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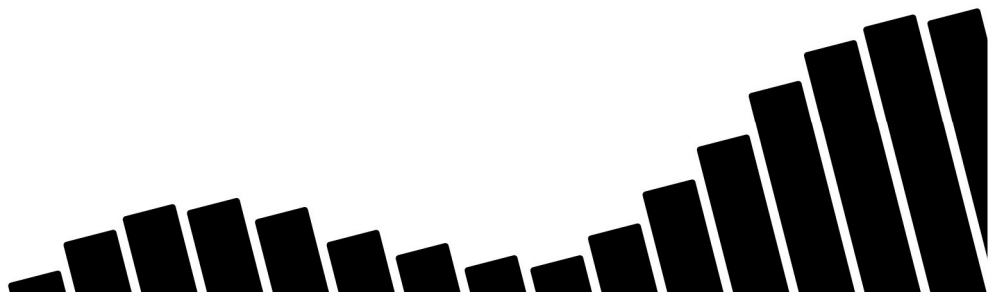
Dear Ms Philp and Mr Cook

Taxpayers' Charter review

The Tax Institute welcomes the opportunity to make a submission to the Australian Taxation Office (**ATO**) in relation to the Taxpayers' Charter review (**Review**). The Taxpayers' Charter (**Charter**) plays a crucial role in explaining the rights and obligations of taxpayers that are enshrined in the tax law, *Taxation Administration Act 1953* and the *Administrative Decisions (Judicial Review) Act 1977*.

In the development of this submission, we have closely consulted with our National Technical Committees and surveyed the broader membership of The Tax Institute, to prepare a considered response that provides insights as to the views of the tax profession more broadly. As agreed with you, our survey largely replicated the questions raised in the Review, as well as certain additional questions we posed. The feedback we have received is from the perspective of tax practitioners and other taxpayer representatives.

The Tax Institute commends the ATO for undertaking the Review. Since the last internal review of the Charter conducted in 2010, Australia's taxation and superannuation systems have evolved and adapted to new technologies, legislative developments and the residual impacts from the global pandemic. As part of the Government's response to pandemic and other crises, the ATO's new role of delivering benefits has resulted in a broader range of interactions between taxpayers and ATO, and a more varied set of circumstances to which the Charter applies. It is therefore imperative that the Charter, being the primary means of defining the ATO's relationship with the community, encompasses contemporary circumstances and is consistently applied to all interactions between the ATO and taxpayers.



Overall, but for the recommendations set out below, our members have indicated that the Charter covers many of the pertinent issues encountered by taxpayers and tax practitioners. However, our members have raised concerns about the practical aspects concerning the knowledge and enforceability of taxpayers' rights under the Charter. The main concerns raised by members were:

- the need for further education and awareness of the Charter,
- taking steps to ensure that taxpayers' rights under the Charter are better enforceable; and
- interactions between taxpayers (or their representatives) and the ATO where the Charter was not applied.

Our submission predominantly focuses on addressing these concerns, where our members have indicated that the Charter is not at the front of mind by some ATO staff when dealing with taxpayers and their representatives. Accordingly, some of our recommendations will require legislative reform, which we acknowledge is outside the ATO's remit. However, we consider it beneficial to further discuss with the ATO the main concerns that are being voiced by our members and to begin the necessary conversation about ensuring that taxpayers' rights are sufficiently protected and established.

Our detailed response is contained in **Appendix A**.

We would be pleased to continue to work with the ATO on further developing the Charter to ensure it provides sufficient information of the rights and obligations of taxpayers, and assist the ATO to determine and implement an approach to improve the awareness of the Charter for all stakeholders.

The Tax Institute is the leading forum for the tax community in Australia. We are committed to shaping the future of the tax profession and the continuous improvement of the tax system for the benefit of all. In this regard, The Tax Institute seeks to influence tax and revenue policy at the highest level with a view to achieving a better Australian tax system for all. Please refer to **Appendix B** for more information about The Tax Institute.

If you would like to discuss any of the above, please contact our Tax Counsel, Julie Abdalla, on (02) 8223 0058.

Yours faithfully,



Jerome Tse

President

APPENDIX A

We have set out below our detailed comments and observations for your consideration to ensure that the Charter accurately explains the rights and obligations of the tax community and the ATO, and is reflective of the contemporary environment. Our comments are predominantly focused on key areas of concerns as communicated by our members and recommendations to address these concerns.

