



Australian Government
Australian Taxation Office

Taxpayers' charter

Expanded version

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COMMISSIONER'S FOREWORD



We want to manage the tax system in a way that builds community confidence. To do this, we need to have a relationship with the community based on mutual trust and respect.

In building that relationship, we:

- are open, transparent and accountable in our dealings with the community
- are professional, responsive and fair, taking into account your circumstances and previous compliance behaviour
- try to make it as easy as possible for you to comply with your tax obligations
- help you to comply by giving you advice and information you can rely on
- try to reduce the cost to you of complying, and
- are firm with those who try to avoid their obligations and effective in bringing them to account.

The taxpayers' charter explains what you can expect from us in meeting these commitments.

It has received strong community support and we are committed to following it in all our dealings with you.

Michael D'Ascenzo
Commissioner of Taxation

INTRODUCTION

The charter sets out the way we conduct ourselves when dealing with you. It will help you to understand:

- your rights
- the service and other standards you can expect from us
- your important tax obligations, and
- what you can do if you are not satisfied with our decisions, actions or service, or you want to make a complaint.

It is for everyone who deals with us on tax, including superannuation, excise and the other laws we administer.

We review the content of this publication regularly and also monitor how well we meet the commitments we make. We do this with input from taxpayers, our staff and others.

(This publication expands on the information about your rights, your obligations and how to be heard that appears in the *Taxpayers' charter – what you need to know.*)

❗ Throughout this publication, unless we say otherwise, 'tax' means all matters dealt with by the Tax Office.

Your rights

You can expect us to:

01

Treat you fairly and reasonably

02

Treat you as being honest in your tax affairs unless you act otherwise

03

Offer you professional service and assistance to help you understand and meet your tax obligations

04

Accept you can be represented by a person of your choice and get advice about your tax affairs

05

Respect your privacy

06

Keep the information we hold about you confidential in accordance with the law

07

Give you access to information we hold about you in accordance with the law

08

Give you advice and information you can rely on

09

Explain to you the decisions we make about your tax affairs

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Respect your right to a review

11

Respect your right to make a complaint

12

Administer the tax system in a way that minimises your costs of complying

13

Be accountable for what we do

01

Treating you fairly and reasonably

We will:

- treat you with courtesy, consideration and respect
- behave with integrity and honesty
- act impartially
- respect and be sensitive to the diversity of the Australian community
- make fair and equitable decisions in accordance with the law, and
- resolve your concerns, problems or complaints fairly and as quickly as possible.

MAKING FAIR AND EQUITABLE DECISIONS

We apply the law consistently when we make a decision about your tax affairs. However, we listen to you and will take your circumstances into account if they are relevant to the decision and the law allows us to.

➤ For more information see our publication *Treating you fairly and reasonably*.

02

Treating you as being honest in your tax affairs unless you act otherwise

We presume you tell us the truth and that the information you provide is complete and accurate unless we have reason to think otherwise.

We recognise that people sometimes make mistakes when trying to meet their tax obligations. We differentiate between mistakes and deliberate actions. If you make a mistake, we give you the opportunity to explain. We listen to you and take your explanation into account.

SELF ASSESSMENT

The federal tax system is based on self assessment.

This means you prepare the information you need to claim your entitlements and meet your obligations and report this information to us. Based on this information, you either make or receive a payment.

However, we have a responsibility to the community to ensure everyone complies with the tax laws. These laws give us time to review information you have given to us. In relation to income tax, for most people we have two years from the date of their assessment; for some others it is four years. Where there is evasion or fraud there is no time limit.

If we check your information, it does not mean we think you are dishonest but where we find discrepancies, we take follow-up action.

If you have given us information and later realise that it was wrong, let us know as quickly as possible. If correcting the mistake means we owe you money we will pay it to you. We will also pay you any interest you are entitled to.

If you come forward to tell us about a mistake that means you owe us money, we will ask you to pay the money and may also charge you interest. However, in most cases we will reduce any penalty that may apply.

➤ For more information see our publication *Your honesty and complying with the tax laws*.

