

General Warning

The purpose of this fact sheet is to give general introductory information about the complaints process. It does not contain legal advice.

WARNING: Alternative legal action should be considered before making a complaint. What is included in a complaint may be relevant to any current or future legal proceedings. If you are involved in legal action you should immediately see a lawyer and not proceed with a complaint.

If you (or the complainant, if you are complaining on their behalf) want financial compensation, support or money you should see a lawyer before making a complaint.

General complaint information

Complaints are rarely about just one thing. When you have a problem, it may be that a number of things have gone wrong. Below are some of the common areas where issues may arise that could lead to a complaint.

Discrimination	Disability and NDIS services	Policing, Custody and Detention
Seniors and Aged Care supports and services	Consumer and Business disputes	Phone and Internet services
Banking, Insurance and Superannuation	Energy and Water services	Housing and Real Estate
Health Care services	Employment issues	Education and Training providers
Government Agencies and Departments	Child Safety and Protection	State Fines and Debts
Corruption	Privacy and Access to Information	Media and Publications

There are different complaint bodies to handle different types of complaints. You should consider the different pathways available to decide the most appropriate pathway for your circumstances. One event could lead to multiple complaints. That means you may need to lodge more than one complaint to have all of your concerns addressed.

It is usually quickest and easiest to try to resolve a complaint directly with the person or body you are having a problem with. Many complaint handling bodies will not act on a complaint unless you have tried to resolve your complaint directly. If you do not feel it is safe or appropriate to complain directly, you should contact the relevant complaint body to discuss your situation.

Complaints involving discrimination

There are state and federal complaints bodies that handle complaints that about discrimination. If your situation involves discrimination, you should consider making a discrimination complaint in addition to any other complaints. Discrimination may occur when someone is treated less favourably on the basis of: race; sex; gender; disability; age; sexuality; relationship status; pregnancy; caring responsibilities; or having or being thought to have an infectious disease.

WARNING: The state and federal bodies that handle discrimination complaints have different rules, including time limits. You can make a complaint to both the state and federal complaint bodies, but they may decide not to address your concerns if you have already complained elsewhere. For example, if you have already lodged a discrimination complaint to anti-discrimination NSW, it is likely that Australian Human Rights Commission will decide not to act on your complaint. Please carefully review the discrimination factsheets for information about your options before making a discrimination complaint.

Inspector-General of Taxation and Taxation Ombudsman (IGTO)

In this fact sheet, we introduce the Inspector-General of Taxation and Taxation Ombudsman (IGTO). We outline how complaints can be made by people to the IGTO.

The IGTO is an independent Commonwealth agency that handles complaints about how the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB) administer tax and superannuation laws. It was set up to make sure the tax system is fair, transparent and accountable.

The IGTO helps individuals and tax professionals by looking into unresolved problems with the ATO or TPB. It can also investigate broader issues to help improve the system for everyone.

Legislation and key terms

The functions and powers of the IGT are set out in the [Inspector-General of Taxation Act 2003 \(Cth\)](#) (as amended) (**IGT Act**).

The amendments, which were enacted in 2015 for the Taxation Ombudsman role, refer to certain provisions of the Ombudsman Act 1976. Both acts are set out below.

- [Inspector-General of Taxation Act 2003](#)
- [Ombudsman Act 1976](#) (**Ombudsman Act**)

Key terms:

ATO means the Australian Taxation Office.

IGT means the Inspector-General of Taxation.

IGT Act means the [Inspector-General of Taxation Act 2003 \(Cth\)](#) (as amended).

IGTO means the Inspector-General of Taxation and Taxation Ombudsman.

Ombudsman Act means the [Ombudsman Act 1976](#).

TPB means the Tax Practitioners Board.

Step 1: What type of Complaints can be made to this body?

The IGTO is authorised to look into a wide range of complaints about how your tax and superannuation affairs are handled by tax officials. In practice, this means the IGTO can independently investigate administrative actions and decisions made by the Australian Taxation Office (ATO) or the Tax Practitioners Board (TPB), checking whether those actions were fair, reasonable, and carried out properly.

