



Observatory for the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by or with the contribution of the National Reporters of Australia, Mr. Ali Noroozi and Mr. Duy Dam, representatives of the Ombudsman office.

This questionnaire comprises the National Reporter assessment on the level of compliance of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Pistone and Prof. Dr. Philip Baker at the 2015 IFA Congress on "*The Practical Protection of Taxpayers' Rights*". This report was filled in considering the following parameters:

1. It contains information on those issues in which there were movements towards or away from the level of compliance of the relevant standard/best practice in Australia between 2015 and 2017.
2. It is indicated, by the use of a checkmark (☒) whether there were movements towards or away from of the level of compliance of the relevant standard/best practice in Australia between 2015 and 2017.
3. It contains a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices) that serves as grounds for each particular assessment of the level of compliance of a given minimum standard / best practice, in a non-judgmental way.

Australia

Minimum Standard	Best Practice	Improve	Decrease	Development
1. Identifying taxpayers, issuing tax returns and communicating with taxpayers				
Implement safeguards to prevent impersonation when issuing unique identification numbers				
The system of taxpayer identification should take account of religious sensitivities				
Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes	Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax			
Where pre-populated returns are used, these should be sent to taxpayers to correct errors				
Provide a right of access for taxpayers to personal information held about them, and a right to apply to correct inaccuracies	Publish guidance on taxpayers' rights to access information and correct inaccuracies			
Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception				
Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis				
Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication				

Minimum Standard	Best Practice	Improve	Decrease	Development
2. The issue of tax assessment				
	Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms			
	Use e-filing to speed up assessments and correction of errors, particularly systematic errors			
3. Confidentiality				
				Voluntary Tax Transparency Code In May 2016, the Government endorsed a Tax Transparency Code (TTC) developed by the Board of Taxation. ¹ The TTC is designed to encourage greater transparency within the corporate sector. ² Adoption of the TTC is voluntary and it is designed to complement other mandated initiatives to foster tax transparency in Australia, such as reporting some tax details of certain entities that had been enacted in November 2015. ³
				General purpose financial statements During the 2016 financial year, the ATO also commenced consultations to implement the Government's legislative requirement for significant global entities to provide the ATO with general purpose financial statements if they do not already lodge them with the Australian Securities and Investments Commission. ⁴

¹ Commonwealth of Australia, 'Tax and Super', Budget 2016-17 (undated) <http://budget.gov.au/2016-17/content/glossies/tax_super/html/tax_super-01.htm>.

² Australian Taxation Office (ATO), 'Voluntary Tax Transparency Code' (20 September 2016) <<https://www.ato.gov.au/Business/Large-business/In-detail/Tax-transparency/Voluntary-Tax-Transparency-Code>>.

³ Taxation Administration Act 1953 s 3C; Tax and Superannuation Laws Amendment (Better Targeting the Income Tax Transparency Laws) Act 2015; ATO, 'Reporting of entity tax information' (9 December 2016) <<https://www.ato.gov.au/Business/Large-business/In-detail/Tax-transparency/Tax-transparency--reporting-of-entity-tax-information>>.

⁴ ATO, 'Provision of general purpose financial statements by significant global entities' (5 August 2016) <<https://www.ato.gov.au/General/New-legislation/In-detail/Other-topics/International/Provision-of-general-purpose-financial-statements-by-significant-global-entities/>>.

Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced)	Encrypt information held by a tax authority about taxpayers to the highest level attainable			
Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes	Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities			
Audit data access periodically to identify cases of unauthorised access				
Introduce administrative measures emphasising confidentiality to tax officials	Appoint data protection/privacy officers at senior level and local tax offices			
If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges)				
Introduce an offence for tax officials covering up unauthorised disclosure of confidential information				

Minimum Standard	Best Practice	Improve	Decrease	Development
3. Confidentiality (cont).				
Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information				

Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted				ATO disclosure to credit reporting bureaus In December 2016, a new measure was announced to enable the ATO to disclose to credit reporting bureaus the tax debt information of businesses that have not effectively engaged with the ATO. ⁵ The measure is still in the process of being implemented.
If “naming and shaming” is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer)	Require judicial authorisation before any disclosure of confidential information by revenue authorities			
No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes	Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament			
Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard				
If published, tax rulings should be anonymised and details that might identify the taxpayer removed	Anonymise all tax judgments and remove details that might identify the taxpayer			
Minimum Standard	Best Practice	Improve	Decrease	Development
3. Confidentiality (cont).				

