviews and audits. Taxpayers can also expect that the ATO is transparent and accountable.

To ensure that these rights and expectations are safeguarded, a large number of statutory protections, whole of government protections, and key ATO standards have been created. The ATO complies with all of these obligations, and also ensures that its internal standards correspond with developments in technology and administrative practices.

This document contains a library of sources of protections for taxpayers, detailing the numerous statutory and whole of government protections, and key ATO standards.

As at February 2016 there were **165** sources of protection for taxpayers. These include:

- 31 legislative protections
- 17 regulations
- 53 whole of government requirements, including mandatory and guidance material
- 64 key ATO standards



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## Service Standards Protecting Taxpayers

| Statutory Protections   | Whole of government & other external protections   |
|---|--|
| N/A   | <p>Department of Social Services</p> <ol style="list-style-type: none"> <li>1. Multicultural Access and Equity Policy toolkit</li> </ol> <p>Australian Public Service Commission</p> <ol style="list-style-type: none"> <li>2. Client Service Charter Principles 2000</li> </ol> |
| Key ATO Standards   |  |
| <ol style="list-style-type: none"> <li>1. The Taxpayers' Charter</li> <li>2. Compliance Model</li> <li>3. ATO's approach to Brand Management</li> <li>4. ATO multicultural plan 2013-15</li> <li>5. Respecting Clients' Rights of Review CEI 2014/06/04</li> <li>6. Employee Identification CEI 2014/06/03</li> <li>7. Our commitments to service</li> <li>8. Service commitments</li> </ol>  |  |
| Summary of Rights and Protections   |  |
| <p>Whole of government protections and ATO standards ensure that the ATO consistently meets high service standards for taxpayers.</p> <p>Most importantly, the Taxpayers' Charter sets out taxpayers' rights when dealing with the ATO. It helps taxpayers understand what they can expect from the ATO, outlining the ATO's commitment to ensuring taxpayers are treated fairly, honestly and professionally. Under Employee Identification CEI 2014/06/03, taxpayers can expect that ATO employees will identify themselves in correspondence and be accountable with regard to decisions. The ATO complies with its obligations under the Taxpayers' Charter in informing, allowing and facilitating a client's right to make a complaint or seek a review if they believe their rights or standards under the Charter have not been met.</p> <p>In addition, the Client Service Charter Principles articulate the service experience a client can expect from all Commonwealth agencies. The principles allow for an open and transparent approach that all parties understand, and cover key information about an agency's service delivery approach and the relationship the client will have with the agency.</p> <p>In accordance with the Department of Social Services' Multicultural Access and Equity Policy toolkit, the ATO has also developed an Agency Multicultural Plan. Taxpayers can expect that the ATO will provide services and information in a way that is accessible and inclusive to many different language and cultural backgrounds. The ATO Multicultural Plan provides a framework through which taxpayers from culturally diverse backgrounds receive a high service standard within a multicultural community.</p> |  |



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## The ATO's Commitment to Providing Guidance and Advice

| Statutory Protections  | Whole of government & other external protections |
|--|--|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Taxation Administration Act 1953</i><br/>Part 5-5 of Schedule 1</li> </ol>   | N/A  |
| Key ATO Standards  |  |
| <ol style="list-style-type: none"> <li>1. ATO Charter</li> <li>2. ATO Interpretative Decisions PS LA 2001/8</li> <li>3. Provision of advice and guidance by the ATO PS LA 2008/3</li> <li>4. Private Rulings TR 2006/11</li> <li>5. ATO interpretative decisions PS LA 2001/8</li> <li>6. Private advice, guidance and objections - requests for further information, intended use of third party information and notification of the use of assumptions PS LA 2008/5</li> <li>7. Public advice and guidance products: selection, development, publication and review processes PS LA 2008/12</li> <li>8. The priority ruling process PS LA 2009/2</li> <li>9. Publication of edited versions of written binding advice PS LA 2008/4</li> <li>10. Public rulings</li> <li>11. Product rulings</li> <li>12. Class rulings</li> <li>13. Private rulings</li> <li>14. Oral rulings</li> <li>15. Administratively binding advice</li> <li>16. Taxpayer alerts</li> <li>17. Decision impact statements</li> </ol> |  |
| Summary of Rights and Protections  |  |
| <p>Taxpayers can expect that the ATO will provide accurate, consistent and clear information regarding rights, entitlements and obligations under taxation law. This includes publications about how the law applies generally, as well as advice to specific taxpayers about how the law applies to them.</p> <p>Under Part 5-5 of Schedule 1 to the <i>Taxation Administration Act</i>, taxpayers can rely on public rulings made by the Commissioner as an expression of the Commissioner's opinion of the way in which a relevant provision applies. Taxpayers who rely on a public ruling and act in accordance with that ruling are protected by that ruling from any adverse consequences arising from changes in the common law. However a ruling does not bind taxpayers who do not rely on it.</p> <p>The Commissioner also issues product rulings and class rulings. A taxpayer can rely on a product</p>   |  |



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ruling if they have entered into the specific tax arrangement outlined in the product ruling. Similarly a taxpayer can rely on a class ruling if they fit into a specific class of participants for a particular scheme. The ATO will send the taxpayer a draft ruling before publishing the product or class ruling, verifying the description of the arrangement or scheme, the parties involved, and the date of publication.

Taxpayers can apply to the Commissioner for a private ruling, to seek clarification on the Commissioner's interpretation of how a provision applies to that taxpayer specifically. Private Rulings TR 2006/11 is the key ATO standard regarding the system of private rulings, including what constitutes a private ruling, what can be covered by a private ruling, and the status and binding effect of private rulings.

The Commissioner will comply with an application to make a private ruling if the ruling would not unduly restrict the ATO's administration of taxation law and the matter is not already being considered by the Commissioner. Taxpayers can apply for priority ruling processing if the ruling is time sensitive or of major commercial significance.

Taxpayers may request legally binding advice over the phone by requesting an oral ruling. If a taxpayer relies on an oral ruling, the ATO will assess the taxpayer's liability in accordance with the ruling. However, if the oral ruling is incorrect and disadvantages the taxpayer, the ATO may apply the law in a way that is more favourable to the taxpayer.

The ATO also provides taxpayers with guidance through issuing various other types of publications, including administratively binding advice, taxpayer alerts, decision impact statements and ATO interpretative decisions.

In situations where the ATO cannot provide advice in a legally binding form, the ATO may provide administratively binding advice to taxpayers. Taxpayers can expect that the ATO will not depart from this kind of advice unless there have been legislative changes, a court decision has affected the interpretation of the law, or the advice is no longer appropriate.

ATO Interpretative Decisions are written decisions on interpretative matters made by the ATO, giving taxpayers an indication of how the ATO might apply a provision of the law. ATO Interpretative Decisions facilitate consistent and timely interpretative decision making by ATO staff.

The ATO also provides taxpayer alerts that warn taxpayers of the ATO's concerns about new or emerging higher risk tax or superannuation arrangements. The ATO's Decision Impact Statements inform taxpayers of the ATO's view of the implications of significant court and tribunal decisions.



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## Fair Risk Reviews and Audits

| Statutory Protections  | Whole of government & other external protections |
|--|--|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Administrative Decision (Judicial Review) Act 1977</i> (section 13)</li> <li>2. <i>Crimes (Taxation Offences) Act 1980</i></li> <li>3. <i>Freedom of Information Act 1982</i></li> <li>4. <i>Income Tax Assessment Act 1936</i> (section 264A)</li> <li>5. <i>Petroleum Resource Rent Tax Assessment Act 1987</i> (section 108)</li> <li>6. <i>Register of Foreign Ownership of Agricultural Land Act 2015</i> (section 33)</li> <li>7. <i>Taxation Administration Act 1953</i> (sections 353-10 and 353-15)</li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li>1. <i>Taxation Administration Regulations 1976</i></li> </ol> | <p>N/A</p>                                       |
| <b>Key ATO Standards</b>   |  |
| <ol style="list-style-type: none"> <li>1. Our Approach to Information Gathering</li> <li>2. Taxpayers' Charter – fair use of our access and information gathering powers</li> <li>3. ATO Compliance Model</li> <li>4. MT 2012/3 Administrative Penalties: Voluntary Disclosures</li> <li>5. MT2008/3 Shortfall Penalties: Voluntary Disclosures</li> </ol>   |  |
| <b>Summary of Rights and Protections</b>   |  |
| <p>As part of its function, the ATO conducts active compliance checks, such as risk reviews and audits to identify and deal with people who choose not to comply with the law. In order to perform these checks, the ATO has wide-ranging statutory powers to collect information and gain access to premises.</p> <p>When gathering information ATO officers adhere to specific information-gathering principles set out in the 'Our Approach to Information Gathering' document. The information-gathering principles ensure that ATO officers gather information in a fair and professional manner and for the proper application of the laws the ATO administers.</p>                                      |  |



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In accordance with the information-gathering principles the ATO:

1. Gives preference to using a cooperative approach when gathering information.
2. Uses formal notice and access powers where a cooperative approach is no longer productive or where a taxpayer's circumstance, history or behaviour warrant the use of formal powers.
3. Considers ways to minimise a taxpayer's compliance costs when deciding what information or documents are required.
4. Respects taxpayers' rights and treats them fairly. The ATO gives taxpayers reasonable time to comply with any request, provides taxpayers with information about their rights and obligations, respects taxpayers' right to claim legal professional privilege, and offers information-gathering concessions in relation to certain professional accounting advice and some advice to corporate boards.
5. Gives taxpayers prior notice of an intention to access their premises or documents, other than in exceptional circumstances.
6. In general, advises taxpayers before making a third-party enquiry about their tax affairs.
7. Explains decisions to taxpayers.
8. Makes a senior officer available to hear the concerns of any taxpayer who believes that a taxation officer has not conducted themselves according to the ATO information-gathering principles and practices.

The accountants' concession is an administrative concession that the ATO has granted to clients of professional accounting advisers. Under the concession, the ATO will generally not seek access to certain advice documents, which it refers to as restricted source and non-source documents.

The concession recognises that while the ATO has the statutory power to access most documents, there is a class of documents that should, in all but exceptional circumstances, remain confidential to taxpayers and their professional accounting advisors.

As illustrated in the compliance model, the ATO varies its compliance strategy depending on a taxpayer's attitude toward compliance.

Where a taxpayer makes a voluntary disclosure in order to correct a mistake or amend a return they can generally expect a reduction in the administrative penalties that the ATO would have otherwise applied. Section 284-225 of Schedule 1 to the *Taxation Administration Act* provides for reductions in penalties for voluntary disclosures. MT 2012/3 'Administrative Penalties: Voluntary Disclosures' outlines the Commissioner's interpretation of section 284-225.





## Taxpayers' Rights of Review

| Statutory Protections  | Whole of government & other external protections  |
|--|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Taxation Administration Act 1953</i>, Part IVC</li> <li>2. <i>Administrative Appeals Tribunal Act 1975</i></li> <li>3. <i>Administrative Decisions (Judicial Review) Act 1977</i></li> <li>4. <i>Judiciary Act 1903</i> (including section 55ZF which provides for Legal Services Directions)</li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li>1. <i>Administrative Appeals Tribunal Regulations 1976</i></li> <li>2. <i>Administrative Decisions (Judicial Review) Regulations 1985</i></li> </ol>   | <p>Attorney Generals Department</p> <ol style="list-style-type: none"> <li>1. Legal Services Directions 2005</li> <li>2. High Court Rules 2004</li> </ol> <p>Administrative Appeals Tribunal</p> <ol style="list-style-type: none"> <li>3. Practice Directions</li> </ol> <p>Federal Circuit Court of Australia</p> <ol style="list-style-type: none"> <li>4. Practice Directions and Notices</li> <li>5. Practice Notes of the Federal Court, specifically TAX 1</li> <li>6. Court rules, including State Civil Procedure Rules but particularly the High Court Rules 2004 and Federal Court Rules 2011</li> </ol> |
| Key ATO Standards  |   |
| <ol style="list-style-type: none"> <li>1. Conduct of ATO Litigation and Engagement of ATO Dispute Resolution PS LA 2009/9</li> <li>2. Code of settlement</li> <li>3. Practical guide to the ATO Code of settlement</li> <li>4. ATO Disputes Policy</li> <li>5. ATO Dispute Management Plan 2013-14</li> <li>6. Alternative Dispute Resolution (ADR) in ATO disputes PS LA 2013/3</li> <li>7. Conduct of ATO Litigation and Engagement of ATO Dispute Resolution PS LA 2009/9</li> <li>8. Guidelines for settlement of widely-based tax disputes PS LA 2007/6</li> <li>9. Respecting clients' right of review CEI 2014/06/04</li> <li>10. Obligation to act as a model litigant DR IB 2013/10</li> <li>11. Correct a mistake or amend a return</li> <li>12. Correct (amend) an income tax return</li> </ol> |   |



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### **Summary of Rights and Protections**

Taxpayers have several avenues to seek reviews of assessments or other decisions made by the ATO.

If a taxpayer wishes to correct a tax return, for example if they realise they have omitted income or deductions, they can request an amendment to their income tax assessment. Similarly, there are informal options for taxpayers if they believe the ATO has made a mistake processing their tax return, including contacting the ATO by phone.

Taxpayers may also formally object to an assessment or a decision by lodging an objection. Objections are considered by members of the ATO's Review & Dispute Resolution business line who have had no prior involvement in the decision making process (other than as the review officer in an independent review).

Under section 14ZZ of the *Taxation Administration Act*, a taxpayer who is dissatisfied with a reviewable decision can seek external review. If a taxpayer is seeking a merits review of a reviewable objection decision, they may make an application to the Administrative Appeals Tribunal (AAT). The ATO must provide a statement of reasons, along with all the information relevant to the merits review, to the AAT within 28 days of an application being filed. Taxpayers can expect that the ATO will provide full and early disclosure of its position, and that the ATO will apply an early assessment and resolution process to all cases lodged with the AAT.