Sub-category	Example
Unreasonable Delays or Inaction	You should make a complaint if your tax or superannuation matter has been unreasonably delayed or ignored by the ATO or TPB. This includes situations where you've been waiting far longer than normal for a response, refund, or outcome and the agency isn't providing updates or reasons. Excessive delays in processing or failure to act on your requests are administrative issues the IGTO can investigate. <i>Examples:</i> • <i>Jessica lodged her tax return and was told to expect a refund in a few weeks. It's now been six months with no payment or explanation from the ATO, despite her repeated calls.</i> • <i>Raj provided all the documents the ATO asked for in an audit review, but after that he heard nothing back for months. His emails and follow-up queries went unanswered, leaving the issue unresolved.</i>
Privacy Concerns Related to ATO or TPB Handling	You should make a complaint if the ATO or TPB mishandled your personal information during the course of your tax or super affairs. For example, sending private details to the wrong person. <i>Example: Lydia requested a copy of her file. The ATO mistakenly sent her someone else's documents, including their tax and bank details.</i>
Poor Communication or Lack of Information	You should make a complaint if the ATO or TPB fails to communicate clearly or keep you informed about your case. This covers situations where you receive confusing or insufficient information, get no explanation for a decision, or find it difficult to contact the right people for help. Everyone has the right to understand what's happening with their tax matters – if the communication from the agency is lacking, the IGTO can step in to review it. (Communication problems are a common complaint issue handled by the IGTO.) <i>Examples:</i> • <i>Ahmed received a letter saying he owed additional tax, but it didn't clearly explain why. He struggled to get a straight answer from the ATO's call centre, leaving him in the dark about the debt.</i> • <i>Lucy contacted the ATO several times to clarify a confusing notice. Each time she spoke to a different officer and got conflicting answers, causing more frustration and no clear resolution.</i>

Administrative Errors or Mistakes	You should make a complaint if the ATO or TPB has made a mistake with your tax affairs and hasn't fixed it. This includes any clerical or administrative errors by the agency. For example, lost paperwork, data entry mistakes, misapplied payments, or incorrect personal details on file. The IGTO can investigate these errors as "administrative matters" and urge the agency to correct them and address any resulting problems. <i>Examples:</i> <i>Bryce paid his tax bill on time, but the ATO mistakenly credited the payment to the wrong account. Now the ATO's system shows an overdue debt and is pursuing him for money he already paid.</i> <i>Julia updated her mailing address with the ATO twice, yet the ATO kept sending important notices to her old address. Because of this error, she missed a deadline and incurred penalties before she even knew there was an issue.</i>
Unfair or Unreasonable Processes or Decisions	You should make a complaint if you feel the ATO or TPB treated you unfairly in how they made a decision or took action on your case. Even when the law is correctly applied, the process should be fair and not unduly harsh. The IGTO's role is to examine whether the agency's actions and decisions were carried out fairly, lawfully, rationally, and without disproportionate impact. In other words, if the Tax Office or TPB didn't follow proper procedure, ignored important facts, or handled your matter in a way that seems unjust, the IGTO can review it. (For example, the IGTO may check whether an auditor considered all your evidence, or whether a decision was made in a reasonable way). Importantly, while the IGTO cannot overturn the amount of tax or penalty itself, they can investigate the fairness of how that outcome was reached and recommend the ATO or TPB take corrective action. <i>Examples:</i> <i>Mei was audited by the ATO, but the auditor refused to look at several receipts and documents she offered that supported her claims. She feels the audit decision was made without considering all the facts, which seems unfair.</i> <i>Nick accidentally lodged a form a few days late. The ATO charged him a heavy penalty that felt out of proportion to a minor mistake. He believes the Tax Office didn't properly weigh his circumstances (such as his illness at the time) before punishing him.</i>
Overly Harsh Debt Collection and Payment Difficulties	You should make a complaint if the ATO's approach to collecting tax debt from you is unduly harsh, aggressive, or unyielding given your situation. The IGTO can look into how the ATO handled your case if, for example, the ATO refused to offer a reasonable payment plan, took extreme actions to recover money without fair warning, or didn't consider your personal circumstances (like financial hardship) before acting. Tax debts should be managed fairly and with some