⁵ Commonwealth of Australia, Mid-Year Economic Fiscal Outlook 2016-17 (December 2016), p 113 <<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>>.

Legal professional privilege should apply to tax advice	Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure			
Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege				
4. Normal audits.				
Audits should respect the following principles: (1) Proportionality (2) <i>Ne bis in idem</i> (prohibition on double jeopardy) (3) <i>Audi alteram partem</i> (right to be heard before any decision is taken) (4) <i>Nemo tenetur se detegere</i> (principle against self-incrimination). Tax notices issued in violation of these principles should be null and void				
In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers				
	In application of <i>ne bis in idem</i> the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed			
Minimum Standard	Best Practice	Improve	Decrease	Development
4. Normal audits (cont).				

In application of <i>audi alteram partem</i> , taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final				
In application of <i>nemo tenetur</i> , the right to remain silent should be respected in tax audits.				
	Tax audits should follow a pattern that is set out in published guidelines			
	A manual of good practice in tax audits should be established at the global level			
	Taxpayers should be entitled to request the start of a tax audit (to obtain finality)			
Where tax authorities have resolved to start an audit, they should inform the taxpayer	Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer			
Taxpayers should be informed of information gathering from third parties				
	Reasonable time limits should be fixed for the conduct of audits			
Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer				
Minimum Standard	Best Practice	Improve	Decrease	Development
4. Normal audits (cont).				

The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer	The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view			
	Following an audit, a report should be prepared even if the audit does not result in additional tax or refund			
5. More intensive audits.				
	More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance			
If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure				
Entering premises or interception of communications should be authorised by the judiciary				
Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for <i>ex post</i> ratification				
Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases.	Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed			
	Access to bank information should require judicial authorisation			
Minimum Standard	Best Practice	Improve	Decrease	Development
5. More intensive audits (cont).				

	Authorisation by the judiciary should be necessary for interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions			
Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time				
	If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer			
Where invasive techniques are applied, they should be limited in time to avoid disproportionate impact on taxpayers				
6. Review and appeals.				
	E-filing of requests for internal review to ensure the effective and speedy handling of the review process			
The right of appeal should not depend upon prior exhaustion of administrative reviews				
	Reviews and appeals should not exceed two years			
<i>Audi alteram partem</i> should apply in administrative reviews and judicial appeals				

Minimum Standard	Best Practice	Improve	Decrease	Development
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6. Review and appeals (cont).				
Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment	An appeal should not require prior payment of tax in all cases			
	The state should bear some or all of the costs of an appeal, whatever the outcome			
Legal assistance should be provided for those taxpayers who cannot afford it				
Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing				
Tax judgments should be published				
7. Criminal and administrative sanctions.				
Proportionality and <i>ne bis in idem</i> should apply to tax penalties				
	Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied			
	Voluntary disclosure should lead to reduction of penalties			
Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures				
8. Enforcement of taxes.				
Collection of taxes should never deprive taxpayers of their minimum necessary for living				

Minimum Standard	Best Practice	Improve	Decrease	Development
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8. Enforcement of taxes (cont).				
	Authorisation by the judiciary should be required before seizing assets or bank accounts			
Taxpayers should have the right to request delayed payment of arrears				
	Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment			
Temporary suspension of tax enforcement should follow natural disasters				
9. Cross-border procedures.				