If a taxpayer is dissatisfied with the decision of the AAT, or is seeking a judicial review of a decision by the ATO, the taxpayer can make an application to the Federal Court. Taxpayers can expect that the ATO will comply with all relevant Legal Services Directions when conducting litigation, including the Commonwealth's obligation to act as a model litigant.

The ATO's Code of Settlement also provides protections to taxpayers by emphasising the ATO's commitment to early resolution of disputes and sensible use of settlements. Taxpayers can initiate settlement discussions and expect that the ATO will willingly participate in alternative dispute resolution in all situations except where it is in the public interest to litigate a matter in order to clarify a contentious point of law.



## Taxpayer Compensation

| Statutory Protections  | Whole of government & other external Protections   |
|--|--|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Inspector-General of Taxation Act 2003</i></li> <li>2. <i>Ombudsman Act 1976</i> (provisions imported into the <i>Inspector-General of Taxation Act 2003</i>)</li> </ol>   | <p>The Commonwealth Ombudsman</p> <ol style="list-style-type: none"> <li>1. Better Practice Guide to Complaint Handling 2009</li> </ol> <p>Australian Standards</p> <ol style="list-style-type: none"> <li>2. AS ISO 10002-2006 Customer Satisfaction - Guidelines for Complaints Handling in Organisations</li> </ol> |
| Key ATO Standards  |  |
| <ol style="list-style-type: none"> <li>1. Taxpayers' Charter – Respect your right to make a complaint</li> <li>2. Managing Complaints and Compliments CEI 2014/06/02</li> <li>3. Respecting clients' rights of review CEI 2014/06/04</li> <li>4. Providing Services to Treasury Portfolio Ministers and Parliament CEI 2014/03/02</li> </ol>   |  |
| Summary of Rights and Protections  |  |
| <p>The ATO provides avenues for taxpayers to make complaints. Taxpayers can first discuss concerns with the tax officer they have been dealing with. If they are not satisfied, they can talk to the tax officer's manager. If they are still not satisfied, they can lodge a formal complaint.</p> <p>The ATO:</p> <ul style="list-style-type: none"> <li>• Respects clients' rights to make complaints.</li> <li>• Handles complaints in accordance with the Taxpayers' Charter.</li> <li>• Follows complaint processes according to service standards by treating clients fairly and reasonably, treating clients as being honest unless they act otherwise and offering clients professional service and assistance.</li> </ul> <p>The <i>Inspector-General of Taxation Act</i> provides for the Inspector-General to investigate complaints about ATO actions relating to administrative matters under taxation law, as well as undertake investigations of administrative action on an 'own motion' basis.</p> <p>In accordance with the Better Practice Guide to Complaint Handling 2009 the ATO keeps records of decisions, including the reasons for such decisions. The ATO also provides these records to the complainant or an entity authorised by the complainant. Records of complaints are kept separately from other operational records in compliance with the <i>Privacy Act</i>. The Taxpayers' Charter sets out taxpayers' rights, obligations, what they can expect when dealing with the ATO, and what they can do if they are not satisfied. This includes how to make a complaint.</p> <p>Taxpayers may also make representations to their Member of Parliament or a portfolio Minister in relation to the administration of tax and superannuation laws.</p> |  |



## Taxpayers' Right to Make a Complaint

| Statutory Protections  | Whole of government & other external Protections  |
|--|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Judiciary Act 1903</i></li> <li>2. <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>3. <i>Legal Services Directions 2005</i></li> </ol>  | <p>Department of Finance</p> <ol style="list-style-type: none"> <li>1. Resource Management Guide No.409 Scheme for Compensation for Detriment caused by Defective Administration</li> <li>2. Public Governance, Performance and Accountability Rule 2014</li> </ol> |
| Key ATO Standards  |   |
| <ol style="list-style-type: none"> <li>1. Making payments of relevant money CEI 2014/06</li> </ol>   |   |
| Summary of Rights and Protections  |   |
| <p>Taxpayers have several avenues to seek compensation if they believe they have suffered a loss as a result of their dealings with the ATO.</p> <p>Depending on the situation, a taxpayer may utilise one of the following avenues:</p> <ul style="list-style-type: none"> <li>• Applications under the Scheme for Compensation for Detriment caused by Defective Administration (CDDA);</li> <li>• Act of grace payments (administered by the Department of Finance); or</li> <li>• Compensation for legal liability (for example, negligence).</li> </ul> <p>The merits of each CDDA claim are considered on a case by case basis. The mechanisms for payment provide that decisions are permissive, that is, they enable decision-makers to approve payments, but do not oblige them to do so.</p> <p>When handling claims the ATO ensures visibility and accessibility of options. The ATO also ensures that:</p> <ul style="list-style-type: none"> <li>• Claims are handled in a timely manner;</li> <li>• Good communication practices with applicants are applied;</li> <li>• Good decision making is demonstrated;</li> <li>• Claims are treated in a practical, non-legalistic manner; and</li> <li>• Effective record keeping practices and appeal avenues are transparent.</li> </ul> <p>The ATO complies with timeliness standards when dealing with CDDA claims and regularly monitors progress against these standards, to minimise the chance of undue delay.</p> |   |



## Taxpayers' Right to Access Information

| Statutory Protections  | Whole of government & other external Protections  |
|--|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Freedom of Information Act 1982</i></li> <li>2. <i>Privacy Act 1988</i></li> <li>3. <i>Archives Act 1983</i></li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li>1. <i>Freedom of Information (Charges) Regulations 1982</i></li> <li>2. <i>Freedom of Information (Miscellaneous Provisions) Regulations 1982</i></li> <li>3. <i>Archives Regulations 1984</i></li> </ol>   | <p>Office of the Australian Information Commissioner</p> <ol style="list-style-type: none"> <li>1. Freedom of Information Guidelines</li> <li>2. Guide to the Freedom of Information Act</li> <li>3. Guide to the Information Publication Scheme</li> </ol> <p>Department of Finance</p> <ol style="list-style-type: none"> <li>4. Freedom of Information Guidance Notes</li> </ol> |
| Key ATO Standards  |   |
| <ol style="list-style-type: none"> <li>1. Information Disclosure CEI 2014/07/03</li> <li>2. Records Management CEI 2014/01/01</li> <li>3. Access to Taxation Records in the Possession of the Commissioner CEI 2014/02</li> <li>4. Release of employees' names under the Freedom of Information Act 1982 PS LA 2005/6</li> </ol>   |   |
| Summary of Rights and Protections  |   |
| <p>The <i>Freedom of Information Act</i> provides the public with a right to access documents in the possession of the ATO. The ATO responds to such requests within statutory time limits, having regard to the Act and Guidelines, including making decisions about the application of exemption provisions.</p> <p>In accordance with the <i>Freedom of Information Act</i>, the ATO publishes an FOI disclosure log. The disclosure log lists information that has been released in response to FOI access requests. The disclosure log requirement does not apply to:</p> <ul style="list-style-type: none"> <li>• Personal information about any person if publication of that information would be 'unreasonable'.</li> <li>• Information about the business, commercial, financial or professional affairs of any person if publication of that information would be 'unreasonable'.</li> <li>• Other information, covered by a determination made by the Australian Information Commissioner, if publication of that information would be 'unreasonable'.</li> <li>• Any information that is not reasonably practical to publish due to the extent of modification required to remove information listed in the above points.</li> </ul> <p>Also in accordance with the <i>Freedom of Information Act</i>, the ATO contributes to the statutory</p> |   |



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Information Publication Scheme by publishing certain information on the ATO web site. We publish information about the ATO's structure, functions, appointments, and annual reports.

The ATO has an obligation under the *Privacy Act* to provide individuals with access to their personal information on request and in certain circumstances, to take steps to correct that information on request.

The *Archives Act* imposes record keeping requirements in respect of Commonwealth records. Commonwealth records must be created, kept, maintained and destroyed in a specific manner. The *Archives Act* creates an access regime whereby the public generally\* has a right of access to Commonwealth records that are more than 30 years old (the open access period).

*\*all records are available for public access when they reach the open access period unless they contain information that falls into certain exemption categories defined in section 33 of the Act.*



## Protecting Taxpayer Information

| Statutory Protections   | Whole of government & other external Protections   |
|---|--|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Privacy Act 1988</i></li> <li>2. <i>Taxation Administration Act 1953</i> (Division 355 of Schedule 1)</li> <li>3. <i>A New Tax System (Australian Business Number) Act 1999</i> (see section 30)</li> <li>4. <i>Private Health Insurance Act 2007</i> (see sections 282-25 and 282-30)</li> <li>5. <i>Tax Agent Services Act 2009</i> (see section 70-35)</li> <li>6. <i>Telecommunications (Interception and Access) Act 1979</i></li> <li>7. <i>Data Matching Program (Assistance and Tax) Act 1990</i></li> <li>8. <i>Crimes Act 1914</i> (see section 70)</li> <li>9. <i>Archives Act 1983</i></li> <li>10. <i>Freedom of Information Act 1982</i></li> <li>11. <i>Public Order (Protection of Persons and Property) Act 1971</i></li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li>1. <i>Privacy Regulations 2013</i></li> <li>2. <i>Taxation Administration Regulations 1976</i></li> <li>3. <i>A New Tax System (Australian Business Number) Regulations 1999</i></li> <li>4. <i>Higher Education Funding Regulations 2002</i></li> <li>5. <i>Tax Agent Services Regulations 2009</i></li> <li>6. <i>Public Service Regulations 1999</i></li> <li>7. <i>Archives Regulations 1984</i></li> <li>8. <i>Freedom of Information (Charges)</i></li> </ol> | <p>The Office of the Australian Information Commissioner</p> <ol style="list-style-type: none"> <li>1. Guidelines on Data Matching in Australian Government Administration</li> <li>2. Australian Privacy Principles Guidelines</li> <li>3. Guide to securing personal information: 'Reasonable steps' to protect personal information</li> </ol> <p>Department of Finance</p> <ol style="list-style-type: none"> <li>4. Australian Signals Directorate Information Security Manual</li> <li>5. Australian Government Protective Security Policy Framework</li> </ol> <p>Governance</p> <ol style="list-style-type: none"> <li>6. ASA/ITSA competencies and functions</li> <li>7. Preparing protective security policies, plans and procedures</li> <li>8. Preparing agency classification guides</li> <li>9. Developing agency alert levels</li> <li>10. Business impact levels</li> <li>11. Compliance reporting</li> <li>12. Reporting incidents and conducting security investigations</li> <li>13. Security requirements of outsourced services and functions</li> </ol> <p>Personnel Security</p> <ol style="list-style-type: none"> <li>14. Australian Government personnel security core policy</li> <li>15. Australian Government personnel security management protocol</li> </ol> |



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|   |  |
|---|--|
| <p><i>Regulations 1982</i></p> <p>9. <i>Public Order (Protection of Persons and Property) Regulations 1999</i></p> <p>10. <i>Fringe Benefits Tax Regulations 1992</i></p> | <p>Agency personnel security responsibilities</p> <p>16. Vetting practices</p> <p>17. Managing the insider threat to your business</p> <p>18. Identifying and managing people of security concern</p> <p>Information security</p> <p>19. Australian Government Information Security Core Policy</p> <p>20. Australian Government Information security management protocol</p> <p>21. Australian Government classification system</p> <p>22. Protectively marking and handling sensitive and security classified information</p> <p>23. Risk management of outsourced ICT arrangements (including Cloud)</p> <p>24. Agency cyber security responsibilities when transacting online with the public</p> <p>25. Management of aggregated information</p> <p>Physical Security</p> <p>26. Australian Government physical security core policy</p> <p>27. Australian Government physical security management protocol</p> <p>28. Security zones and risk mitigation control measures</p> <p>29. Working away from the office</p> <p>30. Physical security of ICT equipment, systems and facilities</p> <p>31. Australian Government Guidelines on Security Incidents and Investigations</p> <p>32. Australian Government Investigation Standards 2011</p> |
|---|--|





### Key ATO Standards

1. ATO Privacy Policy
2. Privacy and Taxpayer Confidentiality CEI 2014/06/06
3. Data Matching - Special Purpose Acquisition Data Guideline CEI 2014/01/08
4. Proper Use of Information Technology Equipment CEI 2014/04/05
5. Security CEI 2014/06/07
6. ATO information security guidelines for contractors

### Summary of Rights and Protections

The ATO handles taxpayer information in accordance with the *Privacy Act* and confidentiality provisions in other laws. This is vital for public confidence in the taxation and superannuation systems.

The ATO adheres to laws including:

- The Australian Privacy Principles in the *Privacy Act*, which regulate the ATO's collection, use and disclosure of personal information about identifiable living individuals.
- Confidentiality provisions in taxation laws, principally in Division 355 of Schedule 1 to the *Taxation Administration Act*, which protect information obtained under taxation laws about all kinds of entities, including individuals and corporate entities. Under the confidentiality provisions, it is an offence for a tax officer to disclose taxpayer information other than to the entity who the information is about or that entity's representative, unless the disclosure is permitted under an exception in the provisions. These exceptions permit tax officers to disclose taxpayer information for the administration of taxation laws, and for stipulated government purposes. Taxation laws also include special rules about requesting and disclosing tax file numbers.
- Confidentiality provisions in other laws, such as section 70 of the *Crimes Act* which states that it is an offence for a Commonwealth officer to publish or communicate, except where they are authorized, any fact or document which comes to his or her knowledge or possession by virtue of being a Commonwealth officer.

To ensure that taxpayer information is secure, the ATO complies with whole of government security obligations. The Australian Government Protective Security Policy Framework outlines four core protective security policies, covering governance, personnel, physical and information security, and includes 33 mandatory protective security requirements for agencies. These requirements include facilitating appropriate training and security clearance measures for staff, preparing agency-specific security plans to be updated every two years, implementing security measures during information and communication technology development, having appropriately trained investigators and procedures in place for reporting, investigating security incidents, and taking corrective action.

The ATO has developed specific policies regarding protective security, particularly with regard to software and information technology. The Proper Use of Information Technology Equipment CEI 2014/04/05 and Security CEI 2014/06/07 require that staff adhere to rules regarding the use of



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information technology to ensure that computer systems are not compromised and taxpayer information remains protected. ATO information security guidelines for contractors ensure that our service providers who have access to ATO data and records, including taxpayer information, have appropriate security measures in place.

