



## EXECUTIVE MINUTE

on

**JOINT COMMITTEE OF PUBLIC ACCOUNTS AND AUDIT  
REPORT NO. 434  
ANNUAL PUBLIC HEARING WITH THE COMMISSIONER OF TAXATION  
14 SEPTEMBER 2012**

### Response to the recommendations

#### **Recommendation No. 1, Paragraph 2.33**

That the ATO and Ombudsman review all complaints rectified through the last chance referral process to determine whether there are any systemic administrative deficiencies within ATO complaint review and handling processes.

That both organisations provide a joint response to the Committee briefly outlining their findings and the steps taken to rectify any systemic administrative deficiencies identified.

**ATO and Ombudsman response: Supported. The joint ATO and Ombudsman response is at Attachment A.**

#### **Recommendation No. 2, Paragraph 2.35**

That the ATO and Commonwealth Ombudsman examine why complainants are initially taking complaints to the Ombudsman, rather than approaching the ATO, and that both organisations take steps to ensure complaints are sent to the ATO in the first instance.

**ATO and Ombudsman response: Supported. The joint ATO and Ombudsman response is at Attachment A.**

#### **Recommendation No. 3, Paragraph 3.50**

That the ATO offer to provide assistance to professional organisations that provide online calculators relating to taxation to ensure these resources are based on accurate figures and assumptions, and that the ATO promote this service to these organisations.

**ATO response: Partially supported.**

The ATO works with commercial software providers who develop specialist tax and accounting software, including calculators, for tax professionals and business. The ATO provides detailed specifications, test data, flowcharts, draft tax forms and instructions to assist.

The ATO's self-assurance model for software provides specifications and requirements for developers. Developers are required to ensure their products meet specifications. This is the model used in most international jurisdictions.

The ATO works with the tax profession through its consultative forums. Tax professional associations or individual agents may seek assistance or consult the ATO when developing calculators.

The ATO develops online tools and calculators for business, the tax profession and individual taxpayers. The ATO is working with the software industry on access to tools and calculators via a web service. In 2012, the ATO piloted the *Tax withheld calculator*, which included a 'rules engine' for developers. That pilot is being evaluated.

There are many tools and calculators available online. The ATO does not have the resources or capacity to provide assurance, tax technical clearance and comprehensive testing of online tools and calculators.

**Recommendation No. 4, Paragraph 3.54**

That the ATO continue to promote its social media resources and to seek feedback from business consultative groups about the usefulness of these resources.

**ATO response: Supported.**

Work is underway to promote social media channels to businesses, individuals and intermediaries. A feedback program will be developed to assess effectiveness.

**Recommendation No. 5, Paragraph 4.54**

That the ATO examine tax gap methodologies to produce a comprehensive national estimate, and report to the JCPAA on the positives and negatives of these methodologies and whether implementation is practical.

**ATO Response: Supported.**

The main points in this response are:

- We continue to progress work in relation to the tax gap
- Our work includes exploring different methodologies
- The UK approach may prove to be the most appropriate for us, but is still problematic.

Information on aspects of tax gap analysis was included in our submission to the September 2012 Hearing (paragraphs 149 ff).

As suggested by that submission, a review of tax gap methodologies in use by a number of tax authorities around the world finds various approaches ranging from comparing tax collections to national accounts data through to extrapolation from random audit results.

In Australia, in relation to GST where revenue can more readily be compared to national accounts data, our efforts were flagged in paragraph 154 of our last submission and we now publish a tax gap methodology as part of our annual reporting cycle, starting in the 2011-12 Commissioner's annual report. In addition, we have published a tax gap for luxury car tax and are exploring options to estimate tax gaps for other indirect taxes such as excise duties. (see also recommendation 6)

In relation to income tax, we are doing exploratory work on potential tax gap measures for aspects of income tax.

To develop income tax gap measures using high level data, such as the national accounts, requires a detailed understanding of the underlying data and may involve complex manipulation of the published data to ensure its comparability with the taxation data.

Random audits can provide a reasonably accurate base from which to extrapolate, assuming the random audit sample is big enough. They may, with a big enough sample, illustrate the fact that a tax gap can be driven by a range of behaviours, from outright evasion to, for instance, inability to pay debts.

