## House of Representatives Standing Committee on Tax and Revenue

Inquiry into the 2017 Annual Report of the Australian Taxation Office

Issue date: 28 June 2018

## A regulatory philosophy for the ATO?

The <u>House Tax and Revenue Committee</u> will hold a public hearing tomorrow to consider the value of the Australian Taxation Office adopting a regulatory philosophy to govern its engagement with taxpayers and other stakeholders as services are digitised.

The Committee's <u>review of the performance of the Australian Taxation Office (ATO)</u> for the 2016–17 tax year has looked at how operational standards and frameworks affect taxpayers' experience, as well as considering the function of the ATO's systems and services themselves.

The Committee Chair Mr Jason Falinski MP said, "As the ATO's trajectory towards full digitisation of taxpayer services matures, public concerns about the imbalance in the power relationship between the ATO and the community have grown".

"Tomorrow, the Committee will review the currency of the Taxpayers' Charter as the ATO moves to full digitisation of services and consider whether it might be timely to update it or introduce a Regulatory Philosophy document to better safeguard taxpayer rights and protections", Mr Falinski said.

Introduced in July 1997, the Taxpayers' Charter was drafted to assist taxpayers understand their rights and obligations and to describe the ATO's service standards, complaint handling and review procedures as the agency moved to a self- assessment model of compliance.

The hearing will feature the Inspector-General of Taxation, who conducted a review of the Taxpayers' Charter in 2016; Professor Valerie Braithwaite, from the ANU's Regulatory Institutions Network, who was involved in the design of the ATO's compliance model under self-assessment; and an Executive Officer from the Civil Aviation Safety Authority (CASA) who engineered and implemented the agency's Regulatory Philosophy to reduce risk and build community trust in the regulator.

Public hearing details: 9.00 am to Midday, Friday 29 June 2018, Committee Room <u>2S3</u> Parliament House

The hearing will be broadcast live at aph.gov.au/live.

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## For background information:

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Interested members of the public may wish to track the committee via the <u>website</u>. Click on the blue 'Track Committee' button in the bottom right hand corner and use the forms to login to My Parliament or to register for a My Parliament account.

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