	flexibility, not in a way that unjustly penalises people who are trying to do the right thing. (In fact, issues with ATO debt collection make up a large share of complaints to the IGTO.) <i>Examples:</i> • <i>Megan runs a small business. When she fell behind on a tax payment, the ATO quickly issued garnishee orders that swept almost all the funds from her business's bank account. She was not given a real chance to negotiate or explain her situation, and the sudden action left her unable to pay rent and staff that week.</i> • <i>Ravi lost his job and fell behind on his tax bill. He proactively contacted the ATO to discuss a payment plan, but instead received a warning letter stating that his debt would be reported to credit bureaus if he didn't pay in full. The threat came despite his efforts to engage with the ATO, which felt unreasonably severe under the circumstances.</i>
Taxpayer Registration or Account Detail Issues	You should make a complaint if you encounter problems with tax registrations or personal details that the ATO or TPB manage, especially if the issue isn't being resolved. This can include situations like delays or errors in issuing your Tax File Number (TFN) or Australian Business Number (ABN), mistakes in your personal information on ATO/TPB records, or other account-related snags caused by the agency. The IGTO can investigate these kinds of administrative mix-ups or holdups. (These "registration and taxpayer detail" issues are among the common complaints the IGTO handles.) <i>Examples:</i> • <i>Leo applied for an ABN to start his new business. The typical wait time passed with no response, and even after he followed up multiple times, the ATO had not issued his ABN or explained the delay. The hold-up was stopping him from invoicing clients and operating smoothly.</i> • <i>Sofia noticed that the ATO kept recording her name incorrectly in its system, despite her attempts to have it fixed. Because of this error, her online tax account was inaccessible for weeks and important correspondence was misfiled.</i>
Difficulty Accessing Services or Support	You should make a complaint if you struggle to access the ATO's or TPB's services or support channels in order to meet your tax obligations. This includes issues like persistent technical problems with ATO online services, being unable to use digital platforms, or excessive wait times and obstacles in reaching assistance. The IGTO can look into whether the agency is providing reasonable access to its services for taxpayers. (For instance, the IGTO can assist with complaints about the availability of ATO online services or other service shortcomings.) <i>Examples:</i> • <i>Neha tried for days to lodge her Business Activity Statement through the ATO's online portal, but the system kept crashing every time. She also couldn't get through to an ATO helpline</i>

	<i>before the deadline. The lack of access put her at risk of late lodgment penalties through no fault of her own.</i> <i>Gareth, who has a hearing impairment, found that the ATO did not offer any clear alternative contact methods when he had trouble communicating via phone. He struggled to get the support he needed, feeling the services weren't accessible to his needs.</i>
Inappropriate Staff Conduct or Treatment	You should make a complaint if an ATO or TPB officer has behaved in a rude, unprofessional, or otherwise inappropriate manner toward you. All taxpayers should be treated with courtesy and respect. If you experienced harassment, disrespect, misleading guidance, or any other misconduct from tax officers, the IGTO can investigate the conduct issue and ensure it is addressed. This includes actions by front-line staff as well as case officers or auditors in their dealings with you. <i>Examples:</i> <i>During a phone call about her tax query, an ATO staff member was abrupt and scolded Maria as if she had done something wrong, even though she was simply asking for clarification. Maria felt humiliated by the officer's tone and lack of professionalism.</i> <i>Trevor met with an ATO auditor who made dismissive comments about "people like him" during the meeting. He felt he was being spoken down to and stereotyped, which is not acceptable conduct from a government officer.</i>
Issues with the Tax Practitioners Board (TPB) Service	You should make a complaint if you are unhappy with how the Tax Practitioners Board handled a matter that concerns you. For example, if you lodged a complaint with the TPB (such as a complaint against a tax agent or BAS agent) and the TPB took too long or did not follow through properly. While the TPB is the body that regulates tax agents, the IGTO can investigate administrative issues in the TPB's process. In short, if you have already tried to resolve your concerns with the TPB directly but remain dissatisfied with their response or lack of action, the IGTO can independently review the TPB's handling of the situation. (Keep in mind the IGTO cannot overturn TPB decisions like agent deregistration – those must go to the tribunal – but they can examine if the TPB's conduct was appropriate.) <i>Examples:</i> <i>Sophie lodged a formal complaint with the TPB about her tax agent's unethical conduct. After more than a year, the TPB had provided almost no updates and there was no clear progress on her case. She had even contacted the TPB several times, but felt she was being given the run-around with no resolution in sight.</i> <i>A registered tax agent, Dev, faced an excessively long delay when renewing his registration with the TPB. The application seemed stuck without explanation, and TPB officers were not responding to his inquiries. This left Dev unable to legally serve his clients for an extended period.</i>

**Compensation
or Remedial
Action
Complaints**

You should make a complaint if you sought compensation or a remedy for a mistake by the ATO or TPB and you're not satisfied with how it was handled. This often relates to the "Compensation for Detriment caused by Defective Administration (CDDA) Scheme" or similar requests for the agency to fix or compensate for its errors. If the ATO/TPB denied your compensation claim or handled it poorly (for example, not considering crucial information), the IGTO can investigate the decision or handling of that claim. The IGTO will look for any significant shortcomings in how the agency assessed your request and can recommend that the ATO or TPB take action to address those shortcomings. The IGTO cannot overturn ATO or TPB decisions but may recommend reconsideration or corrective action. (The IGTO cannot directly overturn a compensation decision, but their intervention can prompt a reconsideration or improved outcome in some cases.)

