



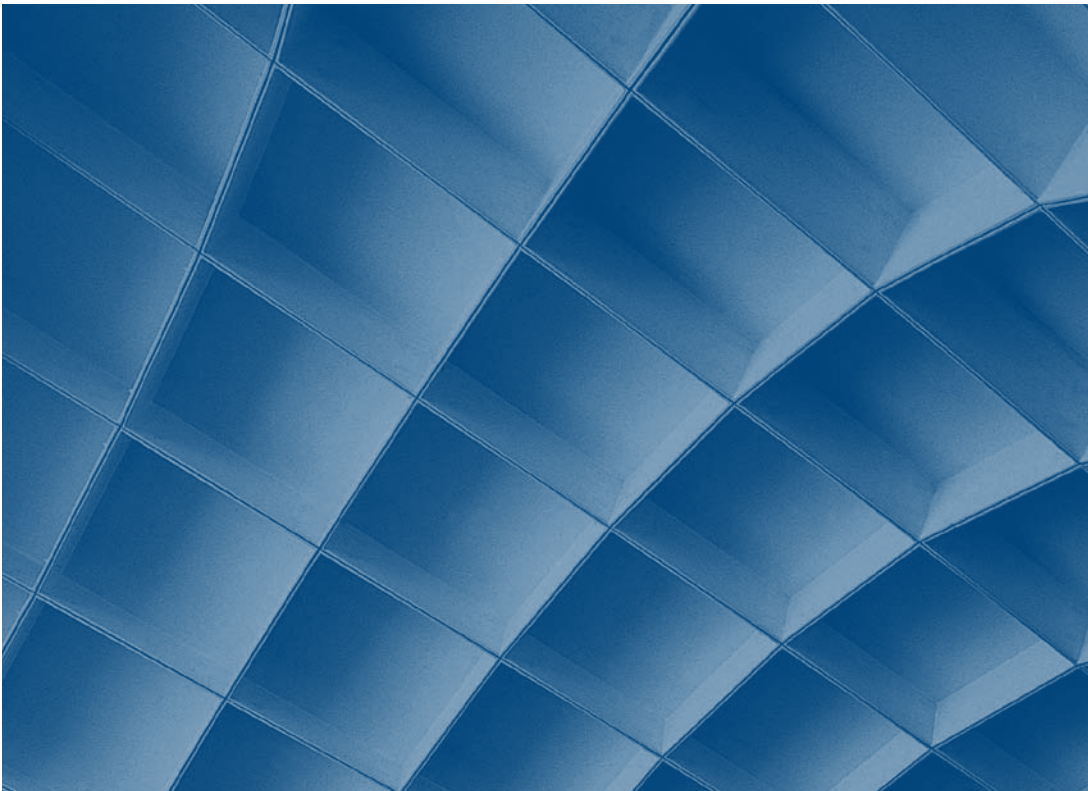
Australian Government  

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Australian Taxation Office

# Taxpayers' charter

## Your privacy and the confidentiality of your tax affairs



## **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](http://www.ato.gov.au)** or contact us.

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# INTRODUCTION

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 some circumstances, the law allows us to disclose your information for specific purposes.

**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.

# THE PRIVACY ACT

The *Privacy Act 1988* contains a number of provisions designed to safeguard your information.

These provisions aim to balance the protection of an individual's privacy and other public interests such as the efficient functioning of government.

The Act requires us to comply with the Information Privacy Principles.

## INFORMATION PRIVACY PRINCIPLES

The Information Privacy Principles tell us how we must deal with your personal information. They set out our obligations about:

- collecting personal information
- storing and securing personal information
- giving you access to and allowing you to correct personal information
- checking the accuracy of personal information before using it and using it only for administering the tax laws, and
- using and disclosing personal information.

## Collecting personal information

We collect personal information about you in a fair and lawful way that is not unreasonably intrusive.

This means that we do not use any form of deception or threat when collecting the information and we take all reasonable steps to keep any intrusion to a minimum.