ATO conduct in accordance with the Charter

Feedback from our members has indicated that, in some dealings with the ATO, a perceived difference exists between the expectations set out in the Charter and the conduct of ATO staff. There are concerns that the Charter is more akin to an aspirational set of ideals, rather than a set of protocols and principles governing how taxpayers can expect the ATO to interact with them.

The following examples have been communicated by our members in respect of their interactions with the ATO where the expectations set out in the Charter have been perceived as not being met:

- Potential mental health concerns of taxpayers are disregarded by ATO staff when considering taxpayers' payment history;
- Call back messages dealing with serious matters are left for practitioners where the client's name is omitted. This presents challenges for practitioners, as they have no information about the severity of the matter to which the call relates and cannot relay it to the client in an efficient and timely manner; and
- PAYG Annual Reports from previous years being left outstanding with no ATO follow-up until several years after the event.

The Inspector General of Taxation and Taxation Ombudsman's (IGTO) Review into the Taxpayers' Charter and Taxpayer Protections (**2016 Report**) highlighted the ATO's public acknowledgment that the treatment of taxpayers was a fundamental factor influencing the compliance behaviour of taxpayers.¹ Considering the importance of positive taxpayer compliance behaviour, it would be expected that taxpayers and tax practitioners would perceive the majority of their interactions with the ATO as being reasonable. This is not apparent from the feedback from our members and indicates that greater importance could be placed on the Charter by ATO staff. Accordingly, we consider that replacing the Charter with an Australian bill of rights or enshrining the Charter in legislation, could encourage the ATO and its staff to increase their focus on the Charter. This could be accompanied by a focus on community awareness. We have explored these options below.

¹ IGTO, 2016 Report (2016), at [2.31].

Taxpayer Bill of Rights

The Tax Institute recommends that the Charter should be superseded by a bill of rights or enacted as legislation to give it more legal force. As the Charter itself is not legislated, it does not provide taxpayers with any form of administrative or legal protection when such rights are alienated or breached during their dealings with the ATO. It was noted by the IGTO in the 2016 Report, that the rights enshrined in the Charter are spread across disparate Acts.² These include the following:³

- *Taxation Administration Act 1953*;
- *Administrative Decisions (Judicial Review) Act 1977*; and
- *Freedom of Information Act 1982*.

In addition, certain taxpayer rights and safeguards are contained in the common law, such as legal professional privilege (**LPP**).⁴

There is no universally recognised definition of ‘taxpayer rights’, nor is there a central Act or framework that safeguards such rights with the force of law.⁵ Where taxpayers and advisers experience issues with the ATO’s behaviour not aligning with the Charter, the primary recourse is through making a complaint to the ATO or the IGTO.

We therefore recommend that the Charter be replaced with a bill of rights detailing the rights that taxpayers have in dealing with the ATO. This would provide a central location for taxpayers to easily understand their rights and provide them with greater protection than is currently available. In a 2021 report outlining the history of the Charter, the IGTO cited a draft model Bill of Rights published drafted by the then Taxation Institute of Australia (now The Tax Institute).⁶ We consider that such a bill of rights is preferable to the current Charter, as it presents the rights of taxpayers in clear and succinct terms.

Legislating the Charter

As an alternative, the Charter could be codified into legislation to provide greater protection to taxpayers, allowing the courts to step in where complaints are not appropriately actioned at first or second instances by the ATO or IGTO.

² Ibid Table 1: Existing taxpayer rights and protections in Australia.

³ Ibid [1.18]-[1.19].

⁴ See, for example, *Commissioner of Taxation v PricewaterhouseCoopers* [2022] FCA 278 per Moshinsky J at [135]-[136].

⁵ IGTO (n 1) [1.17].

⁶ IGTO, *A brief history of the Taxpayers’ Charter in Australia* (2021), Annexure C.

If the Charter were to be codified in legislation, it could be inserted into the Code of Conduct provisions under section 13 of the *Public Service Act 1999 (PSA)*. Section 13 sets out the standards that must be met by people exercising their duties as public servants of the Commonwealth. We consider that paragraph 4(a) of this section could be amended to reference a new schedule which would include a list of the key publications/guidelines, such as the Charter, that public servants should be adhere to. Such an approach would also assuage the apathy towards the Charter felt by some taxpayers and advisers, as there would be legislated recourse in instances where ATO staff did not comply with their responsibilities under the Charter. For example, sanctions under section 15 of the PSA may apply.

