### Senate Economics Legislation Committee

# Inquiry into Treasury Laws Amendment (Research and Development Tax Incentive)

# Bill 2019 [Provisions]

#### ANSWERS TO QUESTIONS ON NOTICE

#### **Australian Taxation Office**

JUNE 2020

**Department/Agency:** ATO **Question:** 4 **Topic:** ASBFEO consultations

#### **Question:**

Senator KIM CARR: Carnell says in her report:

Throughout our consultations however, companies reported that the ATO staff involved in reviews and audits were aggressive in their interactions, exhibiting poor client engagement skills. Some interactions were reported to have demonstrated a lack of respect and disregarded the taxpayer's representation.

How do you respond to that suggestion?

Ms Hawkins: I don't have a response to it in general because—

**Senator KIM CARR:** It is page 20, for your reference, if you want to take that one on notice.

Ms Hawkins: Sure. I'm happy to take that on notice.

# Answer:

The ATO take our interactions with taxpayers very seriously. It is very important that our staff engage with taxpayers appropriately.

The ATO Taxpayer Charter outlines taxpayers' rights and obligations for when they are interacting with the ATO. All ATO staff undertake mandatory Taxpayer Charter training and are required to apply the principles when interacting with taxpayers.

The ATO considered all recommendations in the Australian Small Business Family Enterprise Ombudsman (ASBFEO) Report and has implemented changes where appropriate.