<p>The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation</p>	<p>The taxpayer should be informed that a cross-border request for information is to be made</p>	<p style="text-align: center;">☑</p>		<p>The Inspector-General of Taxation's (IGT) review into the Taxpayers' Charter and taxpayer protections⁶</p> <p>The IGT's Taxpayers' Charter and taxpayer protections review considered the rights of taxpayer in the context of cross-border Exchange of Information (EOIs). Significant commentary was made regarding the ATO's existing EOI processes. The IGT's recommendation in this regard and the ATO's response is reproduced below:</p> <p>Recommendation 4</p> <p><i>The IGT recommends that the ATO centrally publish information on all aspects of EOI including:</i></p> <ul style="list-style-type: none"> a) <i>its guidelines for requesting and responding to EOI;</i> b) <i>safeguards for protecting taxpayer information;</i> c) <i>avenues through which taxpayers may raise concerns; and</i> d) <i>when taxpayers would be informed of an EOI request being made in relation to their affairs and, where appropriate, have an opportunity to review the information obtained.</i> <p>ATO response</p> <p><u>Agree</u></p> <p><i>The ATO has a long standing commitment to being transparent about our dealings with taxpayers. Using contemporary channels, we can maintain up-to-date guidance to help taxpayers understand when and why we exchange information with other tax jurisdictions and what it might mean for them. Contemporary channels also provide taxpayers the ability to click through to get more detailed information or make contact with an ATO staff member to assist them in understanding exchange of information.</i></p>
	<p>Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer</p>			

⁶ IGT, Review into the Taxpayers' Charter and taxpayer protections (2016) <<http://igt.gov.au/publications/reports-of-reviews/taxpayers-charter-and-taxpayer-protections-review/chapter-6-cross-border-information-exchanges/>>.

	Provisions should be included in tax treaties setting specific conditions for exchange of information			
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Minimum Standard	Best Practice	Improve	Decrease	Development
9. Cross-border procedures (cont).				
				Implementation of Country-by-Country reporting⁷ In December 2015, legislation was enacted for the implementation of Action 13 (country-by-country report). These new provisions commenced operation on 1 January 2016.
				Automatic Exchange of Information (AEOI) agreement with Singapore Australia has entered into an agreement for AEOI based on the Common Reporting Standards (CRS) with the Inland Revenue Authority of Singapore in September 2016. ⁸
				Australia-China agreement to exchange financial intelligence The Australian Transaction Reports and Analysis Centre, Australia's financial intelligence agency, signed a Memorandum of Understanding for the exchange of financial intelligence with China. ⁹
				ATO guidance on Automatic Exchange of Information (AEOI) The ATO has updated its guidance on AEOI in relation to the Foreign Account Tax Compliance Act (FATCA) and CRS. ¹⁰

⁷ ATO, 'Country-by-Country reporting' (12 April 2017) <<https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/country-by-country-reporting/>>.

⁸ ATO, 'Singapore and Australia to share data to reduce tax evasion' (6 September 2016) <<https://www.ato.gov.au/Media-centre/Media-releases/Singapore-and-Australia-to-share-data-to-reduce-tax-evasion/>>.

⁹ Australian Transaction Reports and Analysis Centre, 'AUSTRAC signs historic MoU with China' (2 November 2016) <<http://austrac.gov.au/media/media-releases/austrac-signs-historic-mou-china>>.

¹⁰ ATO, 'Automatic exchange of information guidance – CRS and FATCA' (21 April 2017) <<https://www.ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/Automatic-exchange-of-information---guidance-material/>>.

If information is sought from third parties, judicial authorisation should be necessary				
	The taxpayer should be given access to information received by the requesting state			
	Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information A requesting state should provide confirmation of confidentiality to the requested state			
A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observe high standards of data protection				
	For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights			
	Taxpayers should have a right to request initiation of mutual agreement procedure			
Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to progress of the procedure				

Minimum Standard	Best Practice	Improve	Decrease	Development
10. Legislation.				

Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail	Retrospective tax legislation should ideally be banned completely			
	Public consultation should precede the making of tax policy and tax law			
11. Revenue practice and guidance.				
Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance				ATO guidance – Project Refresh¹¹ In 2016, the ATO launched ‘Project Refresh’ to modernise its public binding advice by rewriting, updating, withdrawing or consolidating it with other advice documents.
				Updating tax law database – ‘iNOW!’¹² The ATO has released internal documents onto the ATO’s legal database for public access. These documents are aimed to raise awareness of certain important court decisions, why they are important and the key principles espoused in an easily digestible format.
Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet				
Binding rulings should only be published in an anonymised form				
Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively				

¹¹ ATO, ‘Project Refresh’ (20 February 2017) <<https://www.ato.gov.au/general/ato-advice-and-guidance/advice-under-development-program/project-refresh/>>.