Examples:

- *Anita's family business suffered a loss because an ATO officer's mistake led to a wrongful tax bill and enforcement action. She applied under the CDDA scheme for compensation of the costs incurred due to the ATO's error. The ATO refused her claim but gave only a cursory explanation. Anita feels they failed to consider key evidence of the detriment she provided, so she turns to the IGTO to review whether the compensation decision was handled fairly.*
- *Graham received a large interest charge because the ATO delayed acting on information he had provided. He requested that the interest be remitted given the ATO's fault in the delay, but his request was denied without a clear reason. This is the kind of outcome the IGTO can examine to see if it was reasonable or if the ATO should revisit its decision.*

Exclusions	The IGTO cannot handle complaints regarding: • The amount of tax, penalties, or interest you owe under law. The IGTO cannot review or change how much you are legally required to pay. • Tax law or policy itself. The IGTO cannot change legislation or how tax law is written or applied by the ATO. • Disputes about your tax assessment (unless your concern is about how the ATO handled the process), this must be addressed through objection or appeal processes. • Complaints where you haven't first raised the issue with the ATO or TPB. The IGTO expects you to try resolving the matter directly before stepping in. • Matters that are before the courts or tribunals, the IGTO won't intervene where legal proceedings are underway. • Requests for legal advice or interpretation. The IGTO doesn't provide legal advice on tax matters. • Complaints about registered tax agents, BAS agents or financial advisers (unless your complaint is about the TPB's handling of such complaints). • Employment matters within the ATO or TPB, for example, if you are or were an employee of either agency. • Issues involving other government agencies (e.g. Centrelink or Services Australia) unless the complaint is specifically about the ATO's use or handling of that information. • Privacy breaches or data misuse not involving ATO or TPB.
Additional Info	If your complaint involves both a legal dispute (such as how much tax is owed) and an administrative concern (such as poor communication or unfair treatment), the IGTO may still be able to help with the administrative side only, even if the legal issue must be resolved through a different process. The IGTO is independent, free, and confidential. It aims to improve how tax and super systems work for everyone.

Step 2: What is the Jurisdiction of the complaints body?

Jurisdiction	Description
State	The IGTO has powers to hear complaints under the laws of the Commonwealth of Australia.
Geographical Scope	The IGTO can review decisions made by the ATO / TPB in Australia.

Time Limitations	There is generally no time limit for raising a complaint with the IGTO. However, the IGTO has discretion to not investigate a complaint if the action came to your knowledge more than 12 months before the complaint was made. ¹ The IGTO has discretion to consider complaints outside of this general timeframe.
Exclusions	The IGTO is not empowered to investigate: • Overseas tax matters: The IGTO can't help with complaints about foreign tax authorities or tax laws outside Australia. • State or territory taxes: They can't investigate issues with stamp duty, land tax, or payroll tax. • Complaints made too late: There's no strict deadline, but if a complaint is made long after the issue happened, the IGTO might not investigate, especially if records are missing or it's hard to get the facts. • Issues already decided by a court or tribunal: If a court or tribunal has already ruled on your case, the IGTO can't review it again. • Issues currently before a court or tribunal: If your matter is already being reviewed by a court or tribunal, the IGTO won't step in until that process is finished. • Decisions made by other countries under tax treaties: The IGTO can't look at complaints about tax treaty outcomes involving another country's tax office. • Conduct outside ATO or TPB roles: If someone acted in a personal or private capacity (not as an ATO or TPB officer), the IGTO can't investigate.
Exercise of discretion	The IGTO may decide not to investigate if: • The ATO or TPB has already handled the issue fairly • Another body (like a court or tribunal) is better suited to deal with it • The issue is very minor or wouldn't change the outcome • There's not enough information to look into it • The complaint is not made in good faith (e.g. abusive or dishonest) • You haven't tried to resolve it with the ATO or TPB first (unless there's a good reason)

Step 3: Who can you make a complaint against?

The IGTO can review decisions by the ATO / TPB including:

Respondent	Description
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¹ https://classic.austlii.edu.au/au/legis/cth/consol_act/iota2003301/s9.html