The difficulty is, as discussed at earlier hearings, that the number of random audits required is large (at least several thousand) and would significantly divert resources from existing audit programs, which deliberately target high risk taxpayers. Random audits would also be intrusive for low-risk taxpayers. Finally, the validity of the results from random audits is highly dependent upon achieving a high degree of consistency in the audits, which in practice may be difficult to achieve.

One option may therefore be a mix of methodologies. The UK, for instance, has not found it possible to develop a "top down" approach for direct taxes, but relies on a mix of methods and data, including audit results and expert analysis of the effect of known risks to revenue.

Even then, the UK measurement, while indicative, is not regarded as completely comprehensive.

We continue to monitor, as noted in paragraph 153 of our earlier submission, methodological developments in relation to the tax gap.

Other tax gap methodologies examined include taxpayer surveys. However, there is a concern that surveys for tax gap purposes are expensive and again, may be intrusive. There is a further concern that survey results may not always be reliable, given potentially low response rates and a possible tendency by respondents to understate any non-payment.

Some commentators, less convincingly, have suggested comparisons with changes in the amount of cash circulating in the community (on the basis that the cash economy is a major driver of a tax gap) and measures of changes in the rate of use of electricity (since electricity use is sometimes regarded as a proxy for economic activity).

Of course, neither of these measures is comprehensive or sufficiently reliable. In reality, it would be unlikely that a cash economy would be the only contributor to a tax gap, and a measure of electricity use is probably not appropriate in today's digital economy.

In the meantime, the ATO has focussed primarily on measuring "compliance effectiveness". The "compliance effectiveness" work is around a series of measures which align with the OECD "Four Pillars of compliance" namely registration, correct lodgement, correct

reporting, and payment on time). It was first reported by our then Commissioner of Taxation to the Committee for Economic Development of Australia in February 2011 and has been further reported through the *Compliance Program 2012-13 - Appendix 07 Evaluating our performance 2011-12*.

For individuals, for example, compliance effectiveness measures are:

- the numbers of individual TFN registrations compared to the numbers in the population (adjusted for non-residents);
- salary and wages reporting in income tax returns compared to Australian Bureau of Statistics data about salary and wages;
- numbers of returns lodged on time compared to numbers lodged in total; and
- numbers of taxpayers paying on time compared to numbers paying by 30 June of the financial year in which they are due.

We have equivalent measures for other market segments. In particular, in the 2012 annual report, there was information on the trend in company profits compared to income tax payable (showing that over time they were moving roughly together).

This compared profits and net income tax from company tax returns with adjusted “gross operating surplus” for companies. “Gross operating surplus”, calculated by the Australian Bureau of Statistics, is a measure of economy-wide profit in the corporate sector. It is adjusted for this purpose, to exclude the elements which relate to exempt companies and add back interest received and inventory valuation adjustments.

We are updating with a view to publishing the results of our compliance effectiveness measures in the first quarter of the new financial year. In some ways, these are of more benefit than a macro-level measure because they give at least some detail about where problems are arising.

We would expect to be able to report by the end of this calendar year, including to the Committee if it wishes, on further consideration of tax gap issues.

**Recommendation No. 6, Paragraph 4.55**

That the ATO publicly release its tax gap analysis relating to Goods and Services Tax collections when the analysis has been completed.

**ATO response: Supported.**

This analysis was released in the *Commissioner of Taxation Annual Report 2011-12* pp 76-78.

The ATO published *Measuring tax gaps in Australia for the GST and the LCT* on its website at <http://www.ato.gov.au/content/00336240.htm>

The analysis confirmed the tax gap is small compared to most modern countries, and is trending down.

**Recommendation No. 7, Paragraph 5.24** That the ATO publish information regarding the implementation of JCPAA recommendations on its website alongside those of other ATO scrutiny bodies.

**ATO response: Supported.**

From 1 July 2013, the ATO will publish information regarding implementation of JCPAA recommendations on its website, as it currently does with recommendations made by other ATO scrutineers.



Geoff Leeper  
Acting Commissioner of Taxation

16 May 2013

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**Australian Government**

**Australian Taxation Office**

Joint response by the ATO and the Commonwealth  
Ombudsman to JCPAA report 434



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## INTRODUCTION

This paper provides the joint response of the ATO and Commonwealth Ombudsman's office to the 2 recommendations made in JCPAA report 434.

