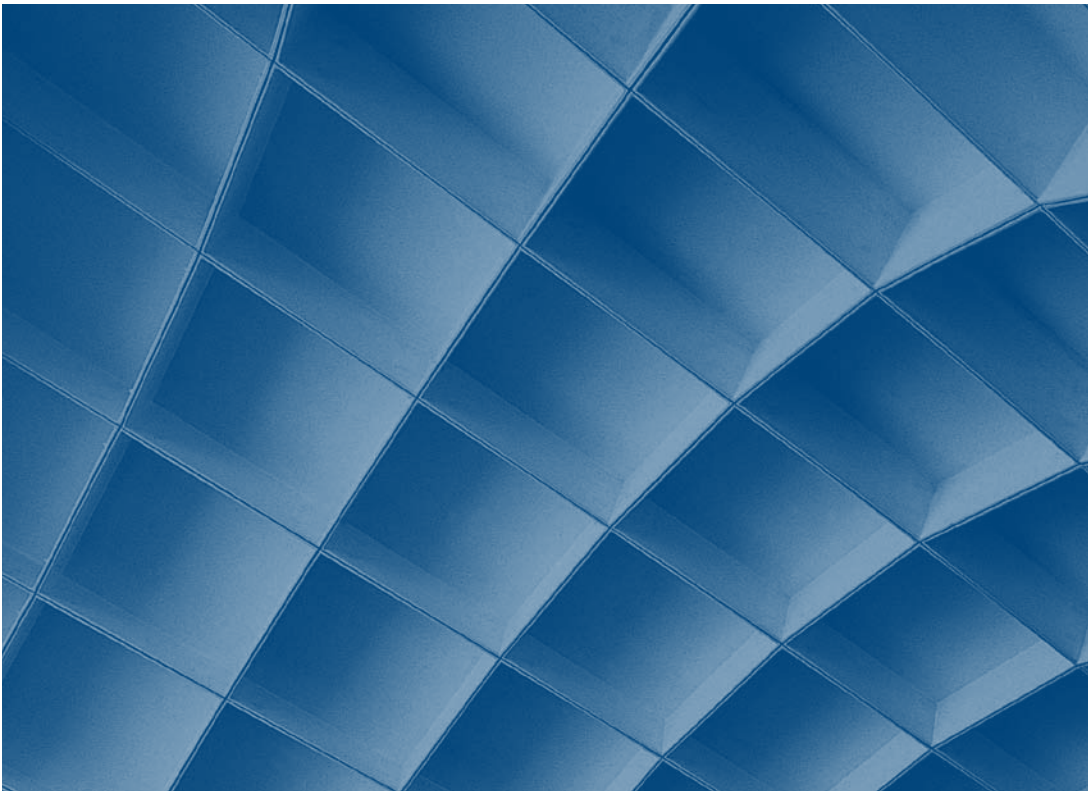




Australian Government
Australian Taxation Office

Taxpayers' charter

Treating you fairly and reasonably



OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at January 2007. 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.

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INTRODUCTION

We administer Australian tax laws fairly and openly. We try to be approachable and helpful, and take your circumstances into account.

We try to ensure everyone meets their obligations under the tax laws, so those who pay or claim the correct amounts are not disadvantaged by those who do not.

When we collect revenue or make payments, we use our powers in a fair, professional and responsible way.

We know that most people try to meet their tax obligations. We try to make sure that these people are not subjected to undue use of our powers.

Most of the standards we outline here, including those about the behaviour of tax officers, are based on the law.

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

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

TREATING YOU WITH COURTESY AND RESPECT

We treat you with courtesy, consideration and respect. We do all that we properly and reasonably can to help you understand and meet your tax obligations.

In turn, we expect you to cooperate with us and to treat us in the same way we are expected to treat you. This helps make our dealings with you as easy as possible.

However, there may be occasions where tensions arise. If you think you are not being treated with courtesy, consideration and respect, you should tell the tax officer you are dealing with. If the issue cannot be resolved, tell that officer's manager.

If we are subjected to rude or abusive behaviour, we may end an interview or phone call.

TREATING YOU AS AN INDIVIDUAL

When we make a decision about your tax affairs, we take your circumstances into account if they are relevant to the decision and the law allows us to.

Relevant circumstances may include your history as a taxpayer and your level of knowledge and understanding of the tax laws.

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.

ACTING IMPARTIALLY

Under the common law principle of natural justice, decision-makers must act fairly and without either perceived or actual bias.

We disclose, and take reasonable steps to avoid, real or apparent conflicts of interest. We do not discriminate against or favour any taxpayer. We must also act with due care and diligence.

In some situations, we give you an opportunity to be heard when we make a decision. We respect your choice to exercise your legal rights of review once we have made a decision.

We select cases to audit on the basis of research and analysis.

USING OUR POWERS FAIRLY AND PROFESSIONALLY

Parliament has given us wide-ranging powers, including powers to:

- require taxpayers to provide returns and information
- gain access to premises and documents
- require people to attend interviews and give evidence, and
- require documents to be produced.

We use these powers in a fair, professional and responsible manner. For example, if we need information you hold, we prefer to consult with you and obtain the information with your cooperation. We will only use our formal access powers if we think it is necessary.

We must use our powers in good faith. If we abuse these powers in dealing with you, you have remedies available under the law.

ACTING LAWFULLY, HONESTLY AND ETHICALLY

We must behave with integrity and honesty.

We must also follow Australian laws. These include laws that make it illegal to discriminate on the grounds of race, colour, religion, sex and disability.

If we do not meet these standards of behaviour, we may be subject to disciplinary action.

We try to make services culturally appropriate, accessible, consumer-oriented and effective.

MAKING FAIR AND EQUITABLE DECISIONS

We have a range of policies and guidelines, such as tax rulings, to help us make fair and consistent decisions.

These policies and guidelines are generally available to the public at **www.ato.gov.au**

We apply the law with balance, judgment, common sense and without bias. We may tell Treasury when we identify significant issues with the law, such as anomalies or unintended consequences.

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

ACTING CONSISTENTLY

When we interpret and apply the law, we have one view of how it applies and apply that view consistently.

We use our judgment to achieve a sensible, consistent and equitable outcome within the law.

REVIEWING OUR DECISIONS

When we make a decision about your tax affairs, we explain it to you.

We also tell you what you need to do if you wish to have our decision reviewed.

If you have questions you should contact us using the telephone number we provide with the decision.

- For more information, see our publication *If you're not satisfied* (NAT 2556). It is available at www.ato.gov.au by searching for '2556' or phone **1300 720 092** to have a copy posted to you.

MORE INFORMATION

For more information about the taxpayers' charter, visit www.ato.gov.au and search for 'charter'. To have a copy posted to you, phone **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)