03

Offering you professional service and assistance to help you understand and meet your tax obligations

To do this, we:

- help you understand your rights and entitlements in our dealings with you
- give you our names. In very limited circumstances, where safety is an issue, we may give another form of identification. In many situations we introduce ourselves by our first name. However, if you ask or where we initiate contact with you – for example, to check information you have provided – we provide full names
- give you contact details so you can get further information if you need it. Where you have a more complex query, we put you in contact with someone who can help you
- get back to you when we say we will. If we cannot help you immediately, we take your contact details and get back to you as soon as possible
- aim to provide timely responses to your enquiries and requests. Our timeliness standards are published on our website at www.ato.gov.au, and
- apologise for our mistakes and fix them as quickly as possible.

To make it as easy as possible for you to comply with your tax obligations we:

- work with the community to develop services, publications and other information that meet community needs
- try to use plain and clear language in our publications and when speaking or writing to you, and
- provide access to our telephone enquiry services for the cost of a local call across Australia.

Where possible, we provide access to advice and information in a way that meets your needs. We:

- provide a telephone enquiry service for Aboriginal and Torres Strait Islander people who have personal tax enquiries
- provide some of our information in languages other than English through our website, www.ato.gov.au
- conduct seminars and workshops for people from non-English speaking backgrounds and Aboriginal and Torres Strait Islander people
- regularly broadcast tax information in other languages on SBS radio, through the National Indigenous Radio Service, and in ethnic and Indigenous newspapers
- have bilingual staff members attend a wide range of community events and festivals, to answer tax questions and distribute tax information
- provide wheelchair access to our offices
- take calls from non-English speaking taxpayers through the Translating and Interpreting Service (TIS), and
- take calls through the National Relay Service from taxpayers with a hearing or speech impairment.

04

Accepting you can be represented by a person of your choice and get advice about your tax affairs

You can get help with your tax affairs and in dealing with us. You can have different people deal with us on different matters. Help may include preparing tax returns, activity statements and objections against assessments; and getting advice about your tax affairs.

In most situations you can choose any person to help you but the laws set out who can charge a fee for providing this help.

Generally, only a registered tax agent can charge a fee for handling your tax affairs.

However, the following professionals can charge a fee for handling your tax affairs in certain circumstances:

- barristers or solicitors – for preparing objections, conducting cases in tribunals or courts and providing advice
- licensed financial advisers – for providing tax advice about financial transactions, arrangements or plans; and
- superannuation fund administrators – for the administrative services they provide as part of running self managed superannuation funds.

The following people are allowed to charge a fee for business activity statement services:

- members of a recognised professional association that represents accountants and tax practitioners
- bookkeepers working under the direction of registered tax agents
- people or businesses that provide payroll services to employers, but only for pay as you go withholding matters, and
- customs brokers, but only for goods and services tax, wine equalisation tax and luxury car tax matters.

You are still responsible for the accuracy of information you give us even if someone else, including a registered tax agent, helps you to prepare a tax return or other tax document.

The person you choose to help you can also make enquiries for you, answer our requests for information or negotiate on your behalf in most situations.

Because we need to protect your privacy and keep the information we hold about you confidential, you need to tell us if you want a person to deal with us on your behalf.

You can have another person present with you at any interview you have with us. However, if you have been given a formal notice under the tax laws to attend an interview and answer questions, you must answer the questions yourself.

If you bring an interpreter to a formal interview because you do not speak English, you are allowed to answer through the interpreter.

Generally, when we contact you to ask for information, we let you know that you can consult your representative before answering. We give you reasonable time and opportunity to do this.

You are legally entitled to keep some information confidential. Certain information and advice from your barrister or solicitor can remain in confidence between you and that person. This is referred to as legal professional privilege. In some circumstances, we allow some advice you have received from a professional accounting adviser to remain in confidence between you and that person.

If you sustain loss or other damage because of negligence or breach of contract by a tax professional, you can seek compensation from them.

➤ For more information see our publication *Who can help with your tax affairs*.

05

Respecting your privacy

In administering the tax laws, we collect information about you. We may get this information from you or from other parties. We must respect your privacy and keep your information confidential.

In collecting your personal information, we:

- do this in a fair and lawful way that is not unreasonably intrusive
- tell you why we are asking for the personal information, and
- tell you for what purpose it will be used – for example, to help administer the tax laws.

In keeping your personal information, we:

- keep the information safe and secure
- let you see the personal information we hold about you unless the law requires or allows us to refuse, and
- take reasonable steps to ensure the accuracy of the personal information we hold about you.

In using your personal information, we only:

- use your information in accordance with the law, and
- disclose it to another person or organisation if we are authorised by the law to do so.