Also provided is background information regarding the inception and implementation of the Ombudsman Review Request complaint process, which is relevant to the consideration of Recommendation 1 of the report.

## RESPONSE

### **Recommendation 1:**

- *That the Australian Taxation Office and Commonwealth Ombudsman review all complaints rectified through the 'last chance referral' process to determine whether there are any systemic administrative deficiencies within Australian Taxation Office complaint review and handling processes.*
- *That both organisations provide a joint response to the Committee briefly outlining their findings and the steps taken to rectify any systemic administrative deficiencies identified.*

## BACKGROUND TO THE 'LAST CHANCE REFERRAL' COMPLAINT PROCESS

In 2010-11, complaints to the Ombudsman concerning the ATO increased by 43% on the previous year<sup>1</sup>. A review of complaints identified that, of all cases investigated, complaints were most commonly<sup>2</sup> resolved following provision of a better explanation to the complainant. It also identified that the ATO made consistent efforts to provide remedies to issues identified in Ombudsman investigations.

Consultation between the Ombudsman and the ATO led to the creation of the 'one last chance' referral process for complaints previously considered finalised by the ATO, but later assessed by the Ombudsman as containing an issue that could easily be resolved by the ATO, given a second chance.

The process itself allows the ATO a further opportunity to review complaint issues, potentially alleviating the need for an investigation by the Ombudsman. This typically provides a quicker resolution of issue(s) for a taxpayer than if the Ombudsman conducted a full investigation. It also provides the ATO an opportunity to learn from these complaints and further improve its complaint handling practices.

The program, later renamed the Ombudsman Review Request, commenced in October 2011. A complaint would be considered for referral to the ATO as an Ombudsman Review Request where:

- the complaint was considered and finalised by the ATO
- the issues are relatively straightforward and could be resolved quickly
- in the Ombudsman's opinion:
  - a better explanation is required
  - the issue has not been addressed by the ATO
  - the issue remains even after a solution has been delivered.

<sup>1</sup> Commonwealth Ombudsman Annual Report 2010-11- Taxation Ombudsman, page 134

<sup>2</sup> Annual report page 135 - The most common remedies were better explanations (34%)

It was agreed that the Ombudsman would include a 'cause' indicator in the referral notification, which was one or more of:

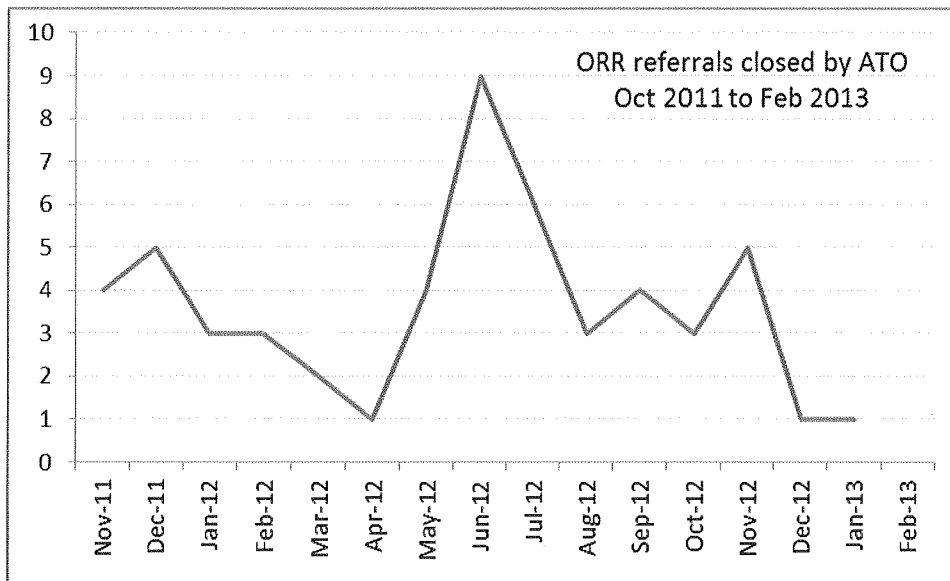
- Behaviour
- Contact/Access
- Deficient Outcome
- Explanation
- Reasonableness
- Timeliness
- Unresolved
- Other

A summary of the cause indicators recorded for the complaints referred under this process is included below under 'Overview of the analysis'.