Taxpayers are also protected with respect to their telecommunications. The ATO complies with telecommunications laws which restrict the recording and disclosure of information passing over telecommunications systems.

The ATO complies, when undertaking data matching, with the Data Matching Guidelines, which aim for a higher standard of privacy than the Australian Privacy Principles. The Guidelines include the requirements to take account of the costs and benefits of a data matching program and to give public notice of data matching.



## Accountability, Reporting and Reviews of the ATO

| Statutory Protections   | Whole of government & other external protections   |
|---|--|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>1. <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>2. <i>Inspector-General of Taxation Act 2003</i></li> <li>3. <i>Auditor-General Act 1997</i></li> <li>4. <i>Ombudsman Act 1976</i> (particularly provisions imported into the <i>Inspector-General of Taxation Act</i>)</li> <li>5. <i>Taxation Administration Act 1953</i>,</li> <li>6. <i>Public Service Act 1999</i></li> </ol>  | <p>Standards Australia</p> <ol style="list-style-type: none"> <li>1. Australian Standard AS3806-2006 - Compliance programs</li> </ol> <p>The Australian National Audit Office</p> <ol style="list-style-type: none"> <li>2. ANAO Public Sector Governance Better Practice Guide (June 2014).</li> </ol> <p>Parliament of Commonwealth of Australia</p> <ol style="list-style-type: none"> <li>3. Senate Procedural Orders of Continuing Effect No. 12</li> </ol> |
| Key ATO Standards   |  |
| <ol style="list-style-type: none"> <li>1. ATO Policy and Framework Requirements</li> <li>2. Internal Audit Charter</li> <li>3. ATO's Conformance with Obligations CEI 2014/05/07</li> <li>4. ATO Quality CEI 2015/04/01</li> <li>5. Corporate Governance CEI 2014/11/02</li> <li>6. Reporting for the ATO CEI 2014/02/04</li> <li>7. Protocol between the Inspector-General of Taxation and the Australian Taxation Office</li> <li>8. Working with External Scrutineers CEI 2014/07/01</li> <li>9. Reporting to Parliament</li> <li>10. ATO contracts – Senate Order</li> </ol>  |  |
| Summary of Rights and Protections   |  |
| <p>Many reporting requirements and external reviews contribute to the accountability of the ATO for the protection of taxpayer rights.</p> <p>The ATO conducts various internal reviews and provides reports on its operations. ATO internal reviews include the preparation of quarterly qualitative conformance statements and a rolling program of periodic integrity indicator reports which are reported to the ATO Executive and the Audit and Risk Committee. The ATO's Integrity Adviser oversees the reporting process and provides advice to the Commissioner.</p> <p>Under the <i>Public Governance, Performance and Accountability Act</i>, the ATO prepares annual reports</p> |  |



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on its operations, annual performance statements, annual financial statements, and budget estimates. Additionally, the Senate Order on Departmental and Agency Contracts requires that the ATO publish details of many procurement contracts. The ATO also complies with requirements under Senate Procedural Orders of Continuing Effect No. 12 by producing a six-monthly indexed list of files for tabling before Parliament.

The ATO has an Internal Audit branch which directs a comprehensive program of internal audit work in the form of risk based reviews, audits, consultancy advice and assessments of the effectiveness of governance and control frameworks.

Externally, scrutineers play an important role in sustaining the community's and Parliament's confidence in the ATO's administration.

The Standing Committee on Tax and Revenue is appointed to examine the reports provided by the ATO, and the Commissioner appears before the committee biannually. Before each hearing the ATO provides the committee with information about the ATO's achievements since the last hearing and any other information the committee may have requested.

The Inspector-General of Taxation investigates administrative action taken by the ATO affecting a particular entity, as well as conducting reviews of systems established by the ATO to administer taxation laws. The Inspector-General of Taxation may undertake investigations on the Inspector-General's own initiative, as directed by the Minister, or on a request by a Committee of either Houses of Parliament. The Inspector-General of Taxation has powers to obtain information and documents.

The *Auditor-General Act* gives the Auditor-General access to Commonwealth premises and information to facilitate audits undertaken by the Australian National Audit Office. The ANAO conducts both financial statement and performance audits.



## Other Protections

| Statutory Protections   | Whole of government & other external protections  |
|---|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li><i>Australian Human Rights Commission Act 1986</i></li> <li><i>Human Rights (Parliamentary Scrutiny) Act 2011</i></li> <li><i>Age Discrimination Act 2004</i></li> <li><i>Disability Discrimination Act 1992</i></li> <li><i>Racial Discrimination Act 1975</i></li> <li><i>Sex Discrimination Act 1984</i></li> <li><i>Electronic Transactions Act 1999</i></li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li><i>Australian Human Rights Regulations 1986</i></li> <li><i>Disability Discrimination Regulations 1996</i></li> <li><i>Sex Discrimination Regulations 1984</i></li> <li><i>Electronic Transactions Regulations 2000</i></li> </ol> | <p>Department of Finance</p> <ol style="list-style-type: none"> <li>Workplace Gender Equality Procurement Principles and User Guide</li> <li>Indigenous Opportunities Policy</li> <li>Web Content Accessibility Guidelines (WCAG) 2.0</li> </ol> <p>Department of Human Services</p> <ol style="list-style-type: none"> <li>National Disability Strategy 2010-2020</li> </ol> <p>Department of Social Services</p> <ol style="list-style-type: none"> <li>Multicultural Access and Equity Policy toolkit</li> </ol> |
| <b>Key ATO Standards</b>  |   |
| <ol style="list-style-type: none"> <li>An Inclusive and diverse ATO CEI 2015/02/01</li> <li>Access and inclusion plan</li> <li>Administrative treatment of taxpayers affected by announced but unenacted legislative measures which will apply retrospectively when enacted PS LA 2007/11</li> <li>Designing Change CEI 2014/05/01</li> </ol>   |   |
| <b>Summary of Rights and Protections</b>  |   |
| <p>There are other protections which the ATO provides to taxpayers in accordance with statutory and administrative obligations.</p> <p>The statutory anti-discriminatory framework protects taxpayers from unlawful discrimination. A taxpayer who is concerned that they may have been discriminated against in their interactions with the ATO can lodge a complaint with the Australian Human Rights Commission. The Australian</p>  |   |



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Human Rights Commission can investigate complaints, organize conciliation processes, and make findings and recommendations.

The Multicultural Access and Equity Policy and the National Disability Strategy outline the Australian Government's ongoing commitment to the core principle that government programs and services should be accessible to all eligible Australians, responsive to their needs, and deliver equitable outcomes for people of all cultural and linguistic backgrounds. An Inclusive and diverse ATO CEI 2015/02/01 sets out how the ATO will provide all taxpayers with services that are accessible and inclusive.

Taxpayers also have protections regarding electronic services and administrative treatment with the ATO. Under the *Electronic Transactions Act*, taxpayers can in most situations meet requirements to provide information to the ATO by doing so electronically. Taxpayers are protected under PS LA 2007/11 when they rely on announced but unenacted legislative measures that apply to them retrospectively once they are enacted.



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# Library of ATO's Sources of Obligations

January 2016

Last updated 8<sup>th</sup> February 2016

EXTERNAL

UNCLASSIFIED



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## Overview

The ATO's Conformance function is used to monitor and report on the ATO's level of conformance with legislative, whole of government and key internal requirements. It is a key component of the ATO's governance arrangements, which enable the ATO to set its direction and manage its operations.

Under the Public Service Act 1999 (s 57), all agency heads across the Australian Public Service have responsibility, in addition to portfolio responsibilities, to comply with external obligations. This is also a requirement under the Public Governance, Performance and Accountability Act 2013 (s 15 and s 21).

This document contains a library of sources of obligations that the ATO needs to comply with. This is a living document and updated periodically.

As at January 2016 there were 580 sources of external obligations in areas, including people, information, security, finance and governance. These include:

- 124 legislation
- 58 regulations
- 398 whole of government (WoG) requirements and includes mandatory and guidance material

### Note:

*Some of the sources apply to several statements and are listed for those categories, for example, the Public Governance, Performance and Accountability Act 2013 applies to Corporate Governance, Project Management, Financial Management, Conduct, etc. These are only counted once to avoid double counting.*

*International and Australian standards are included in this library but are not counted as they are not mandatory requirements.*

*The whole of government requirements also includes ATO-Treasury protocol, as it is an essential document guiding ATO's relationship with Treasury.*





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## Advertising and Marketing Research

| Legislation   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li><i>Commonwealth Electoral Act 1918</i></li> <li><i>Public Service Act 1999</i></li> <li><i>Spam Act 2003</i></li> <li><i>Public Governance, Performance and Accountability Act 2013</i></li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li><i>Public Service Regulations 1999</i></li> <li><i>Spam Regulations 2004</i></li> </ol> | <p>Department of Prime Minister and Cabinet</p> <ol style="list-style-type: none"> <li>Requirements for Annual Reports (mandatory/ suggested material)</li> </ol> <p>Department of Finance</p> <ol style="list-style-type: none"> <li>Public Governance, Performance and Accountability Rule 2014</li> <li>Economics Legislation Committee Annual Reports, March 2004 (Parliament of Australia)</li> <li>Commonwealth Procurement Rules 2014</li> <li>Guidelines on Information and Advertising Campaigns by non-corporate Commonwealth entities</li> <li>The Electoral Law Authorisation Guidelines</li> <li>Requirement for Campaign Advertisement on Australia.gov.au (part of Australian Government web guide)</li> <li>National Statement on Ethical Conduct in Human Research 2007 (contains Guidelines made in accordance with the National Health and Medical Research Council Act 1992)</li> <li>Resource Management Guide (RMG)-407 Reduced Press Advertising for Open Approaches to Market Policy</li> <li>RMG-408 Recruitment Advertising Policy</li> <li>Australian Government Branding Design Guidelines for offline use</li> <li>Commonwealth Coat of Arms - Information and Guidelines</li> <li>Communications Multi-Use List</li> <li>Tender Advertising Policy</li> <li>White Pages Advertising Guidance</li> <li>Protocols for Accessing the Government Advertising Govdex Community</li> <li>Good practice publishing for Australian Government entities</li> </ol> |



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## ATO's Code of Settlement

| Legislation and Regulations  | Whole of government & other external obligations |
|--|--|
| - <i>Public Governance Performance and Accountability Act 2013</i> | N/A  |

## Australian Postal Corporation

| Legislation and Regulations  | Whole of government & other external obligations |
|--|--|
| <p>Legislation</p> <p>5. <i>Australian Postal Corporation Act 1989</i></p> <p>Regulation</p> <p>3. <i>Australian Postal Corporation Regulations 1989</i></p> | N/A  |

## Business Continuity Planning

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>6. <i>Insurance Contracts Act 1984</i></p> <p>Regulation</p> <p>4. <i>Insurance Contracts Regulations 1985</i></p> | <p>Australian National Audit Office</p> <p>18. Better Practice Guide 2009: Business Continuity Management</p> <p>Attorney Generals Department</p> <p>19. Australian Government Protective Security Policy Framework</p> <p>Department of Finance WoG ICT policies</p> <p>20. Business continuity management program</p> |



## Complaints Handling

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>7. <i>Ombudsman Act 1976</i></p> <p>8. <i>Inspector General of Taxation Act 2003</i></p> <p>Regulation</p> <p>5. <i>Ombudsman Regulations 1976</i></p> | <p>Commonwealth Ombudsman</p> <p>21. Customer Satisfaction – Guidelines for Complaints Handling in Organisation</p> <p>22. Better Practice Guide to Complaint Handling 2009 (<i>updated version to be released in 2015</i>)</p> |
| <b>Other external guidance and standards</b>   |   |
| <p>- AS ISO 10002-2006 Customer Satisfaction - Guidelines for Complaints Handling in Organisations</p>   |   |

## Compliance with Statutory Obligations

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>9. <i>Administrative Appeals Tribunal Act 1975</i></p> <p>10. <i>Administrative Decisions (Judicial Review) Act 1977</i></p> <p>- <i>Judiciary Act 1903 (including s 55ZF which provides for Legal Services Directions)</i></p> <p>- <i>Public Service Act 1999</i></p> <p>Regulation</p> <p>6. <i>Administrative Appeals Tribunal Regulations 1976</i></p> <p>7. <i>Administrative Decisions (Judicial Review) Regulations 1985</i></p> <p>- <i>Public Service Regulations 1999</i></p> | <p>Attorney Generals Department</p> <p>23. Legal Services Directions 2005</p> <p>24. High Court Rules 2004</p> <p>Administrative Appeals Tribunal</p> <p>25. Practice Directions</p> <p>Australian Public Service Commission</p> <p>- APS Values (<i>covered in sec 10 of the Public Service Act 1999</i>)</p> <p>- APS Code of Conduct (<i>covered in sec 10 of the Public Service Act 1999</i>)</p> <p>Federal Circuit Court of Australia</p> <p>26. Practice Directions and Notices</p> <p>27. Practice Notes of the Federal Court, specifically TAX 1</p> <p>28. Court rules, including State Civil Procedure Rules but particularly the High Court Rules 2004 and Federal Court Rules 2011</p> |



