



Australian Government
Australian Taxation Office

Second Commissioner of Taxation

11 October 2018

Ms Helen Petaia

Email [REDACTED]

Dear Ms Petaia

I am aware of the concerns you have raised with the Inspector-General of Taxation in your current complaint matter. In my capacity as the independent Second Commissioner, I have reviewed interactions between yourself and the ATO.

After reviewing your case, I recognise and amplify the previous apology made by Assistant Commissioner Darryl Richardson to you in relation to the handling of the Safe Family Cards and Vital One Technology audit conducted between late 2011 and 2014.

I sincerely apologise for the ATO's actions in relation to these activities.

I recognise that our interactions with you have been complex and there has been some confusion over exactly what occurred and some miscommunication in the conduct of the audit. To the extent that our recent communications with you might suggest we do not think that such confusion and miscommunication arose, or that in any way we were resiling from our previous apology, I want to assure you that this is not the case and I want to apologise for any impression otherwise.

Our actions in your case did not meet the standards to which the ATO aspires, and which are reflected in our Taxpayer's Charter. In particular:

- The transition of your case between different officers was not acceptable leading to undue delays in finalising your audit.
- We should have provided you with an ATO position paper before we issued amended assessments.

You have my undertaking that we will learn from our shortcomings in our endeavors to continue to improve the client experience in circumstances such as yours.

In addition to the identified issues with the audit, I understand you remain unhappy with the ATO's handling of your concerns subsequent to Mr Richardson's apology. I can assure

you that at the highest levels, the ATO continues to be committed to understanding your concerns and engaging with you in an attempt to provide you with finality in relation to this matter.

I recognise that we have engaged in discussions with you over the last three years regarding your claims for compensation, which has included ATO funded mediation and material ATO offers made with a view to settling this matter. We would like to participate in further discussions with you and/or your representatives to explore the avenues available to us to resolve this matter. To this end, we invite you to recommence settlement discussions in respect to your claim for compensation. Should you wish to do this, please contact our legal representative, [REDACTED] on [REDACTED]

Should you wish to discuss this apology with me my best contact is [REDACTED]

Yours sincerely

[REDACTED]

Andrew Mills
Second Commissioner