## ANALYSIS OF OMBUDSMAN REVIEW REQUESTS

### Overview of the analysis

Since the process began in October 2011, a total of 54 Ombudsman Review Requests have been referred to the ATO and finalised, up to the end of February 2013.



Causal Issue (primary issue only)	Number	%
Behaviour	2	4
Contact Access	5	9
Deficient outcome	1	2
Explanation	35	65
Reasonableness	1	2
Timeliness	1	2
Unresolved	9	16
Other	0	0
<b>TOTAL</b>	<b>54</b>	



In each case, the ATO successfully identified and addressed issues in a timely manner. The Ombudsman has provided positive feedback to the ATO regarding its handling of these complaints. Complainants have also, on occasions, expressed their satisfaction.

The analysis has determined that whilst the ATO's complaint procedures and processes are sound, their application needs to be better implemented in some cases. Three main areas for improvement are detailed below.

### **Complaint Management areas for Improvement**

In terms of complaint management and processes, analysis of the Ombudsman Review Requests indicates that the ATO may need to make improvements in:

- *The quality of advice/ explanations to taxpayers*  
Of the Ombudsman Review Request complaints analysed, a better or a different explanation was beneficial in 41 cases. This reflects the need to ensure that explanations provided to complainants address their individual circumstances and are provided in a form that takes into account their level of education and knowledge of tax processes. Further training in the use of plain English, will be offered to complaint staff.
- *The examination and resolution of issues*  
In approximately 20 of the Ombudsman Review Request complaints reviewed there were indications that the complainant was not happy with the way their complaint issues were investigated and/or resolved. The reasons for dissatisfaction varied, in some cases timeliness of resolution of their ATO complaint was an issue, whereas in other cases the complainant either didn't understand or disagreed with the proposed resolution of the complaint by the ATO.
- *The use of internal ATO complaint escalation processes to ATO review prior to escalation to the Ombudsman's Office*  
Of the 50 Ombudsman Review Request complaints that had previously been managed by the ATO as a complaint, only a small number were escalated to ATO Review, the highest level of independent complaint review in the ATO. It is not ascertainable whether complainants were offered the option to seek escalation of their complaint issues to an ATO review or if they chose not to. Escalation to ATO review is an option which is provided in the existing ATO complaints procedures and policies.

The ATO is undertaking a program of work to make improvements to its complaints and compliments systems. Work has been streamed into three key areas;

- *Cause – Reduce the issues that lead to negative feedback*
- *Process – Handle feedback and complaints efficiently and effectively*
- *Intelligence – Analyse and learn from feedback and complaints*

Improvements to date include the consolidation of the complaints capturing processes into a single process, implemented 1 July 2012. Since the single complaint process was implemented, the average complaint handling time for tax practitioners has improved: reducing the average time since July 2012 from 21 days to 13 days.

Over the 2011-2012 financial year, the ATO also had an increased focus on resolving aged complaints. A key activity for the Complaints and Compliments system is to further develop our analytical capability, including looking for new ways including text mining, to better analyse and learn from complaints data.

The one last chance program was introduced because of the confidence the Ombudsman's office had in the ATO's complaint process. The positive outcomes from the program pave the way for re-referral of a greater number of complaints to the ATO, for quicker resolution and to identify more ways to further improve the complaints management process.

### **Recommendation 2**

- *That the Australian Taxation Office and Commonwealth Ombudsman examine why complainants are initially taking complaints to the Ombudsman, rather than approaching the Australian Taxation Office, and that both organisations take steps to ensure complaints are sent to the Australian Taxation Office in the first instance.*
- *That both organisations provide a joint response to the Committee briefly outlining their findings and the steps taken to rectify the situation*

## **COMPLAINTS TO THE OMBUDSMAN**

The Ombudsman undertook an analysis of complaint numbers received about the ATO and two other comparable Australian Government agencies. The table below provides a comparison of complaints received for each of the three agencies in 2011-12.