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## Conduct

| Legislation and Regulations   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>11. <i>Public Service Amendment Act 2013</i></li> </ul> <p>Regulation</p> <ul style="list-style-type: none"> <li>8. <i>Public Service Amendment Regulation 2013 (No. 1)</i></li> </ul> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>Attorney General's Department</p> <ul style="list-style-type: none"> <li>29. Commonwealth Fraud Control Guidelines 2011</li> </ul> <p>Australian Public Service Commission</p> <ul style="list-style-type: none"> <li>30. Guidelines on the involvement of public servants in public information and awareness initiatives</li> <li>31. Circular 2014/2 - Amendments to the Australian Public Service Code of Conduct</li> <li>32. Circular 2008/4: Requirements relating to the Lobbying Code of Conduct and post separation contact with Government</li> <li>33. Circular 2008/3: Providing information on Code of Conduct investigation outcomes to complainants</li> <li>34. Circular 2007/5: Involvement of public servants in public information and awareness initiatives</li> <li>35. Circular 2007/2: The Privacy Act and employee information concerning Code of Conduct matters</li> <li>36. Circular 2007/1: Declarations of personal interests: Revised policy guidelines</li> <li>37. Circular 2006/7: Planning for influenza pandemic issues – APS employment issues</li> <li>38. Circular 2009/4 - Disclosure of official information</li> <li>39. Commission Advice 2013/05: Australian Public Service Commissioner's functions (including appointment of Special Commissioners)</li> <li>40. Commission Advice 2013/04: The new APS Values and Employment Principles. Changes to the Code of Conduct.</li> <li>41. Declaration of interests template</li> <li>42. WR 2009/9: Interaction between retention or redeployment periods and the National Employment Standards</li> <li>43. WR 2009/5: Legal Advice relating to the Fair Work Act 2009 and other workplace relations</li> </ul> |



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|  | <p>legislation - Legal Services Directions</p> <p>44. Commission Advice 2013/07: Legislative changes to procedures for handling misconduct</p> <p>45. Commission Advice 2013/15: Statutory officer holders and the APS Code of Conduct</p> <p>46. Commission Advice 2013/06: Merit Protection Commissioner's functions</p> <p>47. Handling misconduct: a human resource managers guide</p> <p>48. APS Values and Code of Conduct in Practice: a guide to official conduct for APS employees and agency head</p> <ul style="list-style-type: none"> <li>- Australian Public Service Commissioners Amendments (Performance Management) Direction 2014</li> <li>- APS Values (covered in sec 10 of the Public Service Act 1999)</li> <li>- APS Code of Conduct (covered in sec 10 of the Public Service Act 1999)</li> </ul> |
|--|---|

## Corporate Governance including Risk Management

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> | <p>Commonwealth of Australia</p> <p>49. Regulator Performance Framework and related guidance material:</p> <ul style="list-style-type: none"> <li>- Coverage</li> <li>- Key Performance Indicators</li> <li>- Reviewing Performance</li> </ul> <p>Australian Public Service Commission</p> <p>50. Building Better Governance Australian Public Service 2007</p> <p>51. Circular 2015/5, Implementation of Machinery of Government Changes</p> <p>52. Foundation of Governance in the Australian Public Service 2010</p> <p>53. APSC Capability Review</p> <p>Department of Prime Minister and Cabinet</p> <ul style="list-style-type: none"> <li>- Requirements for Annual Reports (mandatory/ suggested material)</li> </ul> |



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|---|---|
|   | <p>54. Guidelines for the Presentation of Documents to the Parliament (including Government Documents, Government Responses to Committee Reports, Ministerial Statement, Annual Reports and Other Instruments)</p> <p>Australian National Audit Office</p> <p>55. Public Sector Governance Better Practice Guide</p> <p>56. Public Sector Audit Committees: Independent Assurance and Advice for Accountable Authorities Better Practice Guide</p> <p>Department of Finance</p> <p>57. Commonwealth Risk Management Policy</p> <p>58. Resource Management Guide (RMG)-200 General duties of accountable authorities</p> <p>59. RMG-202 Audit Committees</p> <p>60. RMG-203 General duties of officials</p> <p>- Public Governance, Performance and Accountability Rule 2014</p> |
| <b>Other external guidance and standards</b>  |   |
| <ul style="list-style-type: none"> <li>- AS/NZS ISO 31000 2009: Risk Management – Principles and guidelines</li> <li>- AS/ISO 19600 Compliance Management Systems – Guidelines</li> </ul> |   |

## Data Matching

| <b>Legislation and Regulations</b>   | <b>Whole of government &amp; other external obligations</b>   |
|--|---|
| <p>Legislation</p> <p>12. <i>Data Matching Program (Assistance and Tax) Act 1990</i></p> <p>13. <i>Privacy Act 1988</i></p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Act 1953 (Division 355 of Schedule 1)</i></li> </ul> <p>Regulation</p> <p>9. <i>Privacy Regulations 2013</i></p> | <p>The Office of the Australian Information Commissioner's</p> <p>61. Guidelines on Data Matching in Australian Government Administration</p> |



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## Designing Change - for contemporary service and enhanced client experience

| Legislation and Regulations | Whole of government & other external obligations                              |
|-----------------------------|---|
| N/A                         | Digital Transformation Office<br>62. <a href="#">Digital Service Standard</a> |

## Developing Correspondence in the ATO

| Legislation and Regulations | Whole of government & other external obligations   |
|-----------------------------|--|
| N/A                         | The requirement for clear, effective communication to the community is critical and a key focus for the Office of the Ombudsman, Scrutineers, the ATO and JCPAA<br><br>Digital Transformation Office<br>- <a href="#">Digital Service Standard</a> |

## Employment (including Recruitment and Selections)

| Legislation and Regulations   | Whole of government & other external obligations   |
|---|--|
| <p>Legislation</p> <p>14. <i>Fair Work Act 2009</i></p> <p>15. <i>Long Service (Commonwealth Employees) Leave Act 1976</i></p> <p>16. <i>Maternity Leave Act 1973</i></p> <p>17. <i>Migration Act 1958</i></p> <p>18. <i>Paid Parental Leave Act 2010</i></p> <p>19. <i>Superannuation Act 2005</i></p> <p>20. <i>Superannuation Act 1976</i></p> <p>21. <i>Superannuation Act 1990</i></p> <p>22. <i>Superannuation (Productivity Benefit) Act</i></p> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Rule 2014</i></li> </ul> <p>Australian Public Service Commission</p> <ul style="list-style-type: none"> <li>- APS Code of Conduct (covered in sec 10 of the <i>Public Service Act 1999</i>)</li> <li>- APS Values (covered in sec 10 of the <i>Public Service Act 1999</i>)</li> </ul> <p>63. Australian Public Service Commissioner's Amendment (Performance Management)</p> |





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| <p>1988</p> <ul style="list-style-type: none"> <li>- <i>Privacy Act 1988</i></li> <li>- <i>Public Service Amendment Act 2013</i></li> <li>- <i>Public Service Act 1999</i></li> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>- <i>Superannuation Guarantee (Administration) Act 1992</i></li> </ul> <p>Regulation</p> <p>10. <i>Fair Work Regulations 2009</i></p> <p>11. <i>Long Service (Commonwealth Employees) Leave Regulations 1957</i></p> <p>12. <i>Maternity Leave (Commonwealth Employees) Regulations 1982</i></p> <ul style="list-style-type: none"> <li>- <i>Privacy Regulations 2013</i></li> <li>- <i>Public Service Regulations 1999</i></li> <li>- <i>Public Service Amendment Regulation 2013 (No. 1)</i></li> <li>- <i>Superannuation Guarantee (Administration) Regulations 1993</i></li> </ul> | <p>Direction 2014 (effective July 2015)</p> <p>64. Public Service Classification Rules 2000</p> <p>65. Public Service Commissioner's Directions 1999</p> <p>66. Public Service Commissioner's Directions 2013</p> <p>67. Interim arrangements for recruitment in the Australian Public Service (updated from 1 July)</p> <p>68. Senior Executive Service: Selection, mobility and separation</p> <p>69. <a href="#">Commonwealth Aboriginal and Torres Strait Islander Employment Strategy</a></p> <p>70. Circular 2015/4: Merger of ComSuper into the Commonwealth Superannuation Corporation—re-entry to the Australian Public Service</p> <p>71. Circular 2013/09: Transitional arrangements for APS employees affected by Machinery of Government Changes</p> <p>72. Circular 2014/03: Amendments to the Australian Public Service Commissioner's Directions 2013</p> <p>73. Circular 2014/4 - Amendments to the Public Service Classification Rules 2000</p> <p>74. Circular 2013/06: Amendments to the Australian Public Service Commissioner's Directions 2013</p> <p>75. Circular 2013/05: Public Service Amendment Regulation 2013 (No. 2)</p> <p>76. Circular 2013/04: Workplace giving</p> <p>77. Circular 2013/03: Proclamation of Commencement Date for the Public Service Amendment Act</p> <p>78. Circular 2013/01: Changes to the Fair Work Act 2009 in relation to Parental leave</p> <p>79. Circular 2012/2: Public holidays</p> <p>80. Circular 2010/1: Engagement of redundancy benefit recipients</p> <p>81. Circular 2009/5: Service for redundancy pay purposes – Employees with prior service with the ACT Public Service</p> <p>82. Circular 2009/3 - Reintegration of statutory office holders into the APS</p> <ul style="list-style-type: none"> <li>- Circular 2006/7: Planning for influenza pandemic issues – APS employment issues</li> </ul> <p>83. Circular 2005/5 - Amendments to the Prime Minister's Public Service Directions 1999 – Leave without pay</p> <p>84. Commission Advice 2013/16: Other</p> |
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|  | <p>employment matters</p> <p>85. Commission Advice 2013/14: Use and disclosure of employee information</p> <p>86. Commission Advice 2013/13: Review of actions</p> <p>87. Commission Advice 2013/11: Performance management</p> <p>88. Commission Advice 2013/10: Independent Selection Advisory Committees (ISACs)</p> <p>89. Commission Advice 2013/09: Legislative changes to recruitment and selection</p> <ul style="list-style-type: none"> <li>- Commission Advice 2013/06: Merit Protection Commissioner's functions</li> <li>- Commission Advice 2013/05: Australian Public Service Commissioner's functions (including appointment of Special Commissioners)</li> <li>- Commission Advice 2013/04: The new APS Values and Employment Principles. Changes to the Code of Conduct.</li> </ul> <p>90. Commission Advice 2013/03: Legislative changes to matters relating to SES employment</p> <p>91. Commission Advice 2013/01: Amendments to the Public Service Act 1999 and Public Service Regulations 1999.</p> <p>92. WR 2010/2: Natural disaster warnings and agency leave arrangements</p> <p>93. WR 2009/10: Fair Work information statement</p> <p>94. WR 2009/7: Long Service Leave</p> <ul style="list-style-type: none"> <li>- Terminating APS employment: The legislative framework</li> </ul> |
|--|--|

## Enterprise Learning and Development

| Legislation and Regulations  | Whole of government & other external obligations   |
|--|--|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> | <p>Australian Public Service Commission</p> <p>95. Integrated Leadership System</p> <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> |



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## Environment

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>23. <i>Environment Protection and Biodiversity Conservation Act 1999</i></p> <p>Regulation</p> <p>13. <i>Environment Protection and Biodiversity Conservation Regulations 2000</i></p>   | <p>Department of the Environment</p> <p>96. Australian Government ICT Sustainability Plan 2010-2015</p> <p>97. Australian Packaging Covenant Action Plan 2010-2015</p> <p>98. National Waste Policy</p> <p>99. Energy Efficiency in Government Operations Policy 2006</p> <p>100. Sustainable Procurement Guide</p> <p>Australian National Audit Office</p> <p>101. Government Fleet Target</p> <p>International Institute for Sustainable Development</p> <p>102. Government Support for Biofuels Industry Policy 2005</p> <p>Department of Finance WoG ICT policies</p> <p>103. 2010/03 Australian Government Information Office (AGIMO) Circular - WoG Common Operating Environment Policy</p> |
| Other external guidance and standards  |   |
| <ul style="list-style-type: none"> <li>- ISO 14024 Environmental labels and declarations- Type I environmental labelling</li> <li>- ISO 14021 Environmental labels and declarations- Self declared environmental claims (Type II environmental labelling)</li> <li>- ISO 14001 Environmental Management Systems (EMS)</li> </ul> |   |

## Financial Management

| Legislation and Regulations | Whole of government & other external obligations |
|-----------------------------|--|
| Legislation                 | Australian National Audit Office                 |