The law allows us to disclose your personal information to others for specific purposes. These purposes include checking your eligibility for government benefits, law enforcement and collecting statistics. Other agencies can only use the information for the purpose for which it was disclosed to them, and are bound by the *Privacy Act 1988* and tax law secrecy provisions relating to that information.

If you think that your privacy or the confidentiality of your tax information has been breached because of our actions, your first step should be to try and resolve it with the tax officer you have been dealing with (or phone the number you have been given).

If you are not satisfied, talk to the tax officer's manager. If you are still not satisfied, you can make a complaint (see page 11).

THE PRIVACY COMMISSIONER

If you are not satisfied with the way we have handled your complaint, the Privacy Commissioner may be able to help you. The Privacy Commissioner has broad powers to investigate complaints about breaches of privacy. These include obtaining information and documents, and examining witnesses. If the Privacy Commissioner decides to investigate a complaint and finds that there has been a breach of privacy, they may make various determinations, enforceable by the courts, including compensation.

You can contact the Privacy Commissioner by:

- phoning the privacy hotline on **1300 363 992**, or
- writing to

Office of the Privacy Commissioner
GPO Box 5218
Sydney NSW 2001

➤ For more information see our publication *Your privacy and the confidentiality of your tax affairs*.

06

Keeping the information we hold about you confidential in accordance with the law

The tax laws have secrecy provisions about using and disclosing your information.

Tax officers can only look at, record, discuss or disclose information about you when it is a necessary part of their job or where the law specifies that they may.

We will not disclose your information to any person or organisation unless the disclosure is authorised by the law. The most common reasons for disclosing your information are to check your eligibility for government benefits, for law enforcement reasons and for collecting statistics.

The secrecy provisions in the tax laws also bind the recipients of your information.

If you contact us to discuss your tax affairs, you must have some proof of your identity. For example, if you phone us, you could prove your identity by giving your date of birth, your address (as notified to us previously) and details from a Tax Office-generated notice. Other information can also be used as proof depending on your circumstances.

➤ For more information see our publication *Your privacy and the confidentiality of your tax affairs*.

07

Giving you access to information we hold about you in accordance with the law

The *Freedom of Information Act 1982* gives you the right to have access to information about you in documents we hold. You can also get access to documents that help us make decisions, such as public rulings, Tax Office procedures and guidelines.

Under the Act:

- we may refuse to give you access to documents because they are exempt documents – for example, where disclosure could reasonably be expected to prejudice an investigation or the proper administration of the law
- you have the right to ask us to change the personal information we hold about you if you think that the information is incomplete, incorrect, out of date or misleading
- you have the right to be given our reasons for decisions about freedom of information requests and the right to have these decisions independently reviewed, and
- there are prescribed fees and charges for providing information.

If you want to access any of our documents, you should contact us first. We can provide copies of some of the more commonly requested documents without the need for you to make a freedom of information request. For example, we can provide a copy of any of your recent notices of assessment free of charge. We can also provide a copy of any of your recent tax returns, although there may be a small fee.

➤ For more information see our publication *Accessing information under the Freedom of Information Act*.

08

Giving you advice and information you can rely on

We aim to provide complete, accurate and consistent advice and information to make you aware of your rights and entitlements and to help you to understand and meet your obligations.

We offer advice and information that give our view of how taxation, superannuation, excise and other laws we administer apply. This advice and information can be oral or written and ranges from the specific to the general – from advice given to you personally about how the law applies to your particular circumstances, to published information about how the law applies generally.

We are committed to providing you with advice and information you can rely on, so we make every effort to ensure that it is correct.

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

The level of protection you get from us making an adjustment to increase your liability or decrease your entitlement, or from being charged interest or having to pay a penalty, varies depending on:

- the type of advice you rely on
- the law it covers, and
- the reason for the mistake.

In some cases, time limits set by law will not allow us to make any adjustments.

We offer two broad types of advice and information – rulings and general advice.

RULINGS

A ruling sets out how we will apply the law in a given set of circumstances. Rulings provide you with the greatest certainty because we are legally bound to apply the law as set out in the ruling.

There are three types of ruling: public, private and oral.

Public ruling

A public ruling is a published statement that sets out our view of how the law applies in circumstances that are common to many taxpayers. If a ruling applies to your circumstances and you follow the advice it contains, we are legally bound by it.

We also provide two special types of public ruling:

- A product ruling is advice for all taxpayers about a particular scheme (for example, an investment scheme).
- A class ruling is advice for a particular class of taxpayers about a particular scheme (for example, a ruling for employees about a retirement scheme provided for them by their employer).