¹² ATO, ‘Legal Database’ (undated) <<https://www.ato.gov.au/Law/#Law>>.

Minimum Standard	Best Practice	Improve	Decrease	Development
12. Institutional framework for protecting taxpayers' rights.				
Adoption of a charter or statement of taxpayers' rights should be a minimum standard	A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited	<input checked="" type="checkbox"/>		<p>IGT review into the Taxpayers' Charter and taxpayer protections¹³</p> <p>In December 2016, the IGT published the report of its <i>Review into the Taxpayers' Charter and taxpayer protections</i>. As part of that review, the IGT commissioned a report from the University of New South Wales on the status of taxpayer rights in Australia generally.¹⁴</p> <p>The IGT's recommendation in relation to the Taxpayers' Charter and the ATO's response is reproduced below.</p> <p>Recommendation 1¹⁵</p> <p><i>The IGT recommends that the ATO:</i></p> <ul style="list-style-type: none"> a. <i>promote and educate taxpayers and tax practitioners about the Charter and in particular draw their attention to its principles at the outset of interactions which are likely to generate dispute or disagreement, such as reviews, audits, objections and litigation;</i> b. <i>treat allegations of any breaches transparently and address them independently of the substantive issues;</i> c. <i>enhance staff awareness and understanding of their obligations under the Charter through more practical training and guidance;</i> d. <i>improve its monitoring and reporting of the Charter by matching complaints cases against the Charter principles and publicly reporting on its annual performance; and</i> e. <i>consult with stakeholders on updating the Charter and in particular consider the following:</i> f. <i>the need to include any higher standards set by the</i>

¹³ IGT, *Review into the Taxpayers' Charter and taxpayer protections* (2016) <<http://igt.gov.au/publications/reports-of-reviews/taxpayers-charter-and-taxpayer-protections-review/>>.

¹⁴ Dr Kalmen Datt and Professor Michael Walpole, *UNSW Report to the Inspector-General of Tax on Taxpayer Rights* (2016) <<http://igt-staging.tspace.gov.au/publications/publication/unsw-report-to-the-inspector-general-of-tax-on-taxpayer-rights/>>.

¹⁵ IGT, *Review into the Taxpayers' Charter and taxpayer protections* (2016) <<http://igt-staging.tspace.gov.au/publications/reports-of-reviews/taxpayers-charter-and-taxpayer-protections-review/chapter-3-stakeholder-concerns-with-the-taxpayers-charter/>>.