Table 1: Commonwealth Ombudsman – ATO (and other large agency) complaints received 2011-12

<b>Complaints received</b>	<b>ATO<sup>3</sup></b>	<b>Centrelink<sup>4</sup></b>	<b>Child support<sup>5</sup></b>
By agency	38,037	51,155	19,192
By Ombudsman about the agency	2,771	6,355	2,228
Ombudsman complaints as a % of agency total	7%	12%	12%
Complaints as a % of total complaints received by the Ombudsman <sup>6</sup>	12%	28%	10%
Complaints referred to agency in some form	1,477	2708	847
Ombudsman complaints referred to agency as a % of total agency complaints to Ombudsman	53%	43%	38%
Ombudsman complaints referred to agency as a % of total agency complaints	4%	5%	4%

<sup>3</sup> ATO Complaints and feedback report – Feb 2013, page 4

<sup>4</sup> Department of Human Services – Annual report 2011-12, page 60

<sup>5</sup> Department of Human Services – Annual report 2011-12, page 61

<sup>6</sup> Commonwealth Ombudsman Annual Report 2011-12 figure 4.2

Complaints about the ATO amounted to approximately 12% of all complaints received by the Ombudsman in 2011-12. The number of complaints received by the Ombudsman about the ATO represents around 7% of complaints made directly to the ATO.

A comparison with two other agencies indicates that complainants are less likely to approach the Ombudsman after complaining to the ATO (7%) compared to the other agencies (12%). However, complainants about the ATO are more likely to approach the Ombudsman first (53%) rather than the agency, compared to complainants about Centrelink or the CSA first (43% and 38%).

A comparison of complaints received by the Ombudsman and those then referred to the agency, as a percentage of the total of the agency's complaints, suggests the pattern of complaining to the Ombudsman first about the ATO (4%) is not unusual.

## WHY SOME COMPLAIN TO THE OMBUDSMAN FIRST INSTEAD OF THE ATO?

### Common complaints

As previously reported to the committee, complaints to the Ombudsman regarding the ATO in 2011-12 were most commonly about:

- income tax refund delay
- other processing issues
- debt recovery actions
- superannuation
  - time taken in the investigation of unpaid superannuation entitlements owed to employees
  - imposition of excess contributions tax
- delays in processing Australian Business Number (ABN) applications
- audit actions by the ATO, most often in relation to goods and services tax matters.

A common feature of these complaint matters is that there is usually a time critical element. It is not unusual for a complainant to pursue the 'next best' action in an endeavour to escalate the matter to achieve a quicker result. It is also usual that a subsidiary factor in these complaints is that they occur during a campaign period (e.g. tax return lodgement) and callers may call the Ombudsman's Office and advise of difficulties in contacting the ATO regarding their problem (due to issues such as telephone wait times).

Information provided by complainants on first contact with the Ombudsman is often presented in one of the following ways:

- *"I have complained many times but don't seem to be getting anywhere"* - this typically means that they have had several contacts with the ATO and confuse 'complaining' about their issue with making a formal complaint. When the benefit of the formal complaint process is explained to the complainant, they are usually happy to follow the process.
- *"ATO told me to contact the Ombudsman"* - some complainants demand an instant fix and resist internal escalation of their complaint within the agency. Staff, when pressed for an immediate solution, endeavour to assist and sometimes refer a complainant to the Ombudsman.
- *"I want to fix the problem but I don't want to create more problems for myself"* (e.g. fear retribution, like an audit, from making a complaint) - this type of complainant is happy to pursue the formal complaint process with the ATO once we have assured them the process seeks to fix the problem, not identify targets and is the appropriate approach.

## How Found

'How found' statistical information<sup>7</sup> for 2011 ATO complainants, indicates that complainants approached the Ombudsman's office predominantly because they had either been referred by the ATO, searched the internet or had previously approached the Ombudsman. Use of the internet (Ombudsman 15% or general search 12%) accounted for 27% of approaches and this trend is likely to continue with greater internet usage.

Table 2: Commonwealth Ombudsman – ATO complaints 2011 – 12 How found

How the complainant found out about the Ombudsman	%
Agency complaining about (ATO)	16%
Ombudsman internet	15%
Internet search	12%
Previously used Ombudsman	10%
Telephone listing	6%
Don't know*	21%
Other	20%

\* Where the information is not available, 'don't know' is recorded.