In some cases, we may need to use our powers under the law to obtain information. If we do this, we tell you about any penalties or other possible consequences if you do not comply with our request.

### Asking you for personal information

You have the right to be told why we are asking for personal information and the legal authority for the request. This means that we will tell you under which Act the information is being collected – for example, the *Income Tax Assessment Act 1936* – and for what purpose it will be used. For example, the information may be collected to help administer the tax laws.

### Holding records of your personal information

When we keep records of your personal information, you have the right to have those records kept safe and secure. This means that we must have reasonable security safeguards against the loss, unauthorised access, use and disclosure of the information.

We must take reasonable steps to ensure the accuracy of the personal information we hold about you.

You also have the right to see the information about you that we hold. If the information is incomplete, incorrect, out of date or misleading, you can ask us to correct our records.

Sometimes you will need to apply under the *Freedom of Information Act 1982* for access to your information. However, we can refuse access to documents if they are exempt documents under the Act. For example, we can refuse access if disclosing the documents could reasonably be expected to prejudice an investigation.

If you want to access any of our documents, 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.

- ➊ For more information, see our publication *Accessing information under the Freedom of Information Act* (NAT 2554). It is available at [www.ato.gov.au](http://www.ato.gov.au) by searching for '2554' or phone **1300 720 092** to have a copy posted to you.

# TAX FILE NUMBERS


The *Tax file number guidelines 1992* and tax laws protect tax file numbers, no matter who collects, uses or discloses this information.

The tax file number guidelines were issued by the Privacy Commissioner and have the force of law. They protect an individual's tax file number. They also protect the information that records the tax file number in any way that connects it with an individual's identity.

The tax laws protect all tax file numbers, not just those belonging to individuals.

Generally, a person must not:

- require or ask another person to quote their tax file number
- record or maintain a record of another person's tax file number
- use another person's tax file number in a way that connects it to another person's identity, or
- disclose or communicate another person's tax file number to a third person.

 There are severe penalties for breaches of these rules.

There are some important exceptions to these rules. For example, we can request your tax file number when we are performing functions under tax laws.

### **ASKING FOR YOUR TAX FILE NUMBER**

Only certain people and organisations may ask for an individual's tax file number.

We have listed the people and organisations who can ask for your tax file number on page 6.

If you are asked to provide your tax file number, the person asking for it must tell you:

- the legal basis for collecting the tax file number
- the consequences of not providing your tax file number. For example, if you choose not to give your tax file number to your financial institution, it will normally withhold income tax (at the highest rate) and the Medicare levy from any interest you earn, and send that amount to the Tax Office. However, you can claim the amount as a credit when you lodge your income tax return, and
- that it is not an offence if you do not provide your tax file number.

### **USE AND DISCLOSURE OF TAX FILE NUMBERS**

Unless authorised by law, a tax file number must not be used or disclosed to:

- establish or confirm the identity of an individual for any purpose
- obtain any information about an individual for any purpose, or
- match personal information about an individual.

### **KEEPING TAX FILE NUMBER INFORMATION SAFE**

Under the tax file number guidelines, the people and organisations authorised to collect an individual's tax file number must take reasonable steps to protect this information from loss, unauthorised access, use, modification, disclosure and other misuse.

### WHO CAN ASK FOR YOUR TAX FILE NUMBER?

The people and organisations who can legally ask for your tax file number are:

- tax officers and other people carrying out functions under a law we administer
- payers who make payments under the pay as you go withholding system, such as employers
- Centrelink and the Department of Veterans' Affairs when you claim some pensions, benefits and allowances
- the Department of Education, Science and Training to administer Higher Education Loan Programme arrangements providing financial assistance to students
- higher education institutions in connection with Higher Education Loan Programme arrangements
- trustees of regulated superannuation funds, approved deposit funds and regulated exempt public sector superannuation schemes for superannuation purposes under the *Superannuation Industry (Supervision) Act 1993* or other superannuation Acts
- a state or territory authority as part of operating a register of unclaimed money under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*
- the trustee of a closely held trust as defined in the *Income Tax Assessment Act 1936*, if you are an ultimate beneficiary of the trust
- the Child Support Agency to administer the Child Support Acts
- investment bodies including banks, building societies, credit unions, government investment bodies, unit trusts, public companies and securities dealers
- registered tax agents, tax advisers, accountants and lawyers or anyone else you have authorised to act for you, and
- other people or organisations where the reason is tax related, for example, the Administrative Appeals Tribunal.