				<p><i>'Reinvention Program';</i></p> <ul style="list-style-type: none"> i. <i>its application to digital interactions, tax practitioners when acting as agents or in their personal capacities and the interaction between taxpayers and any external service providers engaged by the ATO;</i> ii. <i>the impact of any recent law changes or evolution in tax administration and whether any additional or existing 'rights' should be incorporated;</i> iii. <i>the need for a clear statement that Charter 'rights' are not contingent on taxpayers discharging their 'obligations'; and</i> iv. <i>the most effective way of presenting the Charter, such as a single page summary of all 'rights' and 'obligations' with links to further information.</i> <p>ATO response</p> <ul style="list-style-type: none"> a. <i>Partially agree.</i> <i>Our approach is to provide clients with information about their relevant rights and obligations when we interact with them, and in the information we make publicly available – what they need to know, when they need to know it.</i> <p><i>We will improve visibility of the Taxpayers' Charter principles to clients at the outset of interactions that are likely to generate dispute or disagreement.</i></p> <ul style="list-style-type: none"> b. <i>Partially agree.</i> <i>The ATO currently treats allegations of any breaches through the ATO's complaints process. This process provides taxpayers and their representatives with an independent, separate avenue to raise a complaint about breaches of the Taxpayers' Charter.</i> <p><i>We will make our treatment of allegations of breaches more transparent in the appropriate circumstances.</i></p> <ul style="list-style-type: none"> c. <i>Partially agree.</i> <i>Mandatory induction training to all staff includes information about the Charter. There are also other ATO training packages to assist staff in applying the Charter depending on the type of interaction or situation: for example; in decision making, in client service, in</i>
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				<p><i>explaining decisions or applying penalties.</i></p> <p><i>Most of the rights and obligations outlined in the Charter are at the heart of the ATO's Vision, Mission, Values statement, the Corporate Plan and the Reinvention program blueprint, especially the five guiding principles we are using to drive our transformation:</i></p> <ul style="list-style-type: none"> <i>a. easy to get things right</i> <i>b. tailored experience</i> <i>c. excellent service</i> <i>d. fair and respectful treatment</i> <i>e. service delivered in the most effective way</i> <p><i>The ATO will explore ways to further enhance staff awareness and understanding to ensure staff are, and continue to be, aware of their obligations under the Charter, and also how they are to apply ('live') the Charter in their business as usual interactions and activities.</i></p> <p><i>d. Agree in principle. The ATO currently uses complaints data in real time to ensure we understand the current issues and impacts on the client experience. We use this data to prioritise our activities and focus areas.</i></p> <p><i>A number of charter principles are also reflected in our corporate measures and reported in our annual report.</i></p> <p><i>In order to improve our monitoring and reporting of the Charter, we will:</i></p> <ul style="list-style-type: none"> <i>• on an annual basis, report against themes, how they link to the Charter principles and what we have done against these;</i> <i>• include questions in our client experience surveys with the results to be reported on an annual basis</i> <i>• streamline and improve the data collected through the complaints process.</i> <p><i>e. Agree. The ATO considers the Charter is robust and</i></p>
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				<p><i>comprehensive. Our aim is to achieve mutual trust and respect in our relationships with all those who deal with us.</i></p> <p><i>We will undertake consultation with stakeholders, taking into account the considerations raised in paragraphs i) to v), in order to examine if there is a need to update the Charter given the transformation underway in relation to culture and services. Where required following consultation, we will update the Charter to ensure it remains contemporary and reflects what our clients and all stakeholders can expect when dealing with us.</i></p>
	<p>A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority</p>	<input checked="" type="checkbox"/>		<p>Inquiry into External Scrutiny of the ATO¹⁶</p> <p>In April 2016, the Australian House of Representatives Standing Committee on Tax and Revenue (Committee) published its report of an <i>Inquiry into External Scrutiny of the ATO</i>. The IGT had made two submissions to that Inquiry outlining the critical role that external scrutiny plays in the tax administration system.¹⁷</p> <p>The Committee recognised that</p> <p><i>... the complexity of the tax system, and the substantial resources and powers of the ATO, mean that a role for the Inspector-General, or at least a scrutineer that pledges to reach out to taxpayers, should continue for the foreseeable future.¹⁸</i></p>

¹⁶ House of Representatives Standing Committee on Tax and Revenue, *External Scrutiny of the Australian Taxation Office* (2016), <https://www.aph.gov.au/Parliamentary_Business/Committees/House/Tax_and_Revenue/External_Scrutiny/Report>.

¹⁷ Inspector-General of Taxation (IGT), Submission to the Standing Committee on Tax and Revenue (2016) <<http://igt-staging.tspace.gov.au/publications/publication/submission-to-the-standing-committee-on-tax-and-revenue/>>; IGT, Supplementary Submission to the Standing Committee on Tax and Revenue (2016) <<http://igt-staging.tspace.gov.au/publications/publication/supp-sub-standing-committee-tax-revenue/>>.

¹⁸ House of Representatives Standing Committee on Tax and Revenue, *External Scrutiny of the Australian Taxation Office* (2016) p 44.

		<input checked="" type="checkbox"/>		IGT's complaint handling service The IGT has continue handling complaints from taxpayers and tax practitioners (receiving 1,918 complaints in 2016, and closing 1,862) ¹⁹ and launched two broader reviews into areas of concern identified from these complaints. ²⁰
	The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally			

¹⁹ IGT, Annual Report 2015-16 (2016), pp 24-26 <<http://igt.gov.au/publications/annual-reports/>>. The annual report for 2016-17 will be published in the second half of this calendar year and will provide more information on the IGT's complaints handling service.

²⁰ IGT, *Aspects of the Pay As You Go Instalments System* (29 March 2017) <<http://igt.gov.au/publications/reports-of-reviews/aspects-of-the-pay-as-you-go-instalment-system-review/>>; IGT, *GST Refunds* (5 April 2017) <<http://igt.gov.au/publications/reports-of-reviews/gst-refunds/>>.