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|--|---|
| <p>24. <i>Auditor- General Act 1997</i></p> <p>25. <i>Financial Framework (Supplementary Powers) Act 1997</i></p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> <p>26. <i>Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014</i></p> <p>Regulation</p> <p>14. <i>Financial Framework (Supplementary Powers) Regulations 1997</i></p> | <p>104. Public Sector Financial Statements: High quality reporting through good governance and processes</p> <p>Department of Finance (mandatory)</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>105. Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Rule 2014</p> <p>106. Public Governance, Performance and Accountability (Financial Reporting) Rule 2015</p> <p>107. <a href="#">Australian Government Charging Framework</a></p> <p>108. Commonwealth Grant Rules and Guidelines 2014</p> <p>109. Guidelines for the Management of Special Accounts</p> <p>110. Special accounts determinations</p> <p>111. Estimate Memorandums</p> <ul style="list-style-type: none"> <li>- Commonwealth Procurement Rules 2014</li> </ul> <p>Department of Finance (guidance)</p> <p>112. RMG-106 Guidance on the Assurance Reviews Process – Australian</p> <ul style="list-style-type: none"> <li>- RMG-107 Risk Potential Assessment Tool (RPAT) Guidance and Instruction for Use</li> </ul> <p>113. RMG-109 Accounting for internally developed software</p> <p>114. RMG-110 Accounting for operating lease expenses and incentives</p> <p>115. RMG-111 Accounting for non-current assets held for sale</p> <p>116. RMG-112 Identification of general insurance contracts for accounting purposes</p> <p>117. RMG-113 Accounting for subsequent expenditure on property, plant and equipment</p> <p>118. RMG-114 Accounting for decommissioning, restoration and similar provisions ('make good')</p> <p>119. RMG-115 Accounting for concessional loans</p> <p>120. RMG-116 Accounting for the Paid Parental leave scheme by Commonwealth employers</p> <p>121. RMG-117 Classifying leases with a land component for accounting purposes</p> <p>122. <a href="#">RMG-118 - Accounting for machinery of government changes</a></p> <p>123. RMG-121 Accounting for land under roads</p> <p>124. RMG-123 - Deeming or designating transfers</p> |
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|  | <p>of assets and liabilities as 'contributions by owners'</p> <p>125. RMG-124 Accounting for social benefit payments</p> <p>126. RMG-125 Commonwealth Entities Financial Statements Guide</p> <p>127. RMG-130 Overview of the enhanced Commonwealth performance framework</p> <p>128. RMG-131 Developing good performance information</p> <p>129. RMG-132 Corporate plan for Commonwealth entities</p> <p>130. RMG-133 Corporate plan for Commonwealth companies</p> <p>131. RMG-134 Annual performance statements for Commonwealth entities</p> <ul style="list-style-type: none"> <li>- RMG-200 General duties of accountable authorities</li> <li>- RMG-201 Preventing, detecting and dealing with fraud</li> <li>- RMG-202 Audit Committees</li> <li>- RMG-203 General duties of officials</li> </ul> <p>132. RMG-204 Minister to inform Parliament of certain events</p> <p>133. RMG-205 Insurance</p> <p>134. RMG-206 Accountable Authority Instructions</p> <p>135. RMG-207 Government Policy Orders</p> <p>136. RMG-210 Clarification of the terms 'audit' and 'assurance'</p> <p>137. <a href="#">RMG-212 Prescribing officials for non-corporate Commonwealth entities</a></p> <p>138. RMG-300 Banking of relevant money by Commonwealth entities</p> <p>139. RMG-301 Investment by Commonwealth entities</p> <p>140. RMG-303 Other CRF money</p> <p>141. RMG-304 Australian Cost Recovery Guidelines</p> <p>142. RMG-400 Approving commitments of relevant money</p> <p>143. RMG-401 Requests for discretionary financial assistance under the Public Governance, Performance and Accountability Act 2013</p> <p>144. RMG-402 Payment of an amount owed to a person at time of death</p> <p>145. RMG-403 Meeting the Senate Order on Entity</p> |
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|  | <p>Contracts</p> <p>146. RMG-404 Official Domestic Travel – Use of the Lowest Practical Fare</p> <p>147. RMG-405 Official International Travel – Approval and Use of the Best Fare of the Day</p> <ul style="list-style-type: none"> <li>- RMG-406 Australian Government Cloud Computing Policy</li> <li>- RMG-407 Reduced Press Advertising for Open Approaches to Market Policy</li> <li>- RMG-408 Recruitment Advertising Policy</li> </ul> <p>148. RMG-409 Scheme for Compensation for Detriment cause by Defective Administration</p> <p>149. RMG-412 Australian Government Grants: Briefing and Reporting</p> <p>150. RMG-411 Grants, Procurements and Other Financial Arrangements</p> <p>151. RMG-413 Banking of cash by non-corporate Commonwealth entities</p> <p>152. RMG-414 Contingent liabilities: indemnities, guarantees, warranties on behalf of the Commonwealth</p> <p>153. <a href="#">RMG-415 Commonwealth grant and Procurement Connected Policies</a></p> <p>154. RMG-416 Facilitating Supplier Payment Through Payment Card</p> <p>155. RMG-417 Supplier Pay on Time or Pay Interest Policy</p> <p>156. RMG-418 Payment Terms for Australian Government Travel Arrangements- Card services</p> <p>157. <a href="#">RMG-420 Mandatory use of the Commonwealth Contracting Suite for procurement under \$200,000</a></p> <p>158. RMG-500 Overview of the Commonwealth Property Management Framework</p> <p>159. RMG-501 Property Management Planning Guidance</p> <p>160. RMG-502 Guidance for the Two Stage Capital Works Approval Process for Australian Government Construction Projects</p> <p>161. RMG-503 Whole-of-Life Costing for Commonwealth Property Management</p> <p>162. RMG-504 Commonwealth Property Management Framework Lease Endorsement Process</p> <p>163. RMG-505 Funding arrangements for Commonwealth Property</p> <p>164. RMG-506 The Flexible and Efficient</p> |
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|  | <p>Workplace Design Guidance</p> <p>165. Australian Government Foreign Exchange Risk Management Guidelines</p> <p>166. Circular 2006/06 - Australian Government Foreign Exchange Risk Management</p> |
|--|--|

## Freedom of Information

| Legislation and Regulations  | Whole of government & other external obligations   |
|--|--|
| <p>Legislation</p> <p>27. <i>Freedom of Information Act 1982</i></p> <p>Regulation</p> <ul style="list-style-type: none"> <li>- <i>Freedom of Information (Charges) Regulations 1982</i></li> <li>- <i>Freedom of Information (Miscellaneous Provisions) Regulations 1982</i></li> </ul> | <p>Office of the Australian Information Commissioner</p> <p>167. Freedom of Information (FOI) Guidelines</p> <p>168. Guide to the Freedom of Information Act</p> <p>Department of Finance</p> <p>169. FOI Guidance Notes</p> <p>Digital Transformation Office</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> |

## Human Rights and Equality

| Legislation and Regulations   | Whole of government & other external obligations   |
|---|--|
| <p>Legislation</p> <p>28. <i>Australian Human Rights Commission Act 1986</i></p> <p>29. <i>Human Rights (Parliamentary Scrutiny) Act 2011</i></p> <p>30. <i>Age Discrimination Act 2004</i></p> <p>31. <i>Disability Discrimination Act 1992</i></p> <p>32. <i>Racial Discrimination Act 1975</i></p> | <p>Department of Finance</p> <p>170. Workplace Gender Equality Procurement Principles and User Guide</p> <p>171. Indigenous Opportunities Policy</p> <ul style="list-style-type: none"> <li>- Web Content Accessibility Guidelines (WCAG) version 2.0</li> </ul> <p>Department of Human Services</p> |



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| <p>33. <i>Sex Discrimination Act 1984</i></p> <ul style="list-style-type: none"> <li>- <i>Fair Work Act 2009</i></li> <li>- <i>Public Service Amendment Act 2013</i></li> </ul> <p>Regulation</p> <p>15. <i>Australian Human Rights Regulations 1986</i></p> <p>16. <i>Disability Discrimination Regulations 1996</i></p> <p>17. <i>Sex Discrimination Regulations 1984</i></p> <ul style="list-style-type: none"> <li>- <i>Fair Work Regulations 2009</i></li> </ul> | <p>172. National Disability Strategy 2010-2020</p> <p>Department of Prime Minister and Cabinet</p> <ul style="list-style-type: none"> <li>- Indigenous Procurement Policy</li> </ul> <p>Department of Social Services</p> <p>173. Multicultural Access and Equity Policy toolkit</p> <p>Digital Transformation Office</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> <p>Attorney Generals Department</p> <p>174. Australian Government Guidelines on the Recognition of Sex and Gender</p> <p>Australian Public Service Commission</p> <ul style="list-style-type: none"> <li>- <a href="#">Commonwealth Aboriginal and Torres Strait Islander Employment Strategy</a></li> </ul> <p>175. Indigenous Employment Strategy 2012-16</p> <p>176. A plain English guide to an affirmative measure for the engagement of people with disability through Disability Employment Services providers</p> <p>177. Circular 2013/10: Guidance for agencies on managing cyber-bullying of APS employees by members of the public</p> <p>178. Commission Advice 2013/12: Legislative changes affecting diversity in the APS</p> <p>179. Circular 2012/3: Supporting Employees Affected by Domestic or Family Violence</p> <ul style="list-style-type: none"> <li>- Public Service Commissioner's Directions 2013</li> </ul> |
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## Implementation of New Revenue Measures

| Legislation and Regulations  | Whole of government & other external obligations  |
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| <p>Legislation</p> <p>34. <i>Electronic Transactions Act 1999</i></p> <ul style="list-style-type: none"> <li>- <i>Human Rights (Parliamentary Scrutiny)</i></li> </ul> | <p>Australian National Audit Office</p> <p>180. Better Practice Guide: Successful implementation of Policy Initiatives (Oct 2014)</p> |





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| <p><i>Act 2011</i></p> <p>Regulation</p> <p>18. <i>Electronic Transactions Regulations 2000</i></p> | <p>Department of Prime Minister and Cabinet</p> <p>181. Implementation planning for the Australian Public Service</p> <p>182. Guide to Implementation Planning</p> <p>183. Cabinet Handbook – 8th Edition (March 2015)</p> <p>Cabinet Implementation Unit Toolkit:</p> <p>184. Planning</p> <p>185. Governance</p> <p>186. Engaging Stakeholders</p> <p>187. Managing Risk</p> <p>188. Monitoring, review and evaluation</p> <p>189. Resource Management</p> <p>190. Management strategy</p> <p>Department of Finance</p> <p>191. Risk potential assessment tool</p> <p>192. Risk potential assessment tool general guidance</p> <p>193. Resource Management Guide (RMG)-107 Risk Potential Assessment Tool (RPAT) Guidance and Instructions for Use</p> <ul style="list-style-type: none"> <li>- RMG-106 Guidance on the Assurance Reviews Process</li> </ul> <p>194. Legislation Handbook</p> |
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## Information Management – Archives and Records

| Legislation and Regulations  | Whole of government & other external obligations  |
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| <p>Legislation</p> <p>35. <i>Archives Act 1983</i></p> <p>36. <i>Australian Information Commissioner Act 2010</i></p> <ul style="list-style-type: none"> <li>- <i>Crimes Act 1914</i></li> <li>- <i>Electronic Transactions Act 1999</i></li> <li>- <i>Evidence Act 1995</i></li> <li>- <i>Freedom of Information Act 1982</i></li> <li>- <i>Public Service Act 1999</i></li> <li>- <i>Public Governance, Performance and</i></li> </ul> | <p>National Archives of Australia</p> <p>195. Destruction embargoes</p> <p>196. Digital Transition Policy</p> <p>197. Digital Continuity 2020 Policy</p> <p>198. Administrative Functions Disposal Authority</p> <p>199. General Records Authority 24- Records Relating to Data Matching Exercises</p> <p>200. General Records Authority 31- For source (including original) records after they have been copied, converted or migrated</p> |



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| <p><i>Accountability Act 2013</i></p> <ul style="list-style-type: none"> <li>- <i>Privacy Act 1988</i></li> </ul> <p>Regulation</p> <p>19. <i>Archives Regulations 1984</i></p> <p>20. <i>Freedom of Information (Charges) Regulations 1982</i></p> <ul style="list-style-type: none"> <li>- <i>Australian Information Commissioner Regulations 2011</i></li> <li>- <i>Privacy Regulations 2013</i></li> <li>- <i>Public Service Regulations 1999</i></li> </ul> | <p>201. ATO record authority 2014/00665764- Active Compliance, Interpretative Assistance and Law Design, Policy, and Law Design Advice 2015</p> <p>202. ATO records authority 2012/00339220- customer contact, debt collection and registrations</p> <p>203. ATO records authority 2011/00321676- processing and accounts (clients)</p> <p>Digital Transformation Office</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> |
| <b>Other external guidance and standards</b>   |   |
| <ul style="list-style-type: none"> <li>- AS ISO 15489.1 : Records Management</li> <li>- AS 5090: Work Process analysis for recordkeeping</li> <li>- ISO 16175 Principles and Functional Requirements for Records in Electronic Office Environments – Information Management</li> </ul>   |   |

## Information Technology

| Legislation and Regulations | Whole of government & other external obligations  |
|-----------------------------|---|
| N/A                         | <p>Australian Signals Directorate</p> <ul style="list-style-type: none"> <li>- Australian Government Information Security Manual</li> </ul> <p>Department on Environment</p> <ul style="list-style-type: none"> <li>- Australian Government Information and Communications Technology (ICT) Sustainability Plan 2010-2015</li> </ul> <p>Department of Finance WoG ICT requirements</p> <p>204. APS ICT Strategy 2012 – 2015</p> <p>205. The Australian Public Service Big Data Strategy</p> <p>206. APS Better Practice Guide for Big Data</p> <p>207. APS Mobile Roadmap</p> |



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|  | <p>Architecture</p> <p>208. ICT Customisation and Bespoke Development Policy Central ICT Governance Arrangements</p> <p>209. ICT Customisation and Bespoke Development Policy Central ICT Governance Arrangements (2011/002 AGIMO Circular)</p> <p>210. Australian Government Enterprise Architecture Principles</p> <p>211. Australian Government Architecture</p> <p>e-Security</p> <p>212. iOS Hardening Configuration Guide (Australian Signals Directorate)</p> <p>ICT Capability</p> <ul style="list-style-type: none"> <li>- ICT Business as Usual Reinvestment Fund Reporting (currently not required)</li> </ul> <p>213. ICT Benchmarking</p> <p>214. ICT Contractor Reductions</p> <p>215. Opt-Out Policy for Whole-of-Government ICT Arrangements</p> <p>216. Participation in the Australian Government ICT Entry-level Programs (2012/001 AGIMO Circular)</p> <p>217. Teleworking Policy for ICT Staff</p> <p>ICT Infrastructure</p> <p>218. Australian Government Data Centre Strategy 2010-2025</p> <p>219. Strategy for the Transition to IPv6 for Australian Government agencies</p> <p>ICT Procurement</p> <p>220. Australian Cloud Computing Policy v3.0</p> <p>221. RMG-406 Australian Government Cloud Computing Policy</p> <p>222. A Guide to Implementing Cloud Services</p> <p>223. Privacy and Cloud Computing for Australian Government Agencies</p> <p>224. Negotiating the Cloud – Legal Issues in Cloud Computing Agreements</p> <p>225. Financial Considerations for Government use of Cloud Computing</p> <p>226. Community Cloud Governance - Better Practice Guide</p> <p>227. Cloud Computing Security Considerations</p> |
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|  | <p>228. Records Management in the Cloud</p> <p>229. Portfolio Panels for IT Services Policy (2011/004 AGIMO)</p> <p>230. Definition of IT Services</p> <p>231. Australian Government Open Source Software Policy</p> <p>232. Common Operating Environment Policy</p> <p>233. Data Centre Facilities Panel</p> <p>234. Data Centre Facilities Supplies Panel</p> <p>235. Data Centre Migration Services Panel</p> <p>236. Microsoft Volume Sourcing Arrangement II</p> <p>237. Mobile Panel</p> <p>238. Whole-of-government Desktop Hardware and Associated Services Panel</p> <p>239. SourceIT Plus</p> <p>240. Guide to Open Source Software for Australian Government Agencies</p> <p>241. Principles of Engagement on ICT</p> <p>242. SourceIT Model Contracts</p> <p>243. Strategic ICT Supplier Management (SISM) Framework</p> <p>244. 2010/04 AGIMO Circular - Open Source Software Policy</p> <p>- 2010/03 AGIMO Circular - WoG Common Operating Environment Policy</p> <p>245. 2012/002 AGIMO Circular - Microsoft Volume Sourcing Arrangement (VSA)</p> <p>Interoperability</p> <p>246. Information Interoperability Framework</p> <p>247. Technical Interoperability Framework</p> <p>WoG Business processes</p> <p>248. Engagement of an Individual (2010/02 AGIMO Circular)</p> <p>249. Engagement of an Individual Business Process Patterns</p> <p>Whole of Government better practice guides</p> <p>250. Better Practice Guide: Data Centre Power</p> <p>251. Better Practice Guide: Data Centre Structure</p> <p>252. Better Practice Guide: Data Centre Cooling</p> <p>Digital Transformation Office</p> <p>253. Gatekeeper Public Key Infrastructure</p> |
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|  | <p>Framework</p> <ul style="list-style-type: none"> <li>- National Smartcard Framework (currently not applicable)</li> </ul> |
| <b>Other external guidance and standards</b>   |  |
| <ul style="list-style-type: none"> <li>- ISO/IEC 38500:2015 Information technology - Governance of IT for the organization</li> </ul> <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Business Process Interoperability Framework</li> </ul> |  |