ATO (Australian Taxation Office)	The IGTO can investigate complaints about how the ATO handled your tax or super matter. This includes delays, poor communication, unfair treatment, mistakes, or the behaviour of ATO officers.
TPB (Tax Practitioners Board)	The IGTO can investigate complaints about how the TPB handled your matter, for example, delays in processing registration or how the TPB dealt with your complaint about a tax agent. Note: The IGTO can only review how the ATO or TPB made their decisions, they cannot change the actual tax law or legal outcome.
Exclusions	The IGTO cannot handle complaints about: • Tax Agents or BAS Agents: The IGTO can't investigate individual tax or BAS agents. Complaints about their conduct must go to the TPB. • Financial Advisers: The IGTO doesn't deal with complaints about financial advice. These should go to the Australian Securities and Investments Commission (ASIC) or the Australian Financial Complaints Authority (AFCA). • State or Territory Revenue Offices: Complaints about things like stamp duty, land tax, or payroll tax (e.g. Revenue NSW, SRO Victoria) are outside the IGTO's scope. • Foreign Tax Authorities: The IGTO can't help with issues involving overseas tax offices or tax matters under another country's law. • Other Government Departments or Agencies: The IGTO only investigates the ATO and TPB. They can't investigate Centrelink, Services Australia, the Department of Home Affairs, or other agencies, even if your complaint involves both the ATO and another department. • Private Individuals or Businesses: The IGTO can't investigate disputes between you and another person, company, or business. Only how the ATO or TPB handled the matter.

Step 4: Are you eligible to make a complaint?

Eligibility	Description
Who can make an application for review?	Anyone can make a complaint to the IGTO.
Have you tried to resolve the issue directly?	ATO related complaints For disputes involving the ATO, the IGTO will first verify that you have already lodged a formal complaint with the ATO and the ATO has considered it.

	If there has not been a formal complaint lodged with the ATO, the IGTO will afford the ATO with an opportunity to review and resolve your complaint before the IGTO continue with any investigation. Where the ATO reviews your matter, the ATO will record it as a formal complaint and an ATO complaints handler will contact you directly. The IGTO will also inform you that the ATO will review your complaint first and that it will contact you directly to work towards resolving the issues. The ATO will advise the IGTO when it considers it has resolved your complaint and the IGTO will contact you directly to confirm if you agree. If you agree that the ATO Complaints handler has resolved your complaint, the IGTO will finalise and close your case. If the ATO Complaints handler was unable to resolve your complaint and you remain dissatisfied, the IGTO will assess how it may be able to assist after considering the ATO Complaint handler's reasons for decision, supporting information and your views on the remaining issues to be resolved. TPB related complaints For disputes involving the TPB, you should also make sure you have attempted to resolve your complaint with the TPB first. If you are unsatisfied, then proceed to lodge with the IGTO and provide details of your TPB complaint and the resolution with which you are unsatisfied.
Can complaints be made on behalf of someone?	Yes. However, if you are lodging a complaint on behalf of another person, the IGTO will need to confirm that you are authorised by that other person to discuss their affairs. The IGTO has prepared a standard authorisation form which may be accessed through the Complaint Form. You don't need to be a registered tax agent to be a representative – provided you are authorised by that other person to assist them.
Exclusions	The IGTO cannot take complaints if: • You weren't personally affected: You can't complain unless the issue directly affected you or you have permission to act for the person involved. • You don't have authority to act for someone else: If you're acting on someone's behalf (like a tax agent or family member), you need their written consent. • You're an ATO or TPB staff member with a workplace issue: The IGTO doesn't deal with internal staff complaints or employment disputes.

	• Your complaint is anonymous: The IGTO usually needs your name and contact details to investigate (except in serious systemic cases). • You're already in court or tribunal: If you've started formal legal proceedings about the issue, the IGTO usually won't investigate. • The complaint is abusive or not made in good faith: Rude, threatening, or dishonest complaints won't be accepted.
Additional information you need to know	The IGTO's services are free. You do not need a lawyer for the complaint process, however you can seek legal advice at any time. You may be able to obtain assistance from one of the following organisations: • Victoria Legal Aid legalaids.vic.gov.au • Victorian Community Legal Centres communitylaw.org.au • Victorian Aboriginal Legal Service vals.org.au

Step 5: What remedies are available at this body?

Power	Description
Affirmation of ATO/TPB decision	The IGTO may find that the ATO or TPB acted lawfully, fairly, and reasonably. If so, the IGTO will explain why the actions or decisions were appropriate, and provide a clear outline of how they were reached.
Clarification of a Decision or Process	Even if the ATO/TPB decision is affirmed, the IGTO (or the ATO/TPB) may still provide a clearer explanation. This is often useful if the original decision was poorly communicated or confusing.
Reversal or Reconsideration of a Decision	The IGTO cannot overturn ATO or TPB decisions but may recommend reconsideration or corrective action. While the IGTO can't force them to do so, these recommendations are often followed, especially when the IGTO provides new facts or identifies flaws in the original handling.
Apology from the ATO or TPB	If a mistake or unfairness is found, the ATO or TPB may issue a formal apology to acknowledge the error and its impact on you.
Change to Policies, Procedures or Systems	The IGTO can recommend changes to how the ATO or TPB works to help prevent similar problems in the future. This may include changes to forms, staff guidance, internal systems, service delivery, or broader tax administration practices.
Remedying Unfair Treatment or Poor Service	In some cases, the ATO or TPB may offer to take specific remedial steps, like re-opening a matter, waiving penalties or interest (where