All types of published written advice that explain how indirect taxes (goods and services tax, wine equalisation tax and luxury car tax) apply – including publications – are public rulings.

Private ruling

You can ask us to give you our written opinion about the way the law applies to your circumstances in the form of a private ruling. Although we are legally bound by the ruling we give you, you can choose not to use it. Also, if you disagree with the private ruling, you can ask us to review our decision.

Written general advice we give you that simply restates parts of a law or public ruling on an indirect tax without applying it to your individual circumstances, is also a private ruling.

Oral ruling

We can give you our opinion about the way the law applies to your circumstances over the phone, as an oral ruling. However, we can only provide oral rulings about straightforward non-business income tax and Medicare levy matters. When we give you an oral ruling, we keep a record of the advice we have provided and give you a registration number for your records.

❗ Not all advice we give over the phone is an oral ruling.

Relying on our rulings

If a ruling applies to your circumstances and you follow that ruling, we must apply it. This means that if advice in a ruling is incorrect, that is, it does not correctly set out how the law applies, we will **not** increase your liability or decrease your entitlement.

However, if we are satisfied that the ruling is incorrect and disadvantages you, we may apply the law in a way that is more favourable to you, provided any time limits set by law allow us to.

If you are misled by advice in a ruling and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make a mistake when you try to follow our advice in a ruling and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

GENERAL ADVICE AND INFORMATION

We provide general advice and information in our publications and in response to your questions about the general principles of the law. Given the broad nature of this advice, it does not carry the same level of protection as a ruling. However, we make every effort to ensure that this advice and information is correct.

There are three main types of general advice: publications, written general advice and oral general advice.

Publications

Our paper and electronic publications describe how the law works in a way that you can then apply to your circumstances.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

For publications covering indirect taxes – see ‘Public ruling’, on the opposite page.

Written general advice

We usually give you written general advice if you ask us about the broad working of the law. You need to decide how the advice applies to your circumstances.

For written general advice covering indirect taxes – see ‘Public ruling’, on the opposite page.

Oral general advice

We can give you oral general advice on straightforward or simple matters. You should keep a record of the advice we give you and when you got it.

If you think this advice does not give you enough certainty about how the law applies to your circumstances, you should ask us for an oral ruling or a private ruling (see opposite page).

Relying on our general advice

If you follow our general advice and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make a mistake when you try to follow our general advice and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

ADMINISTRATIVELY BINDING ADVICE

In a limited range of circumstances – generally where the law does not allow us to give you a ruling – we will provide you with administratively binding advice.

➤ For more information see our publication *Getting advice from the Tax Office*.

ⓘ If you sustain financial loss or other damage as a result of relying on misleading or incorrect advice or information from us, you may be eligible for compensation or other legal redress.

09

Explaining to you the decisions we make about your tax affairs

We provide you with a clear explanation of decisions we make about your tax affairs, except in limited circumstances. For example:

- if another person is involved, releasing information about our decision may breach their privacy or the secrecy provisions in the tax laws, and
- if we suspect fraud, we may not release information because it might jeopardise our investigations.

If you have questions, or you think we have made a mistake, use the contact details we provide with our decision to reach the person or area of the Tax Office handling your case.

Under the law, you have the right to get a free written statement detailing the reasons for a range of decisions we make.

➔ For more information see our publication *If you're not satisfied*.

10

Respecting your right to a review

When we give you a decision about your tax affairs, we explain how you can get the decision reviewed and tell you if there are time limits.

Some reviews are carried out by us; others are done by someone outside the Tax Office.

If there are several review options, we explain how these differ. For example, some reviews look at questions of law and others involve checking that we followed the correct process in reaching the decision.

REVIEWS WE CONDUCT

If you ask, we will review many of the decisions we make about your tax affairs.

We will try to resolve any problems as quickly as possible. If we have made a mistake, we want to fix it at the least cost to both of us.

If you want us to review a decision, use the contact details we provide with the decision to contact the person or area of the Tax Office handling your case.

There are different time limits for requesting reviews for different taxes and situations. In some cases, the law gives you several years while in other cases the time limit is as short as 21 days.

Our reviews are free, except for reviews of freedom of information decisions.

Reviews are conducted by a tax officer who did not make the original decision.