We note that taxpayers' obligations under the Charter are derived from legislative requirements, however taxpayers' rights are mostly not legally enforceable. We recognise that certain taxpayers' rights (specifically the right to privacy, confidentiality, and access to information) are sourced from the *Privacy Act 1988* and *Freedom of Information Act 1982*. This is not applicable for the other taxpayers' rights. We consider that where taxpayers rights are not enshrined in legislation (as proposed in the above paragraph) there should be a focus on legislating the rights incrementally, for example concentrating on legislating the rights to representation as a first step.

Improving the enforceability of the Charter would bolster public confidence in the ATO, as there would be tangible mechanisms to ensure taxpayers are able to exercise their rights. As noted in the 2016 report, research has shown a link between public trust in the administrator and voluntary compliance.⁷ Taxpayers need to know that, even if the eventual decision is adverse, their treatment and experiences through the process was fair. The importance of this has been supported by the ATO before the House of Representatives Standing Committee on Tax and Revenue in March 2015:⁸

We are deeply interested in fairness because we understand that, in the tax system, if people have a misperception of how the system operates, if they think it operates unfairly, that is a no-no in tax administration. That gets people thinking, 'Well, if it's unfair, I don't want to participate in it'.

Improving community awareness

We also recommend that the ATO should improve the awareness and education of the community around the existence and content of the Charter. Our members have shared that many taxpayers and advisers are unaware of the Charter and their rights and responsibilities under it. We consider that numerous benefits could stem from the ATO promoting greater awareness of the Charter during their engagement with taxpayers. These include greater trust in the administration of our taxation and superannuation systems, improved perceptions of fairness and more efficient interactions between the ATO and taxpayers (or their representatives).

We consider that requiring ATO staff to remind and refer to the Charter during key points in an engagement will improve visibility of the Charter. This in turn will better facilitate the benefits noted above. The Tax Institute would be pleased to work with the ATO in developing a strategy or feedback to improve stakeholder awareness and education.

⁷ IGTO (n 1) [1.18]-[1.15].

⁸ House of Representatives Standing Committee on Tax and Revenue, '[Tax Disputes](#)' (2015), [2.11].

Clarity of information in the Taxpayers' Charter

Feedback from our members indicates that the majority of those surveyed considered that the Charter broadly provides clear information of:

- taxpayers' rights and responsibilities;
- the expectations of the ATO to fairly and reasonably support taxpayers' rights; and
- taxpayers' rights to review and provide feedback.

However, we consider that the Charter could be enhanced by implementing the aspects described in the following paragraphs.

Legal professional privilege

The 2016 Report identified that recent case decisions could potentially reduce the scope of LPP applying to certain communications.⁹ In respect of LPP, the Charter states that the ATO:¹⁰

'...will respect your right to claim legal professional privilege for certain communications between you and your barrister or solicitor. In some circumstances, some advice given to you by a professional accounting adviser may remain in confidence between you and that adviser.'

The Charter does not provide any further details on how the ATO will respect or assess claims of LPP by taxpayers or provide links to recent ATO website guidance on LPP. We recommend that the ATO provides further detail in the Charter of how taxpayers can expect the ATO to deal with their claims of LPP, with an emphasis on providing greater transparency and accountability and link to the relevant ATO website guidance on LPP.

Treating taxpayers as being honest

Consistent understanding of 'honesty'

Feedback from our members has indicated that in some of their engagements with the ATO, there has been a perceived difference between the understanding of, and expectations about, how the ATO treats taxpayers as honest. We consider that this perceived misunderstanding could be minimised through further education. Including specific examples on the ATO website regarding the circumstances the ATO will consider taxpayer behaviour as being honest or dishonest will better illustrate the ATO's expectations. This will assist in aligning the expectations of the ATO and taxpayers, resulting in more realistic expectations of ATO experiences.

⁹ IGTO (n 1) [2.23].

¹⁰ Australian Taxation Office, [Taxpayers' Charter – fair use of our access and information gathering powers](#) (Web Page, 22 October 2018).

Helping taxpayers to get things right

Use of guidance products

Our members have observed that the ATO has increasingly relied on web guidance and taxpayer alerts in recent years rather than issuing public rulings, determinations, and related products. This provides taxpayers with less administrative protection, as web guidance is prone to frequent changes and does not provide taxpayers with relief where such positions are subject to ATO reviews.