## YOUR CONFIDENTIALITY

As well as the protection provided by the Privacy Act, the tax laws have secrecy provisions about using and disclosing taxpayer information including tax file numbers.

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.

If people outside the Tax Office have got, or have been given your information illegally, they cannot record, disclose, communicate or make use of any of this information. This includes the media.

- ❗ The maximum penalties for breaches of the secrecy provisions are a fine of \$11,000, imprisonment for two years, or both.

### DISCLOSING YOUR INFORMATION

We will not disclose your information to any person or organisation unless we are authorised under the laws we administer.

The most common reasons for disclosing your information are to check your eligibility for government benefits, for law enforcement reasons, and for collecting statistics.

Other agencies can only use the information for the purpose for which it was disclosed to them. The information continues to be covered by the Privacy Act and the secrecy provisions in the tax laws.

Generally, the laws set out who we can disclose information collected under the law to, and for what purpose.

## **ADVISERS, CONTRACTORS AND OUTSOURCING**

Sometimes we engage recognised expert advisers from outside the Tax Office, such as legal advisers, for assistance and advice. The law lets us disclose tax information to these advisers, but they are also bound by the secrecy provisions. Your personal information is still protected by the Privacy Act.

If a third party is contracted to carry out some of our functions, such as processing forms, the contractor and its employees are bound by the secrecy provisions of the tax laws when dealing with your information.

We also ensure that the privacy and confidentiality of your information is guaranteed in these contracts.

## **HOW YOU CAN HELP US**

We must be certain of your identity before we can discuss your tax affairs with you. This ensures that your personal information is given only to you, or to someone who can show that they are authorised to act on your behalf.

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.

If you have a general enquiry that does not include discussion of your personal tax affairs, you do not have to provide identification.

## OBTAINING AND USING INFORMATION FROM THIRD PARTIES

As well as obtaining information from you, the law allows us to get information about you from other parties.

These parties include banks, other government agencies including Centrelink, and taxing authorities in other countries under agreements we have with those countries.

Any enquiries to third parties are made with discretion and without implying any wrongdoing by you.

- For more information, see our publication *Fair use of our access and information gathering powers* (NAT 2559). It is available at [www.ato.gov.au](http://www.ato.gov.au) by searching for '2559' or phone **1300 720 092** to have a copy posted to you.

## DATA MATCHING

The law allows us to match information we hold about you with data we get from other sources.

Detailed rules set out in the *Data-matching Program (Assistance and Tax) Act 1990* apply to some data-matching activities. To better protect your privacy, we also comply with voluntary guidelines about data-matching issued by the Privacy Commissioner.

# IF YOU HAVE CONCERNS

## TALK TO THE TAX OFFICE

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 to 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, phone our complaints line on **13 28 70**.

You can also make a complaint by:

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

## CONTACT THE COMMONWEALTH OMBUDSMAN

The law gives you the right to make a complaint to the Commonwealth Ombudsman about a range of administrative actions we undertake. You can contact the Commonwealth Ombudsman's Office by:

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

## CONTACT THE PRIVACY COMMISSIONER

The law also gives you the right to make a complaint to the Privacy Commissioner if you think we have breached the Privacy Act in dealing with your personal information.

The Privacy Commissioner has broad powers to investigate complaints about breaches of privacy. These include obtaining information and documents, and examining witnesses.

The Privacy Commissioner may decline to investigate your complaint if you have not given us a reasonable opportunity to respond to your concerns.

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**



## MORE INFORMATION

For more information about the taxpayers' charter, visit [www.ato.gov.au](http://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)