	law allows), or improving service access, as a result of an IGTO investigation. These outcomes are decided by the ATO/TPB, not the IGTO, but are often triggered by the IGTO's involvement.
CDDA Reconsideration (Compensation for Defective Administration)	If your complaint involves a rejected CDDA claim or interest remission request, the IGTO can recommend the ATO/TPB reconsider that decision. The IGTO can't award compensation, but can prompt a review of the process or reasoning behind the refusal.
Exclusions	The IGTO cannot: • Force the ATO or TPB to change their decision or comply with a recommendation • Change tax law, set tax rates, or decide how much tax you should pay • Investigate tax legislation that creates or quantifies your tax liability • Act as a legal adviser. They won't tell you how to structure your tax affairs • Investigate employment disputes within the ATO or TPB • Review FOI, whistleblower, or public interest disclosures. Those are handled elsewhere • Investigate the non-tax parts of cross-agency complaints (e.g. Centrelink or Home Affairs issues) • Handle complaints about other agencies. Their role is limited to the ATO and TPB

Step 6: Preparing your complaint. What should it include?

Requirement	Description
Format	All applications made to the IGTO may be in writing or verbal. Online You can lodge a complaint online. The online form can be accessed here. When you make a complaint online, you will be asked to register for an online account. You should have on hand electronic copies of any relevant documents you may want to attach. Phone If you are unable to lodge your complaint online, you may call the IGTO on 1300 44 88 29 (1300 IGT TAX) to leave them a voicemail

	message. Your complaint will be triaged based on the information you provide in your voicemail message. If you call about lodging a new complaint, you will be asked to leave details via voicemail. An officer will then assess and contact you. Direct contact is only available once a complaint is under active review. Post You can make an application to the IGTO by sending it to: Inspector-General of Taxation & Taxation Ombudsman GPO Box 551 Sydney NSW 2001
Personal Details	As a minimum, all complaints and disputes will need to include: • Your full name • Your email address • Telephone or mobile number • One of: ○ Australian Business Number (ABN) ○ Date of Birth ○ Residential or business street address This information is necessary for the IGTO to be able to identify your tax account to enable the IGTO to investigate the dispute. If you are not comfortable providing these details, the IGTO are unable to investigate the matter that you raise with it. If you would prefer, you can provide general feedback and suggestions to improve the tax system. This feedback may be provided by email: feedback@igt.gov.au.
Respondent's Details	You should provide the name of the agency that made the decision.
Relevant Facts and supporting information	You should provide details of the: • decision made and who it was made by; • date you received the decision you want reviewed; • if you are sending a copy of the decision; and • why you think the decision was wrong. You should provide as much information and supporting documentation as you can, as this will help to make a decision.
What NOT to include	Do not include false or misleading statements. This may be an offence.

**Additional
information you
need to know**
Language other than English

If you speak a language other than English and require assistance to lodge a dispute with the IGTO, please call the Translating and Interpreting Service (TIS) on 131 450 and ask them to leave a voicemail message for the IGTO on 1300 44 88 29 to arrange a time and date for a phone call.

The IGTO have information in languages other than English which may help you understand the services it provides.

Hearing or speech impaired

If you are hearing or speech impaired, please call the National Relay Service on 133 677 and ask them to leave a voicemail message for the IGTO on 1300 44 88 29 to arrange a time and date for a phone call.

Service and Conduct Expectations

The IGTO expect its team to be professional, courteous and respectful at all times and it ask that taxpayers and tax professionals who engage with its office to afford them the same courtesy. The [IGTO's Service and Conduct Expectations Guidelines](#) outline its service commitments and what it expects from you.

Step 7: Lodging your complaint and next steps.

Step	Description
Where to lodge your complaint	All applications made to the IGTO may be in writing or verbal. Online You can lodge a complaint online. The online form can be accessed here. When you make a complaint online, you will be asked to register for an online account. You should have on hand electronic copies of any relevant documents you may want to attach. Phone If you are unable to lodge your complaint online, you may call the IGTO on 1300 44 88 29 (1300 IGT TAX) to leave them a voicemail message. Your complaint will be triaged based on the information you provide in your voicemail message. If you call about lodging a new complaint, you will be asked to leave details via voicemail. An officer will then assess and contact you. Direct contact is only available once a complaint is under active review. Post You can make an application to the IGTO by sending it to:

	Inspector-General of Taxation & Taxation Ombudsman GPO Box 551 Sydney NSW 2001
Receipt	Once you lodge a dispute via the web form, you will promptly receive an acknowledgement from the IGTO office to your email address.
Assessment	The IGTO triage all disputes lodged with its office to identify cases with exceptional circumstances. An investigator is allocated to these cases in overriding priority to other cases and will conduct their examination of the actions and decisions in dispute without affording the ATO with opportunity to review the case first. Please note that it may be up to nine months before a dispute lodged with its office is allocated to an investigator. The IGTO ask that you wait for its investigators to contact you, as responding to follow up calls made to its office diverts its limited resources and further delays its ability to allocate cases more promptly for action.
Early Assessment Meetings (EAM)	When the IGTO accepts a complaint (which it has not referred through the assessment stage), it will first undertake Early Assessment Meetings (EAMs) with the ATO to improve the complaints handling process. EAMs are aimed at: • improving IGTO and ATO accountability by identifying the case officers in both agencies who are responsible for the ongoing management of the case; • expedites the resolution of your case by allowing IGTO and ATO case officers, at the outset, to reach a common understanding of the issues, the potential options for resolution and the type of resources needed; and • facilitating early agreement on the action required to progress the case, including what tasks will be undertaken by whom and the expected timeframes for those tasks. The ATO complaints referral unit schedules an EAM with IGTO and ATO case officers for all investigations within 3 business days of the ATO receiving an investigation notice.
Progress Assessment Meetings (PAM)	The IGTO case officer may convene a Progress Assessment Meeting (PAM) with ATO officers at any time after an EAM has been held. The purpose of the PAM is to: • improve both the ATO and IGTO case officers' understanding of your concerns and the proposed options for resolution as well as facilitate discussion on any additional issues raised or subsequent communications with you; • resolve issues with IGTO and ATO senior officers before agency responses are formalised and communicated to you; • resolve concerns with either agency's involvement in or handling of the complaint, for example, delays; and/or

	improve broader administration of the tax system by discussing with ATO senior officers any proposals to make such improvement
Finalisation of investigation	IGTO case officers resolve complaint investigations by providing independent third-party assurance of the actions taken as well as identifying opportunities for improvement. In doing so, IGTO case officers must form an independent view based on the best available information and an understanding of your and ATO's views of the events and resolution options. The ATO is accountable for any remedial actions flowing from a complaint investigation. The ATO is also encouraged to communicate outcomes directly with clients, unless you indicates that such communication would not be welcome. In such cases, the IGTO case officer confirms with you the outcome of the IGTO's investigation by communicating directly with you first to advise them of the ATO's intention to communicate with them. The IGTO case officer also confirms what can be expected to be communicated by the ATO to you.
Additional information you need to know	You should try to provide all relevant information and documentation when you first lodge your application for review. This helps to ensure your concerns are understood and action can be taken as quickly as possible. You should update the IGTO about any changes that can impact your application for review, including if the problem has been resolved. It is a good idea to keep a copy of your review application for your reference.

Step 8: Post-complaint – what if you are not happy with the outcome of your complaint?

Avenue	Description
Raise your concerns with investigating officer	If you are not satisfied with our investigation findings or process concerning your dispute with the ATO or TPB, you are encouraged to discuss your concerns directly with the IGTO investigating officer in the first instance. The officer will seek to explain how they came to their findings and discuss any questions you may have. If you remain dissatisfied, you may request a reconsideration or internal review of your dispute.
Reconsideration of your complaint	You may seek a reconsideration where you are not satisfied with the IGTO's original investigation findings, and you have new information that was not previously provided to the original IGTO officer which, if it had been provided, would likely have changed their original decision. Requests for reconsideration should be made within 10 business days from the date the IGTO advise you of its findings. Such requests should be made in writing, where possible, to internalreview@igt.gov.au. Requests may be accepted after this time if there are exceptional circumstances that prevented you from doing so earlier. However, you will need to provide clear reasons for the delay.