## Advice to complainants by the ATO

Information made available to complainants about how to complain to the ATO is not difficult for taxpayers to find. Advice about when and how to complain is available from its homepage<sup>8</sup> either by entering the word 'complaint' in the 'Search for' box, or by clicking on the 'Complain, compliment or make a suggestion' option the drop down list which appears after clicking on 'Contact us'.

The content of the advice provided to taxpayers regarding their right to complain, informs<sup>9</sup>:

*We are committed to treating complaints seriously, dealing with them quickly and learning from them. We recommend that you:*

- *first, try to sort it out with the tax officer you've been dealing with (or phone the number you've been given)*
- *if you're not satisfied, talk to that officer's manager*
- *if you're still not satisfied, lodge a complaint.*

Several methods of lodging a complaint are explained.

The same page informs taxpayers of *Other avenues available to you*, which further re-enforces the need to try to resolve the matter with the ATO first.

<sup>7</sup> Resolve records ATO complaints 2011 which were referred back to the ATO - 'how found' – statistical information obtained on approach by complainant

<sup>8</sup> [www.ato.gov.au](http://www.ato.gov.au)

<sup>9</sup> [www.ato.gov.au](http://www.ato.gov.au) Complaints, compliments and suggestions - Your right to make a complaint

Table 3: Extract from [www.ato.gov.au](http://www.ato.gov.au)

### Other avenues available to you

If you have a complaint about the ATO, you should try to resolve it with us first. If you are unable to, or you are dissatisfied with the way we have handled your complaint, the Taxation Ombudsman may be able to help you.

You can contact the Ombudsman:

- on the National Complaints Line:  
**1300 362 072**
- at [www.ombudsman.gov.au](http://www.ombudsman.gov.au)
- by writing to

The Taxation Ombudsman  
GPO Box 442  
CANBERRA ACT 2601

Anecdotal information provided by complainants on first contact with the Ombudsman (see Common complaints) suggests that they believe that complaining to the ATO is the same as making a complaint. The Ombudsman's experience in dealing with these complaints is that multiple contacts with the ATO about the same issue do not mean that the matter is automatically escalated by the ATO or transitioned into a formal complaint.

Whilst the ATO website information seems adequate to direct complainants to the ATO in the first instance, complainants who may be frustrated or dissatisfied with the way their matter has been handled, are likely to seek other remedies instead of consulting the ATO (website) further.

As previously reported to the committee<sup>10</sup>, the Ombudsman provided feedback to the ATO regarding the need for better communication where the ATO identifies an issue that will impact on taxpayers.

It remains the Ombudsman's view that better information, earlier, will reduce the need for a taxpayer to call the ATO in the first instance. If there is a problem, providing a brief update on the homepage of the ATO website, with a link to what to expect and what to do next, would avoid taxpayers having to call, especially in peak times like lodgement time.

## CURRENT TREND AND OMBUDSMAN RESPONSE

As part of an overall review of complaint handling processes, in September 2012, the Ombudsman identified the trend of complaining to the Ombudsman first as an area for improvement. As 70% of all complaints received by the Ombudsman were made by telephone<sup>11</sup>, changes were made to the Auto Attendant (incoming call messaging and option selection) to direct all callers, rather than just the ATO, to complain to the agency in the first instance.

The updated Auto Attendant process commenced 28 November 2012 and had an immediate effect on ATO complaint call numbers.

<sup>10</sup> Submission by the Commonwealth Ombudsman – JCPAA Annual hearing September 2012 - Income Tax Refund Integrity program 2011, page 4

<sup>11</sup> Commonwealth Ombudsman Annual Report 2011-12, page 41

Table 4: Commonwealth Ombudsman – ATO complaints received by telephone<sup>12</sup>  
Dec 2012 – Feb 2013

Month	Total callers	Referred to ATO	Continued to queue
December 2012	177	95 (54%)	82 (46%)
January 2013	177	97 (55%)	80 (45%)
February 2013	200	99 (50%)	101 (50%)
<b>Total</b>	<b>554</b>	<b>291 (53%)</b>	<b>263 (47%)</b>

Even though the change to the Auto Attendant is only recent (November 2012) it has positively affected the first complaint trend, as illustrated below:

Table 5: Commonwealth Ombudsman – ATO complaints received (all methods) Dec 2012 – Feb 2013

Complaints received	2012-13 (Ytd to Feb 2013)	2011-12
By ATO <sup>13</sup>	19,274	38,037
By Ombudsman about the ATO	1,352	2,771
Ombudsman complaints as a % of ATO	7%	7%
Complainant then referred to ATO	668	1,477
Ombudsman complaints referred to ATO as a % of total ATO complaints to Ombudsman	49%	53%
Ombudsman complaints referred to ATO as a % of total ATO complaints	3%	4%

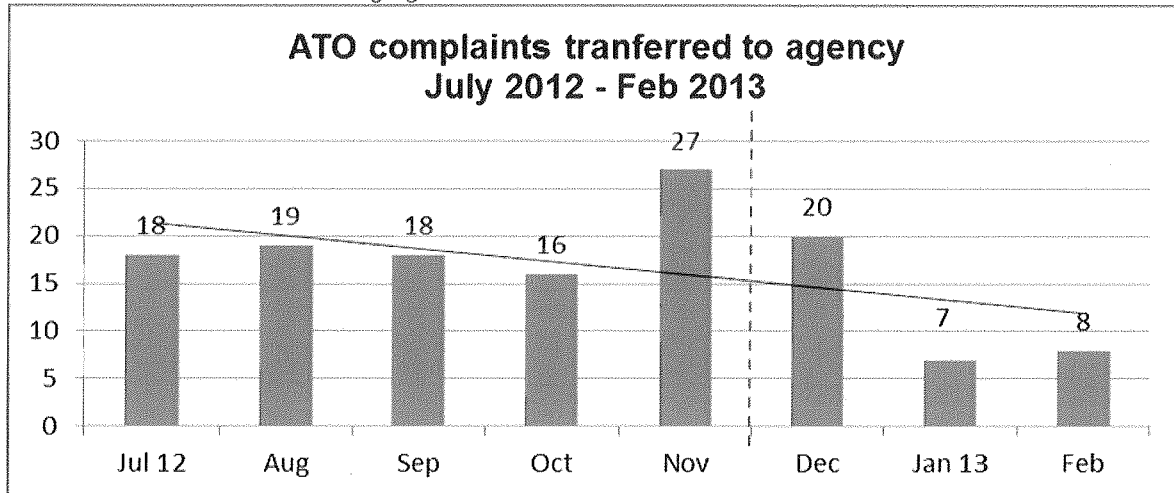
Apart from complaining via the telephone, complainants can also complain to the Ombudsman via an on-line complaint form, in writing, by email or in person, at one of the Ombudsman's offices. How found data reveals that 27% of complainants found the Ombudsman via the internet. The Ombudsman considers that there is scope to further influence complainant behaviour (towards complaining to the agency first) by improving the Ombudsman's on-line complaint process and work has commenced to redesign the on-line form and improve information on the Ombudsman's website.

Directing complainants to the ATO in the first instance has reduced the number of complaints transferred to the ATO by the Ombudsman under the 'assisted transfer' program. As part of the strategy to reduce complaints to the Ombudsman, this program will no longer be used and all complainants will be referred back to the ATO to make a complaint.

<sup>12</sup> Qmaster reporting 29 Nov 2012 – 28 Feb 2013

<sup>13</sup> ATO Complaints and feedback report – Feb 2013, page 4

**Chart 1:** Reducing number of transferred complaints (auto transfer program) following the introduction of the new Auto Attendant messaging on 28 November 2012



## SUMMARY

The problem of complainants approaching the Ombudsman about an agency before first complaining to that agency is not unique to the ATO. However, a comparison with other agencies which are the source of a high volume of complaints to the Ombudsman, suggests that this behaviour is more common among those who wish to complain about the ATO.

Strategies applied by the Ombudsman late in 2012, have already reduced the number of occurrences and other improvements planned for 2013 are expected to have a further positive influence on this behaviour.

The ATO and the Ombudsman recognise that, in most cases, the best and quickest way for a taxpayer to solve a problem is to try to resolve it directly with the ATO, including by making a complaint to the ATO. It is only where the complaint cannot be resolved by the ATO and turns into a dispute, that the Ombudsman should become involved.