11

Respecting your right to make a complaint

REVIEW FROM OUTSIDE THE TAX OFFICE

You can ask for an independent, external review of many of our actions and of decisions we make about your tax affairs. The law sets fees and time limits for applying for a review by a tribunal or appealing to a court.

The Small Taxation Claims Tribunal provides an inexpensive, quick and independent review if the amount of tax in dispute is less than \$5,000.

The Administrative Appeals Tribunal is an independent body that can review some decisions we make about your tax affairs. These include decisions on objections and decisions made under the Freedom of Information Act.

Instead of asking for the tribunal to review your case, you may be able to appeal to the Federal Court. A court hearing is more formal than a tribunal hearing. You can appear in person or be represented by a legal practitioner.

COMPENSATION

In some circumstances, you also have the right to be paid compensation.

If you feel that our actions have directly caused you to suffer a financial loss, contact our toll-free compensation assistance line on **1800 005 172**.

- There is also information about compensation and when it may be available on our website. Visit www.ato.gov.au and search for 'compensation'.

- For more information on your right to a review see our publication *If you're not satisfied*.

If you are not satisfied with our decisions, service or actions, you have the right to make a complaint. We recommend that:

- you first try to resolve your problem with the tax officer you have been dealing with (or phone the number you have been given)
- if you are not satisfied, or if you find it difficult to raise the issue with the tax officer, talk to the tax officer's manager, and
- if you are not satisfied with the way your complaint is being handled, phone our complaints line on **13 28 70**.

You can also make a complaint by:

- lodging a complaints form online. It is available at www.ato.gov.au by searching for 'complaint'
- sending a Freefax on **1800 060 063**, or
- writing to
Complaints
Australian Taxation Office
Locked Bag 40
DANDENONG VIC 3175

THE COMMONWEALTH OMBUDSMAN

If you have a complaint, you should try to resolve it with us first. If you are unable to, or if you are not satisfied with the way we have handled your complaint, the Commonwealth Ombudsman may be able to help you.

The Commonwealth Ombudsman can investigate most complaints related to tax administration. Ombudsman investigations are independent, informal, private and free.

You can contact the Commonwealth Ombudsman's office by:

- visiting their website at www.comb.gov.au
- phoning the National Complaints Line on **1300 362 072**
- visiting their nearest office (located in all capital cities), or
- writing to
Commonwealth Ombudsman
GPO Box 442
CANBERRA ACT 2601

- For more information refer to our publication *If you're not satisfied*.

12

Administering the tax system in a way that minimises your costs of complying

We try to make your dealings with us as straightforward and as convenient as possible by:

- making it easier for you to understand your tax obligations and how to meet them
- making it cheaper for you to comply by reducing the workload, time and effort involved; and
- producing products and services that make sense to you and that fit with the systems you use every day.

To do this effectively we:

- consult regularly with the community
- involve the community in the design of our products and services, and
- test prototype products and services with the people who will use them.

CLARIFYING THE LAW

We have a 'test case litigation program' under which we reimburse some or all of your legal costs if we decide your case has important implications for the administration of the revenue system.

- 🔗 For more information about the terms and conditions of the program visit our website at www.ato.gov.au and search for 'test case'.

13

Being accountable for what we do

We take the need to be accountable and meet the commitments made in this charter very seriously.

We have quality assurance processes in place for many of our decisions.

When we make a decision about your tax affairs, we explain that decision and tell you about your rights and obligations in relation to it. We also give you contact details if you have any queries or need more information.

If we cannot resolve an issue quickly, we keep you informed on our progress. We take all reasonable steps to see issues through to resolution.

We share with the public details of the issues we are confronting and the results of our actions.

We consult with the community to measure our professionalism and how well we are performing against the commitments made in this charter.

We are accountable to Parliament and to the Australian community.

Your taxation obligations

We expect you to:

01

Be truthful in your dealings with us

02

Keep records in accordance with the law

03

Take reasonable care in preparing your tax returns and other documents and in keeping records

04

Lodge tax returns and other required documents or information by the due date

05

Pay your taxes and other amounts by the due date

06

Be cooperative in your dealings with us

01

Being truthful in your dealings with us

The tax system is based on you providing complete and accurate information. This includes:

- providing correct information on your tax returns and activity statements, and when claiming fuel payments
- providing the full facts and circumstances when you seek tax advice or request a private ruling, and
- answering questions completely, accurately and honestly.