## Intelligence Management and Activities

| <b>Legislation and Regulations</b>  | <b>Whole of government &amp; other external obligations</b>   |
|---|---|
| <p>Legislation</p> <ol style="list-style-type: none"> <li>37. <i>Criminal Code Act 1995</i></li> <li>38. <i>Crimes Act 1914</i></li> <li>39. <i>Income Tax Assessment Act 1936</i></li> <li>40. <i>Income Tax Assessment Act 1997</i></li> <li>41. <i>Taxation Administration Act 1953</i> <ul style="list-style-type: none"> <li>- <i>Freedom of Information Act 1982</i></li> <li>- <i>Privacy Act 1988 (incorporating the Australian Privacy Principles)</i></li> </ul> </li> </ol> <p>Regulation</p> <ol style="list-style-type: none"> <li>21. <i>Criminal Code Regulations 2002</i></li> <li>22. <i>Crimes Regulations 1990</i></li> <li>23. <i>Freedom of Information Amendment (Reform) Regulations 2010</i></li> <li>24. <i>Freedom of Information (Miscellaneous Provisions) Regulations 1982</i></li> <li>25. <i>Income Tax Regulations 1936</i></li> <li>26. <i>Income Tax Assessment Regulations 1997</i></li> <li>27. <i>Taxation Administration Regulations 1976</i> <ul style="list-style-type: none"> <li>- <i>Freedom of Information (Charges) Regulations 1982</i></li> <li>- <i>Privacy Regulations 2013</i></li> </ul> </li> </ol> | <p>Attorney General's Department</p> <ul style="list-style-type: none"> <li>- Australian Government Investigation Standards 2011</li> <li>- Commonwealth Fraud Control Guidelines 2011</li> </ul> <p>Australian Public Service Commission</p> <ul style="list-style-type: none"> <li>- APS Values</li> <li>- APS Code of Conduct</li> </ul> |



## Internal Fraud

| Legislation and Regulations   | Whole of government & other external obligations   |
|---|--|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Crimes Act 1914</i></li> <li>- <i>Criminal Code Act 1995</i></li> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>- <i>Public Service Act 1999</i></li> </ul> <p>Regulations</p> <ul style="list-style-type: none"> <li>- <i>Public Service Regulations 1999</i></li> </ul> | <p>Australian National Audit Office</p> <p>254. Fraud Control in Australian Government Entities Better Practice Guide 2011</p> <p>Attorney General's Department</p> <p>255. Commonwealth Fraud Control Policy</p> <p>256. Australian Government Investigation Standards 2011</p> <p>257. Prosecution Policy of the Commonwealth</p> <ul style="list-style-type: none"> <li>- Commonwealth Fraud Control Guidelines 2011 (best practice advice)</li> </ul> <p>Commonwealth Director of Public Prosecutions</p> <p>258. Brief preparation guidelines</p> <p>Department of Finance</p> <p>259. RMG- 201 Preventing, detecting and dealing with fraud</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014 (Section 10)</li> </ul> |

## Law Compliance of Information Technology Systems

| Legislation and Regulations  | Whole of government & other external obligations |
|--|--|
| <p>Legislation</p> <p>42. <i>First home Saver Accounts Act 2008</i></p> <p>43. <i>Fringe Benefits Tax Assessment Act 1986</i></p> <p>44. <i>Income Tax Act 1986</i></p> <p>45. <i>Medicare Levy Act 1986</i></p> <p>46. <i>Petroleum Resource Rent Tax Assessment Act 1987</i></p> <p>47. <i>Taxation (Interest on Early Payments and Overpayments) Act 1983</i></p> <p>48. <i>A New Tax System (Goods and Services Tax) Act 1999</i></p> <p>49. <i>Superannuation (Excess Concessional Contributions) Act 2007</i></p> <p>50. <i>Superannuation (Government Co-</i></p> | <p>N/A</p>                                       |



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| <p><i>contribution for Low Income Earners) Act 2003</i></p> <p>51. <i>Superannuation Guarantee Charge Act 1992</i></p> <p>52. <i>Superannuation Guarantee (Administration) Act 1992</i></p> <p>53. <i>Superannuation Industry (Supervision) Act 1993</i></p> <p>54. <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i></p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Act 1953</i></li> <li>- <i>Income Tax Assessment Act 1936</i></li> <li>- <i>Income Tax Assessment Act 1997</i></li> </ul> <p>Regulation</p> <p>28. <i>First Home Saver Account Regulations 2008</i></p> <p>29. <i>Fringe Benefits Tax Regulations 1992</i></p> <p>30. <i>Petroleum Resource Rent Tax Assessment Regulations 2005</i></p> <p>31. <i>A New Tax System (Goods and Services Tax) Regulations 1999</i></p> <p>32. <i>Superannuation (Government Co-contribution for Low Income Earners) Regulations 2004</i></p> <p>33. <i>Superannuation Guarantee (Administration) Regulations 1993</i></p> <p>34. <i>Superannuation Industry (Supervision) Regulations 1994</i></p> <p>35. <i>Superannuation (Unclaimed Money and Lost Members) Regulations</i></p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Regulations 1976</i></li> <li>- <i>Income Tax Regulations 1936</i></li> </ul> |  |
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## Legislative Instruments

| Legislation and Regulations   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation</p> <p>55. <i>Legislative Instruments Act 2003</i></p> <p>56. <i>Legislative Instruments Amendment (Sunsetting Measures) Act 2012</i></p> <ul style="list-style-type: none"> <li>- <i>Human Rights (Parliamentary Scrutiny)</i></li> </ul> | <p>Department of Prime Minister and Cabinet</p> <p>260. Best Practice Regulation Handbook</p> <ul style="list-style-type: none"> <li>- Legislation Handbook</li> </ul> <p>Commonwealth of Australia</p> |



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| <p><i>Act 2011</i></p> <p>Regulations</p> <p>36. <i>Legislative Instrument Regulations 2004</i></p> | <p>261. Senate Standing Committee on Legislation &amp; Ordinances</p> <p>Office of Parliamentary Counsel</p> <p>262. Legislative Instruments Handbook</p> <p>263. Federal Register of Legislative Instruments (FRLI) Lodging Agencies Guide</p> |
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## Management of the ATO's Intellectual Property including Copyright

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>57. <i>Copyright Act 1968</i></p> <p>58. <i>Patents Act 1990</i></p> <p>59. <i>Trade Marks Act 1995</i></p> <p>- <i>Public Governance, Performance and Accountability Act 2013</i></p> <p>Regulations</p> <p>37. <i>Copyright Regulations 1969</i></p> <p>38. <i>Copyright Tribunal (Procedure) Regulations 1969</i></p> <p>39. <i>Copyright (International Protection) Regulations 1969</i></p> <p>40. <i>Patents Regulations 1991</i></p> <p>41. <i>Trade Marks Regulations 1995</i></p> | <p>Attorney General's Department</p> <p>264. Intellectual property manual - Intellectual Property Principles for Australian Government Agencies</p> <p>Department of Communication and the Arts</p> <p>265. <a href="#">Australian Government Intellectual Property Rules</a></p> <p>Digital Transformation Office</p> <p>266. Australian Government Domain Name Policy</p> <p>Department of Finance WoG ICT requirements</p> <p>267. Statement of Intellectual Property Principles for Australian Government Agencies</p> <p>268. Guidelines on Licensing Public Sector information for Australian Government Agencies</p> <p>269. Remuneration agreements made pursuant to s 183 Copyright Act 1968 with Copyright Agency Limited, Australasian Performing Rights Association and Screen Rights</p> <p>Department of Finance</p> <p>- Public Governance, Performance and Accountability Rule 2014</p> |





## Managing Tax Crime

| Legislation and Regulations   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation (primary)</p> <ul style="list-style-type: none"> <li>- <i>Crimes Act 1914</i></li> <li>- <i>Criminal Code Act 1995</i></li> </ul> <p>60. <i>Excise Act 1901</i></p> <p>61. <i>Proceeds of Crime Act 2002</i></p> <p>62. <a href="#">Law Enforcement Legislation Amendment (Powers) Bill 2015</a></p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>- <i>Superannuation Industry (Supervision) Act 1993</i></li> <li>- <i>Taxation Administration Act 1953</i></li> </ul> <p>Other Legislation (Non-compliance with Commonwealth obligations that may lead to referrals for investigation, prosecution or POCA action)</p> <ul style="list-style-type: none"> <li>- <i>A New Tax System (Goods and Services Tax) Act 1999</i></li> <li>- <i>A New Tax System (Australian Business Number) Act 1999</i></li> </ul> <p>63. <i>A New Tax System (Wine Equalisation Tax) Act 1999</i></p> <p>64. <i>A New Tax System (Luxury Car Tax) Act 1999</i></p> <p>65. <i>Acts Interpretation Act 1901</i></p> <p>66. <i>Crimes (Taxation Offences) Act 1980</i></p> <p>67. <i>Diesel and Alternative Fuels Grant Scheme Act 1999</i></p> <ul style="list-style-type: none"> <li>- <i>Fringe Benefits Tax Assessment Act 1986</i></li> <li>- <i>Income Tax Assessment Act 1936</i></li> <li>- <i>Income Tax Act 1986</i></li> </ul> <p>68. <i>Income Tax Rates Act 1986</i></p> <ul style="list-style-type: none"> <li>- <i>Income Tax Assessment Act 1997</i></li> <li>- <i>Petroleum Resource Rent Tax Assessment Act 1987</i></li> <li>- <i>Privacy Act 1988</i></li> </ul> | <p>Attorney General's Department</p> <ul style="list-style-type: none"> <li>- Australian Government Investigations Standards 2011</li> <li>- Legal Services Directions 2005</li> <li>- Commonwealth Fraud Control Guidelines 2011 (guidance)</li> </ul> <p>270. Commonwealth Fraud Control Framework 2014</p> <ul style="list-style-type: none"> <li>- Australian Government Protective Security Policy Framework</li> </ul> <p>271. National Identity Security Strategy</p> <p>272. National Organised Crime Response Plan 2015-16</p> <p>Australian National Audit Office</p> <ul style="list-style-type: none"> <li>- Fraud Control in Australian Government Agencies Better Practice Guide 2004</li> </ul> <p>Australian Customs and Border Protection</p> <p>273. Heads of Commonwealth Operational Law Enforcement Agencies</p> <p>Australian Securities and Investment Commission</p> <p>274. Memorandum of Understanding with Australian Securities and Investment Commission 2013</p> <p>Commonwealth Director of Public Prosecutions</p> <ul style="list-style-type: none"> <li>- Prosecution Policy of the Commonwealth</li> </ul> <p>275. Memorandum of Understanding with Commonwealth Director of Public Prosecutions March 2006</p> <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Commonwealth Risk Management Policy</li> </ul> <p>Other</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and</li> </ul> |



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| Legislation and Regulations  | Whole of government & other external obligations   |
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| <ul style="list-style-type: none"> <li>- <i>Proceeds of Crime Act 2002</i></li> <li>69. <i>Product Grants and Benefits Administration Act 2000</i></li> <li>- <i>Public Governance, Performance and Accountability Act 2014</i></li> <li>- <i>Public Service Amendment Act 2013</i></li> <li>- <i>Superannuation Guarantee (Administration) Act 1992</i></li> <li>70. <i>Superannuation Industry Taxation Administration Act 1953</i></li> <li>- <i>Taxation (Interest on Early Payments and Overpayments) Act 1983</i></li> <li>- <i>Tax Agent Services Act 2009</i></li> <br/> <li>New South Wales:</li> <li>71. <i>Bail Act 1978</i></li> <li>72. <i>Crimes (Administration of Sentences) Act 1999</i></li> <li>73. <i>Crimes (Sentencing Procedure) Act 1999</i></li> <li>74. <i>Crimes (Local Courts Appeal &amp; Review) Act 2001</i></li> <li>75. <i>Criminal Procedure Act 1986</i></li> <li>76. <i>Fines Act 1996</i></li> <li>77. <i>Legal Profession Act 2004</i></li> <li>78. <i>Local Courts Act 2007</i></li> <br/> <li>Victoria:</li> <li>79. <i>Evidence Act 1958</i></li> <li>80. <i>Magistrates' Court Act 1989</i></li> <li>81. <i>Sentencing Act 1991</i></li> <br/> <li>Queensland:</li> <li>82. <i>Justices Act 1886</i></li> <li>83. <i>Penalties and Sentences Act 1992</i></li> <li>84. <i>State Penalties Enforcement Act 1999</i></li> <br/> <li>South Australia:</li> <li>85. <i>Magistrates Court Act 1991</i></li> <li>86. <i>Summary Procedure Act 1921</i></li> <br/> <li>Tasmania:</li> </ul> | <ul style="list-style-type: none"> <li><i>Accountability Rule 2014 (Section 10)</i></li> <li>276. Magistrates Court Rules (South Australia)</li> <li>277. Magistrates Court Rules (Australian Capital Territory)</li> <li>278. Justices Rules 2003 (Tasmania)</li> </ul> |