	Requests for internal review must: • state the relevant case reference number; • include details of the findings for which reconsideration is sought; • clearly explain your reasons for seeking a reconsideration — for example: ○ if you consider our investigation’s findings of fact are incorrect, you must provide supporting evidence where possible; ○ if you consider that the investigation’s reasoning is incorrect, you must clearly explain why, along with what you consider would be the correct reasoning and how it is supported by the facts in your case. • include any new and/or additional information not previously provided If the IGTO agrees to reconsider your dispute, the reconsideration is undertaken by the original IGTO officer. This provides the officer with the opportunity to review the original findings in light of the new available information. This approach reduces duplication of process and leads to faster resolution for you. Reconsideration will result in one of two outcomes: • new investigation findings are reached having regard to the new information; or • the original investigation findings are affirmed.
Internal reviews	You may request an internal review of the IGTO investigation findings if you are dissatisfied with the IGTO’s reconsideration, or, if there is no new information to support a reconsideration and you do not agree with the original investigation findings. If you have additional relevant information that you have not previously provided to the original IGTO officer, then you must do so during the reconsideration process outlined above so that it can be considered. If the IGTO agrees to an internal review of its investigation findings, your request for review will be considered by an officer who was not involved in the original investigation of your dispute. Importantly, a review is not a re-investigation of your dispute. The IGTO will assess whether the processes adopted by its staff in reaching the investigation findings were fair and appropriate and the findings reached were reasonable having regard to the information available and the reasons or grounds that you have raised. Requests for internal review should be made within 10 business days from the date the IGTO advise you of its findings. Such requests should be made in writing, where possible, to internalreview@igt.gov.au. Requests may be accepted after this time if there are exceptional circumstances that prevented you from doing so earlier. However, you will need to provide clear reasons for the delay. Requests for internal review must:

	• state the relevant case reference number; • include details of the findings for which internal review is sought; • clearly explain your reasons for seeking an internal review— for example: ○ if you consider the investigation’s findings of fact are incorrect, you must provide supporting evidence where possible; ○ if you consider the investigation’s reasoning is incorrect, you must clearly explain why, along with what you consider would be the correct reasoning and how it is supported by the facts in your case. All requests will be considered in line with the IGTO’s policies and procedures. Importantly, internal reviews will only be undertaken once. A review will result in one of three outcomes: • the investigation is re-opened due to the original investigation findings being sufficiently incorrect, uncertain or incomplete such that it would be appropriate to re-examine the matter or aspects of it; • new investigation findings are made and replace the original findings (or an aspect of the findings) without any further investigation, where appropriate to do so; or • the original investigation findings are affirmed and no further action is required.
Commonwealth Ombudsman	If you are not satisfied with the outcome of your complaint about the IGTO’s service or conduct then you can make a complaint to the Commonwealth Ombudsman. It is important to be aware that complaints made to the Commonwealth Ombudsman about the IGTO are limited to its service, and not its investigation findings which are the subject of your dispute.

Step 9: Overlapping or Related Jurisdiction to the complaints body?

Complaint body	Description
Commonwealth Ombudsman	The Commonwealth Ombudsman take complaints about most government organisations and agencies. While from 1 May 2015, most complaints about the ATO/TPB must be directed to the IGTO, the Commonwealth Ombudsman continues to deal with complaints concerning Public Interest Disclosures (PID) issues relating to the ATO or TPB.
State Revenue Offices	If your tax concern relates to state or territory taxes (as opposed to Commonwealth taxes), you should first address your concern with the relevant state/territory tax authority.

State ombudsmen	If your tax concern relates to state or territory taxes (as opposed to Commonwealth taxes), and you have addressed your concern with the relevant state/territory tax authority, but you are still dissatisfied, you should address your concerns with the relevant state/territory ombudsman.
Courts and Tribunals	Courts and tribunals can make binding and enforceable determinations. You may want to seek legal advice about the option of pursuing your complaint at court if it relates to: • compensation (including workers compensation claims; • development application decisions; • orders made by local councils; • decisions, fines and orders of regulators and licensing authorities; or • and disputes over expert assessments.

Need help to preparing or pursuing your complaint?

Below are organisations that may be able to help you to make your complaint, provide support or advocacy during the complaint process or give you more information.

Organisation	Contact Details	How they can help
The IGTO	Website: https://www.igt.gov.au/ Telephone: 1300 44 88 29 (1300 IGT TAX)	You can contact the IGTO directly if you have any further questions or need assistance with your complaint.
Translating and Interpreter Service	Website: www.tisnational.gov.au Telephone: 131 450	Provides interpreting and translation services for people if English is not their first language.
National Relay Service	Website: www.accesshub.gov.au	Provides a range of services to support people who are deaf or have a hearing or speech impairment to communicate.
Deaf or Hearing Impaired Users	Telephone: Choose preferred NRS channel then 1800 806 314	Provides communication support for deaf or hearing impaired individuals through the National Relay Service (NRS), where you can choose their channel for assistance.

Self-help tools and additional resources

Resource	How this helps
How to make a complaint	Guidance on how to apply for an internal review and an enforcement review
Call It Out	Online register for racism/discrimination experienced or witnessed towards First Nations Australians. Not an official complaints body.
Law Society: Know Your Rights	Guidance for individuals who are uncertain about where to start when seeking legal advice.