▶ For more information see our publication *Your honesty and complying with the tax laws.*

02

Keeping records in accordance with the law

The law sets out the records you must keep for tax purposes.

Keeping good records allows you to prepare accurate tax returns and activity statements as well as helping you keep track of your financial affairs. Generally, your records must be in English and you must keep them for five years.

We publish a range of information on record keeping for different tax situations. If you would like more information, visit our website or contact us.

03

Taking reasonable care in preparing your tax returns and other documents and in keeping records

You must take reasonable care in providing complete and accurate information in your tax returns, activity statements and other documents. This means you must take the amount of care that a reasonable person in your circumstances would take to meet their tax obligations.

You are responsible for your tax affairs even if someone else, including a registered tax agent, helps you.

🔗 For more information see our publication *Your honesty and complying with the tax laws.*

04

Lodging tax returns and other required documents or information by the due date

Tax returns, activity statements and a number of other documents and information must be lodged by certain dates. Penalties can apply if you do not lodge on time.

If you are having difficulty in doing this, contact us before the document or information is due. Based on your circumstances, we may be able to give you extra time to lodge.

Even if you cannot pay the amount owing you should still lodge your tax return or activity statement on time. This will avoid penalties for failing to lodge on time. We may be able to allow you extra time to pay (see the next section).

05

Paying your taxes and other amounts by the due date

You must pay the tax and other amounts you owe by the due date. If you are having difficulty doing this, contact us as soon as possible – preferably before the due date – to explain your situation.

We allow you extra time to pay when you can demonstrate you would face genuine difficulty if you had to pay by the due date but can pay the debt over a reasonable period of time. If we do enter into such an arrangement, you will normally have to pay interest on the late payment.

When collecting tax debts, we use a range of options available to us under the law. We are prompt and decisive in our actions and fair and reasonable. We listen to you, take your individual circumstances – including your payment history – into account and act consistently in accordance with our established guidelines.

06

Being cooperative in your dealings with us

The tax system is based on taxpayers complying with the tax laws voluntarily and cooperating with us. This allows us to run the tax system at a relatively low cost to the community and minimises unnecessary intrusion into your affairs and those of third parties.

We prefer to work with you cooperatively, providing you with help to meet your tax obligations voluntarily. However, if you are uncooperative or obstructive, we may need to take firmer action. For example, we have formal access and information gathering powers that we use if necessary. People who are obstructive may even be prosecuted.

We ask that you treat tax officers with the same courtesy, consideration and respect they are expected to give you. If tax officers are subjected to rude or abusive behaviour they may end an interview or phone call.

MORE INFORMATION

Other taxpayers' charter publications expand on particular rights, or on how these rights apply in particular situations.

You can view these by visiting www.ato.gov.au and searching for 'charter'. To have a copy posted to you, phone our publications line on **1300 720 092** and tell us the NAT number of the publication you want from the list below.

TAXPAYERS' CHARTER PUBLICATIONS

- *Taxpayers' charter – what you need to know* (NAT 2548)
- *Taxpayers' charter – expanded version* (NAT 2547)
- *Treating you fairly and reasonably* (NAT 2549)
- *Your honesty and complying with the tax laws* (NAT 2550)
- *Your privacy and the confidentiality of your tax affairs* (NAT 2552)
- *Getting advice from the Tax Office* (NAT 2553)
- *Accessing information under the Freedom of Information Act* (NAT 2554)
- *Who can help with your tax affairs* (NAT 2555)
- *If you're not satisfied* (NAT 2556)
- *If you're subject to enquiry or audit* (NAT 2558)
- *Fair use of our access and information gathering powers* (NAT 2559)

IF YOU HAVE AN ENQUIRY ABOUT YOUR TAX

We provide a number of ways for you to seek information from us:

- Internet www.ato.gov.au
- Fax **13 28 60** (selected information can be sent to your fax machine)
- Infolines
 - personal **13 28 61**
 - business **13 28 66**
 - superannuation **13 10 20**
 - fuel grants **1300 657 162**
 - Aboriginal and Torres Strait Islanders **13 10 30**
- Complaints **13 28 70**
- National Relay Service **13 36 77** (for people with hearing or speech impairment)
- Translating and Interpreting Service **13 14 50**

FEEDBACK ON THE CHARTER

If you have any questions or comments about this charter you can:

- email us at charterreview@ato.gov.au or
- write to

Taxpayers' Charter Team
GPO Box 9990
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