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| Legislation and Regulations  | Whole of government & other external obligations |
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| <p>87. <i>Justices Act 1959</i></p> <p>88. <i>Sentencing Act 1997</i></p> <p>Western Australia:</p> <p>89. <i>Criminal Procedure Act 2004</i></p> <p>90. <i>Criminal Appeals Act 2004</i></p> <p>91. <i>Magistrates Court Act 2004</i></p> <p>92. <i>Sentencing Act 1995</i></p> <p>Australian Capital Territory:</p> <p>93. <i>Magistrates Court Act 1930</i></p> <p>94. <i>Crimes Act 1900</i></p> <p>95. <i>Court Procedures Act 2004</i></p> <p>Northern Territory:</p> <p>96. <i>Magistrates Act</i></p> <p>97. <i>Justices Act</i></p> <p>98. <i>Sentencing Act</i></p> <p>99. <i>Fines and Penalties (Recovery) Act</i></p> <p>Commonwealth Regulation</p> <ul style="list-style-type: none"> <li>- <i>A New Tax System (Goods and Services Tax) Regulations 1999</i></li> <li>- <i>Crimes Regulations 1990</i></li> <li>- <i>Criminal Code Regulations 2002</i></li> </ul> <p>42. <i>Excise Regulations 2015</i></p> <ul style="list-style-type: none"> <li>- <i>Fringe Benefit Tax Regulations 1992</i></li> <li>- <i>Income Tax Assessment Act Regulations 1936</i></li> <li>- <i>Income Tax Regulations 1936</i></li> <li>- <i>Petroleum Resource Rent Tax Assessment Regulation 2005</i></li> <li>- <i>Privacy Regulations 2013</i></li> </ul> <p>43. <i>Proceeds of Crime Regulations 2002</i></p> <p>44. <i>Product Grant and Benefits Administration Regulations 2000</i></p> <ul style="list-style-type: none"> <li>- <i>Public Service Regulations 1999</i></li> <li>- <i>Superannuation Industry (Supervision) Regulations 1994</i></li> <li>- <i>Taxation Administration Regulations 1976</i></li> </ul> <p>45. <i>Taxation (Interest on Early Payments and</i></p> |  |



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| Legislation and Regulations  | Whole of government & other external obligations |
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| <p><i>Overpayments) Regulations 1983</i></p> <p><i>State Regulations</i></p> <p>46. <i>Justices Regulations (Northern Territory)</i></p> <p>47. <i>Criminal Procedure Regulations 2005 (Western Australia)</i></p> <p>48. <i>Magistrates Court General Regulations 2000 (Victoria)</i></p> |  |

## Memoranda of Understanding

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>100. <i>Tax Agent Services Act 2009</i></p> <ul style="list-style-type: none"> <li>- <i>Privacy Act 1988</i></li> <li>- <i>Taxation Administration Act 1953</i></li> </ul> <p>Regulations</p> <p>49. <i>Tax Agent Services Regulations 2009</i></p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Regulations 1976</i></li> <li>- <i>Privacy Regulations 2013</i></li> </ul> | <p>Attorney Generals Department</p> <ul style="list-style-type: none"> <li>- Australian Government Protective Security Policy Framework</li> </ul> <p>Australian National Audit Office</p> <p>279. Audit Report - No 41 2009-10 Performance Audit Effective Cross-Agency Agreements</p> <p>280. Public Sector Governance- Strengthening Performance Through Good Governance Better Practice Guide</p> <p>Department of Finance</p> <p>281. National Collaboration Framework</p> |



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## Ministers and Parliament

| Legislation and Regulations  | Whole of government & other external obligations   |
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| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>- <i>Taxation Administration Act 1953</i></li> </ul> <p>Regulations</p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Regulations 1976</i></li> </ul> | <p>Department of Prime Minister and Cabinet</p> <ul style="list-style-type: none"> <li>- Guidelines for the Presentation of Documents to the Parliament</li> </ul> <p>282. 'Harradine' motion- provision of indexed lists of Departmental and Agency files, twice a year on Departmental websites</p> <p>283. Senate Order Listing on Departmental and Agency Appointments and Grants</p> <p>284. Federal Executive Council Handbook 2015</p> <p>Parliament of Australia</p> <p>285. House of Representatives and Senate Practice</p> <p>Department of Finance</p> <p>286. Common Parliamentary Workflow Language</p> <p>287. Tabling Circular No. 1/2014</p> <p>288. Government Guidelines for Official Witnesses before Parliamentary Committees and Related Matters</p> <p>289. Guidelines for post-election consultations with independent Members</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> |



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## Privacy and Secrecy

| Legislation and Regulations   | Whole of government & other external obligations   |
|---|--|
| <p>Legislation</p> <p>101. <i>A New Tax System (Australian Business Number) Act 1999</i></p> <p>102. <i>Customs Administration Act 1985</i></p> <p>103. <i>Higher Education Funding Act 1988</i></p> <p>104. <i>Private Health Insurance Act 2007</i></p> <ul style="list-style-type: none"> <li>- <i>Crimes Act 1914</i></li> <li>- <i>Freedom of Information Act 1982</i></li> <li>- <i>Privacy Act 1988</i></li> <li>- <i>Public Service Act 1999</i></li> <li>- <i>Taxation Administration Act 1953</i></li> <li>- <i>Tax Agent Services Act 2009</i></li> </ul> <p>Regulations</p> <p>50. <i>A New Tax System (Australian Business Number) Regulations 1999</i></p> <p>51. <i>Customs Administration Regulations 2000</i></p> <p>52. <i>Higher Education Funding Regulations 2002</i></p> <ul style="list-style-type: none"> <li>- <i>Freedom of Information (Charges) Regulations 1982</i></li> <li>- <i>Privacy Regulations 2013</i></li> <li>- <i>Public Service Regulations 1999</i></li> <li>- <i>Taxation Administration Regulations 1976</i></li> <li>- <i>Tax Agent Services Regulations 2009</i></li> </ul> | <p>The Office of the Australian Information Commissioner's</p> <p>290. Australian Privacy Principles Guidelines</p> <p>291. Guide to securing personal information: 'Reasonable steps' to protect personal information</p> |



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## Procurement

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Commonwealth Procurement Rules 2014</li> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>292. Instrument of Delegation made under PGPA Act</p> <ul style="list-style-type: none"> <li>- Resource Management Guide (RMG)-400 Approving Commitment of Relevant Money</li> <li>- RMG-403 Meeting the Senate Order on Entity Contracts</li> <li>- RMG-404 Official Domestic Air Travel - Use of the Lowest Practical Fare</li> <li>- RMG-405 Official International Travel - Approval and Use of the Best Fare of the Day</li> <li>- RMG-406 Australian Cloud Computing Policy</li> <li>- RMG-407 Reduced Press Advertising for Open Approaches to Market Policy</li> <li>- RMG-408 Recruitment Advertising Policy</li> <li>- RMG-411 Grants, Procurements and Other Financial Arrangements</li> <li>- RMG-414 Contingent liabilities: indemnities, guarantees, warranties on behalf of the Commonwealth</li> <li>- RMG-416 Facilitating Supplier Payment Through Payment Card</li> <li>- RMG-417 Supplier Pay On-Time or Pay Interest Policy</li> <li>- RMG-418 Payment Terms for Australian Government Travel Arrangements – Card Services</li> <li>- <a href="#">RMG-420 Mandatory use of the Commonwealth Contracting Suite for procurement under \$200,000</a></li> </ul> <p>293. Internet Based Network Communications Services Panel</p> <p>294. AusTender reporting requirements</p> <p>295. Major Office Machines Whole of Government Panels</p> <p>296. Stationery and Office Supplies Whole of Government Panel</p> <ul style="list-style-type: none"> <li>- Tender Advertising Policy</li> <li>- Workplace Gender Equality Procurement Principles and User Guide</li> </ul> |



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|  | <p>Department of the Prime Minister and Cabinet</p> <p>297. Requirements for Annual Report- Publishing guidelines</p> <p>298. Indigenous Procurement Policy</p> <p>Department of Industry and Science</p> <p>299. Australian Industry Participation Plans in Commonwealth Government Procurement</p> <p>300. Guide to Limiting Supplier Liability in ICT contracts with Australian Government agencies</p> <p>Department of Environment</p> <p>- Sustainable Procurement Guide</p> <p>Australian National Audit Office</p> <p>301. Confidentiality in Government Contracts: Senate Order for Departmental and Entity Contracts (Calendar Year 2014 Compliance)</p> <p>Other</p> <p>302. Commonwealth cleaning services guidelines</p> |
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## Project Management

| Legislation and Regulations | Whole of government & other external obligations  |
|-----------------------------|---|
| N/A                         | <p>Department of Finance</p> <p>303. Gateway Review Process</p> <p>304. Information and Communication Technology (ICT) Investment Approval Process (<i>formerly called ICT Two Pass Review Process</i>)</p> <p>305. Portfolio, Programme, and Project Management Maturity Model (P3M3) Capability Assessments</p> <p>306. Organisational Capability in ICT Investment (P3M3)</p> <p>- Risk Potential Assessment Tool</p> <p>Guidance</p> <p>307. Whole of Government ICT Investment</p> |





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|  | Principles<br>308. ICT Investment Framework |
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## Public Interest Disclosure

| Legislation and Regulations   | Whole of government & other external obligations   |
|---|--|
| <p>Legislation</p> <p>105. <i>Public Interest Disclosure Act 2013</i></p> <p>106. <i>Public Interest Disclosure (Consequential Amendments) Act 2013</i></p> <p>107. <i>Public Interest Disclosure Amendment (Conduct of Investigations) Standard 2014</i></p> <p>108. <i>Public Interest Disclosure Standard 2013</i></p> | <p>Commonwealth Ombudsman</p> <p>309. Agency guide to Public Interest Disclosure Act 2013</p> <ul style="list-style-type: none"> <li>- Better Practice Guide to Compliant Handling 2009</li> </ul> |

## Resource Management - Property

| Legislation and Regulations  | Whole of government & other external obligations   |
|--|--|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Resource Management Guide (RMG)-500 Overview of the Commonwealth Property Management Framework</li> <li>- RMG-501 Property Management Planning Guidance</li> <li>- RMG-502 Guidance for the Two Stage Capital Works Approval Process for Australian Government Construction Projects</li> <li>- RMG-503 Whole-of-Life Costing for Commonwealth Property Management</li> <li>- RMG-504 Commonwealth Property Management Framework Lease Endorsement Process</li> <li>- RMG-505 Funding arrangements for Commonwealth Property</li> <li>- RMG 506- Flexible and Efficient Workplace Design Guidance</li> </ul> <p>310. Circular 2013/05 – Commonwealth Property Management Framework Lease Endorsement</p> |



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|  | <p>Process for FMA Act Agencies</p> <p>311. The Australian Government Property Data Collection</p> <p>312. 2014-15 Property Data Collection (PRODAC) Cost File Specifications</p> <p>313. Sep 2015 PRODAC Property File Specifications</p> <p>314. The National Code of Practice for the Construction Industry and Implementation Guidelines</p> <p>- Public Governance, Performance and Accountability Rule 2014</p> |
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## Scrutineers

| Legislation and Regulations  | Whole of government & other external obligations |
|--|--|
| <p><i>Legislation</i></p> <ul style="list-style-type: none"> <li>- <i>Inspector General of Taxation Act 2003</i></li> <li>- <i>Australian Information Commissioner Act 2010</i></li> <li>- <i>Auditor-General Act 1997</i></li> <li>- <i>Ombudsman Act 1976</i></li> </ul> <p><i>Regulation</i></p> <p>53. <i>Australian Information Commissioner Regulations 2011</i></p> | N/A  |



## Security (Information, Information Technology and Physical)

| Legislation and Regulations   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation</p> <p>109. <i>Cybercrimes Act 2001</i></p> <p>110. <i>Public Order (Protection of Persons and Property) Act 1971</i></p> <p>111. <i>Workplace Surveillance Act 2005 (NSW)</i></p> <ul style="list-style-type: none"> <li>- <i>Fringe Benefits Tax Assessment Act 1986</i></li> <li>- <i>Taxation Administration Act 1953</i></li> <li>- <i>Income Tax Assessment Act 1936</i></li> <li>- <a href="#">Public Service Act 1999</a></li> </ul> <p>Regulation</p> <p>54. <i>Public Order (Protection of Persons and Property) Regulations 1999</i></p> <ul style="list-style-type: none"> <li>- <i>Fringe Benefits Tax Regulations 1992</i></li> <li>- <i>Income Tax Regulations 1936</i></li> <li>- <i>Taxation Administration Regulations 1976</i></li> </ul> | <p>Australian Signals Directorate</p> <ul style="list-style-type: none"> <li>- Australian Government Information Security Manual</li> </ul> <p>Attorney General's Department</p> <p>Australian Government Protective Security Policy Framework:</p> <p>Governance</p> <ul style="list-style-type: none"> <li>315. ASA/ITSA competencies and functions</li> <li>316. Preparing protective security policies, plans and procedures</li> <li>317. Preparing agency classification guides</li> <li>318. Developing agency alert levels</li> <li>319. Business impact levels</li> <li>320. Compliance reporting</li> <li>321. Reporting incidents and conducting security investigations</li> <li>322. Security requirements of outsourced services and functions</li> <li>323. Safeguarding foreign government information</li> </ul> <p>Personnel Security</p> <ul style="list-style-type: none"> <li>324. Australian Government personnel security core policy</li> <li>325. Australian Government personnel security management protocol</li> <li>326. Agency personnel security responsibilities</li> <li>327. Vetting practices</li> <li>328. Managing the insider threat to your business</li> <li>329. Identifying and managing people of security concern</li> </ul> <p>Information security</p> <ul style="list-style-type: none"> <li>330. Australian Government Information Security Core Policy</li> <li>331. Australian Government Information security management protocol</li> <li>332. Australian Government classification system</li> <li>333. Protectively marking and handling sensitive and security classified information</li> </ul> |



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|  | <p>334. Risk management of outsourced ICT arrangements (including Cloud)</p> <p>335. Agency cyber security responsibilities when transacting online with the public</p> <p>336. Management of aggregated information</p> <p>Physical Security</p> <p>337. Australian Government physical security core policy</p> <p>338. Australian Government physical security management protocol</p> <p>339. Security zones and risk mitigation control measures</p> <p>340. Working away from the office</p> <p>341. Physical security of ICT equipment, systems and facilities</p> <p>342. Event security</p> <p>343. Australian Government Guidelines on Security Incidents and Investigations</p> <ul style="list-style-type: none"> <li>- Australian Government Investigation Standards 2011</li> </ul> <p>Department of Finance WoG ICT requirements</p> <p>344. Biometric Interoperability Framework</p> <p>345. Cyber Security Requirements for ICT-enabled New Policy Proposals</p> <p>346. Third Party Identity Services Assurance Framework</p> <p>347. Identity Management for Australian Government Employees (IMAGE) Framework</p> <p>348. Protective Markings in Email Standard and Implementation Guidance</p> <ul style="list-style-type: none"> <li>- iOS Hardening Configuration Guide (Australian Signals Directorate)</li> </ul> <p>Digital Transformation Office</p> <p>349. National e-Authentication Framework</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> |
| <b>Other external guidance and standards</b>   |  |
| <ul style="list-style-type: none"> <li>- Australian Standard HB 167:2006 Security Risk Management</li> <li>- AS/NZS ISO 31000 2009: Risk Management – Principles and guidelines</li> </ul> |  |



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## Service Charters

| Legislation and Regulations | Whole of government & other external obligations  |
|-----------------------------|---|
| N/A                         | <p>Department of Social Services</p> <p>350. Agency Multicultural Plan template</p> <p>Australian Public Service Commission</p> <p>351. Client Service Charter Principles 2000</p> <p>Australian Taxation Office</p> <ul style="list-style-type: none"> <li>- Taxpayers' Charter</li> </ul> |

## Tax Legislation (as it applies to itself)

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>112. <i>International Tax Agreements Act 1953</i></p> <p>113. <i>Fringe Benefits Tax (Application to the Commonwealth) Act 1986</i></p> <p>114. <i>Fringe Benefits Tax Act 1986</i></p> <p>115. <i>Small Superannuation Accounts Act 1995</i></p> <p>116. <i>Superannuation (Departing Australia Superannuation Payments Tax) Act 2007</i></p> <p>117. <i>Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007</i></p> <ul style="list-style-type: none"> <li>- <i>A New Tax System (Goods and Services Tax) Act 1999</i></li> <li>- <i>Fringe Benefits Tax Assessment Act 1986</i></li> <li>- <i>Income Tax Assessment Act 1997</i></li> <li>- <i>Income Tax Assessment Act 1936</i></li> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> <li>- <i>Superannuation Act 1976</i></li> <li>- <i>Superannuation Act 1990</i></li> <li>- <i>Superannuation Act 2005 Part 3 s 13: PSSAP membership, Part 4: contributions</i></li> <li>- <i>Superannuation Guarantee Charge Act 1992</i></li> <li>- <i>Superannuation Guarantee</i></li> </ul> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>352. <a href="#">A New Tax System (GST, Luxury Car Tax and Wine Tax) Direction 2015</a></p> |



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| <p><i>(Administration) Act 1992</i></p> <ul style="list-style-type: none"> <li>- <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i></li> <li>- <i>Superannuation (Productivity Benefit) Act 1988</i></li> <li>- <i>Taxation Administration Act 1953</i></li> </ul> <p>Regulations</p> <p>55. <i>Small Superannuation Accounts Regulations 2002</i></p> <ul style="list-style-type: none"> <li>- <i>A New Tax System (Goods and Services Tax) Regulations 1999</i></li> <li>- <i>Fringe Benefits Tax Regulations 1992</i></li> <li>- <i>Income Tax Assessment Regulations 1997</i></li> <li>- <i>Income Tax Regulations 1936</i></li> <li>- <i>Taxation Administration Regulations 1976</i></li> <li>- <i>Superannuation Guarantee (Administration) Regulations 1993</i></li> <li>- <i>Superannuation (Unclaimed Money and Lost Members) Regulations 1999</i></li> </ul> |  |
|--|--|

## Tax Law Instruments of Delegations and Authorisations

| <b>Legislation and Regulations</b>  | <b>Whole of government &amp; other external obligations</b> |
|---|---|
| <p>Legislation</p> <ul style="list-style-type: none"> <li>- <i>Acts Interpretation Act 1901</i></li> <li>- <i>Taxation Administration Act 1953</i></li> </ul> <p>Regulation</p> <ul style="list-style-type: none"> <li>- <i>Taxation Administration Regulations 1976</i></li> </ul> |   |



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## Taxpayer Compensation

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>118. <i>Judiciary Act 1903</i></p> <ul style="list-style-type: none"> <li>- <i>Public Service Amendment Act 2013</i></li> <li>- <i>Public Governance, Performance and Accountability Act 2013</i></li> </ul> | <p>Department of Finance</p> <ul style="list-style-type: none"> <li>- Resource Management Guide (RMG)-409 Scheme for Compensation for Detriment caused by Defective Administration</li> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>Attorney Generals Department</p> <ul style="list-style-type: none"> <li>- Legal Services Directions 2005</li> </ul> |

## Telecommunications

| Legislation and Regulations   | Whole of government & other external obligations  |
|---|---|
| <p>Legislation</p> <p>119. <a href="#">Telecommunications (Interception and Access) Amendment (Data Retention) Act 2015</a></p> <p>120. <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i></p> <ul style="list-style-type: none"> <li>- <i>Workplace Surveillance Act 2005 (NSW)</i></li> <li>- <i>Public Governance Performance and Accountability Act 2013</i></li> </ul> <p>Regulation</p> <p>56. <i>Telecommunications (Interception and Access) Regulations 1987</i></p> | <p>Department of Finance WoG requirements</p> <p>353. Australian Government Telecommunications Arrangement</p> <p>354. Telecommunications Commodities, Carriage and Associated Services Panel</p> <p>355. Telecommunications Management Panel</p> <p>356. Telecommunications Invoice Reconciliation Panel</p> <ul style="list-style-type: none"> <li>- Public Governance, Performance and Accountability Rule 2014</li> </ul> <p>Digital Transformation Office</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> |





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## Websites

| Legislation and Regulations  | Whole of government & other external obligations  |
|--|---|
| <p>Legislation</p> <p>121. <i>Evidence Act 1995</i></p> <ul style="list-style-type: none"> <li>- <i>Archives Act 1983</i></li> <li>- <i>Disability Discrimination Act 1992</i></li> <li>- <i>Freedom of Information Act 1982</i></li> <li>- <i>Privacy Act 1988</i></li> </ul> | <p>Digital Transformation Office</p> <ul style="list-style-type: none"> <li>- <a href="#">Digital Service Standard</a></li> </ul> <p>Department of Finance WoG requirements</p> <p>Accessibility</p> <p>357. Web Content Accessibility Guidelines (WCAG) version 2.0</p> <p>358. Web Accessibility National Transition Strategy</p> <p>Advertising</p> <p>359. Advertising campaigns and australia.gov.au</p> <p>360. Agency advertising on commercial websites</p> <p>361. Promotional and advertising material on agency websites</p> <p>Archiving websites( National Archives of Australia)</p> <p>362. Archiving web resources – guidelines for keeping records of web-based activity in the Commonwealth Government</p> <p>363. Secure and store</p> <p>364. Social media: Another type of Commonwealth record</p> <p>Branding</p> <ul style="list-style-type: none"> <li>- Australian Government Branding Design Guidelines for Offline use</li> <li>365. Australian Government Branding Design Guidelines for Online Use</li> </ul> <p>Caretaker conventions</p> <p>366. Guidance on Caretaker Conventions (updated June 2013)</p> <p>367. Online engagement caretaker guidance</p> <p>Contract reporting requirements</p> <ul style="list-style-type: none"> <li>- RMG-403 Meeting the Senate Order on Entity Contracts</li> <li>- Commonwealth Procurement Rules 2014</li> </ul> <p>Copyright</p> <p>368. Copyright and copyright notices</p> <ul style="list-style-type: none"> <li>- The Attorney-General's Department is</li> </ul> |



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|  | <p>developing (as at January 2014) guidelines on the use of Creative Commons and other licensing options.</p> <p>Disclaimers</p> <p>369. Disclaimers</p> <p>Documents tabled in Parliament</p> <ul style="list-style-type: none"> <li>- Guidelines for the Presentation of Documents to the Parliament</li> </ul> <p>Domain names</p> <p>370. gov.au Policy and Governance Framework</p> <p>File lists</p> <p>371. Senate Order for the Production of Indexed Lists of Departmental and Agency Files (Senate Continuing Order)</p> <p>Forms</p> <p>372. Online Content Requirements</p> <p>Freedom of information</p> <ul style="list-style-type: none"> <li>- Freedom of Information Guidelines</li> <li>- Guide to the Freedom of Information Act</li> </ul> <p>Metadata</p> <p>373. Australian Government Locator Service Metadata Standard</p> <p>374. The Better Practice Checklist Use of metadata for web resources</p> <p>375. AS 5044-2010: AGLS Metadata Standard</p> <p>Privacy and privacy statements</p> <p>376. Guidelines for Federal and ACT Government Websites</p> <p>References to the Australian Government</p> <p>377. References to the Australian Government</p> <p>Security</p> <ul style="list-style-type: none"> <li>- Australian Government Protective Security Policy Framework</li> <li>- Australian Government Information Security Management Protocol ( including INFOSEC 4, 5, 6 and 7</li> <li>- Agency cyber security responsibilities when transacting online with the public</li> </ul> <p>378. Australian Government Information Security</p> |
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|  | <p>Manual</p> <p>Department of Finance WoG ICT requirements</p> <p>379. Gov 2.0 Online Engagement</p> <ul style="list-style-type: none"> <li>- Good practice publishing for Australian Government entities</li> </ul> <p>380. 2010/005 Australian Government Information Management Office (AGIMO) Circular - Implementation of upgraded accessibility standard across Australian Government websites</p> <p>381. 2010/01 AGIMO Circular – National Library of Australia Digital Preservation</p> <p>Australian Public Service Commission</p> <p>382. Circular 2012/1: Revisions to the Commission's guidance on making public comment and participating online</p> <p>Digital Transformation Office</p> <p>383. Web Publishing Guide</p> |
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## Work Health and Safety including Workplace Absence

| Legislation and Regulations  | Whole of government & other external obligations   |
|--|--|
| <p><i>Legislation</i></p> <p>122. <i>Safety Rehabilitation and Compensation Act 1988</i></p> <p>123. <i>Work Health and Safety Act 2011</i></p> <ul style="list-style-type: none"> <li>- <i>Fair Work Act 2009</i></li> <li>- <i>Public Service Amendment Act 2013</i></li> </ul> <p><i>Regulation</i></p> <p>57. <i>Work Health and Safety Regulations 2011</i></p> <ul style="list-style-type: none"> <li>- <i>Fair Work Regulations 2009</i></li> </ul> | <p>Safe work Australia</p> <p>384. Model Code of Practice - Managing the Work Environment and Facilities</p> <p>Comcare</p> <ul style="list-style-type: none"> <li>- Legionnaires disease fact sheet</li> <li>- Employer claims incidence</li> </ul> |



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## Workplace Relations

| Legislation and Regulations  | Whole of government & other external obligations   |
|--|--|
| <p>Legislation</p> <p>124. <i>Workplace Gender Equality Act 2012</i></p> <ul style="list-style-type: none"> <li>- <i>Fair Work Act 2009</i></li> <li>- <i>Public Service Act 1999</i></li> <li>- <i>Work Health and Safety Act 2011</i></li> </ul> <p>Regulation</p> <ul style="list-style-type: none"> <li>- <i>Fair Work Regulations 2009</i></li> <li>- <i>Public Service Regulations 1999</i></li> <li>- <i>Work Health and Safety Regulations 2011</i></li> </ul> <p>58. <i>Australian Public Service Enterprise Award 2015</i></p> | <p>Australian Public Service Commission</p> <ul style="list-style-type: none"> <li>- APS Code of Conduct</li> <li>- APS Values</li> <li>- APS Values and Code of Conduct in Practice: a guide to official conduct for APS employees and agency heads</li> <li>- Handling misconduct: a human resource managers' guide</li> </ul> <p>385. Australian Government Public Sector Workplace Bargaining Policy</p> <p>386. Australian Public Service Commission Workplace Relations Advice</p> <p>387. Terminating APS employment: The legislative framework</p> <p>388. Circular 2014/1 - Australian Government Public Sector Workplace Bargaining Policy</p> <p>389. Circular 2013/07: Consultation in preparation for bargaining</p> <p>390. Circular 2011/3: Additional Advice to Agencies on Facilitating Access to Employee Representatives</p> <p>391. Circular 2011/2: Salary threshold advice relating to Part 2.1 of the Australian Public Service Bargaining Framework and supporting guidance</p> <p>392. Circular 2015/6 Update to the Australian Public Service Enterprise Award 2015</p> <p>393. Circular 2015/2: Introduction of the Australian Public Service Enterprise Award 2015</p> <p>394. WR 2010/1: Responsibilities and obligations of workplace delegates</p> <p>395. WR 2009/6: Termination of individual agreement-based transitional instruments (Australian Workplace Agreements)</p> <p>396. WR 2009/4: National Employment Standards</p> <p>397. WR 2009/2: Transition to the Fair Work Act 2009</p> |



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## Other- Internal

### Department of Treasury

| Legislation and Regulations | Whole of government & other external obligations   |
|-----------------------------|--|
| N/A                         | 398. ATO – Treasury Protocol (PS LA 2013/4 explains the ATO's role and the extent of its participation in tax law design within this protocol) |