Although taxpayer alerts allow taxpayers and advisers to understand key tax risks of particular concern to the ATO, they often do not provide the ATO's technical analysis and reasoning for reaching their conclusions. For example, in Taxpayer Alert [TA 2022/1 Parents benefitting from the trust entitlements of their children over 18 years of age \(TA 2022/1\)](#), the ATO sets out a range of scenarios where arrangements are at risk of breaching trust law principles, section 100A of the *Income Tax Assessment Act 1936 (ITAA 1936)*, or the general anti-avoidance provisions under Part IVA of the ITAA 1936.¹¹ Although TA 2022/1 provides sufficient detail on the kinds of arrangements,¹² specific examples¹³ and particular concerns,¹⁴ it does not provide any technical analysis to explain why such arrangements have been flagged as high-risk.

We consider that presenting technical analysis in future taxpayer alerts would allow taxpayers to understand why particular arrangements and fact patterns are concerning to the ATO. Although taxpayers are unable to rely on taxpayer alerts as a form of administrative protection, the additional information will assist taxpayers more readily identify and mitigate the risks in their arrangements.

Ability to rely on past reviews

Our members have shared instances where the ATO has provided written clearance on particular tax issues during a review, only for the same items to become the subject of further investigation in subsequent years. For example, there have been instances where the ATO has provided taxpayers with a green risk rating under a streamlined assurance review (**SAR**), only to re-investigate the same issues in a later period. This undermines the value and reliability of ATO reviews for taxpayers, as it indicates that the factors underlying the decision are only relevant at the time of the review, rather than providing ongoing assurance about their tax affairs.

We recommend that the Charter be updated to ensure that written ATO opinions that provide clearance on specific issues should be given the same weight as private binding rulings and not re-visited in later years. This would provide taxpayers with greater confidence and certainty on their tax affairs that have undergone ATO review and received a favourable rating.

¹¹ Australian Taxation Office, [TA 2022/1 Parents benefitting from the trust entitlements of their children over 18 years of age](#) (Web Page, 23 February 2022) [24].

¹² Ibid [4]–[6].

¹³ Ibid [7]–[22].

¹⁴ Ibid [24].

If this change is not adopted, taxpayers may feel that they need to lodge private rulings after a green risk rating has been provided in order to receive certainty about their position. As these matters have already been reviewed and assured by the ATO, the time and effort dedicated by taxpayers and the ATO would be duplicated in these instances, creating inefficiencies in the administration of the system. Consequently, we recommend that the ATO treat green risk ratings (and equivalents) as having the same force as private binding rulings. This will provide taxpayers with greater confidence in ATO assurance reviews and improve the efficiency of the administration of the tax system.

Information disclosed in private rulings

Our members have advised that the private binding ruling (**PBR**) register is a useful resource. However, PBRs with calculations often have the relevant figures replaced with 'XXXX'. We consider that it would be beneficial for taxpayers and practitioners if rounded, or otherwise sufficiently unidentifiable figures are used to provide context of the scope of the matter. In instances where there is comprehensive consideration of the issue or calculations by the ATO, publishing these scenarios on the ATO website in the form of case studies or examples can also assist taxpayers and tax practitioners. Often the examples on the ATO website are too simple and do not reflect the circumstances requiring the most guidance by practitioners. We consider that publishing the key factors and calculations relied upon by the ATO (to the extent that is allowable under privacy laws) in an easily accessible form (e.g. the website), will assist stakeholders in better understanding how the tax law was applied in the private ruling and can apply generally.

Retaining historical versions of web guidance and rulings

At present, the ATO does not provide historical versions of web guidance. Instead, web guidance is updated as and when required, with the date last modified noted at the bottom of each page.¹⁵ We consider that it would be beneficial for the ATO to provide a record of the changes made to all web content, including reasons why the content on each page was updated. Similarly, our members have recommended that private binding rulings should not be removed from the ATO Legal Database, unless the Commissioner has undertaken the steps to let them know that they are reversing their decision. This will allow taxpayers to understand the ATO's reasoning and approach in arriving at particular outcomes and provides greater transparency into the rulings process.

Further, our members have recommended that links to ATO content, including private binding rulings, should remain stable after publication. This approach would enable search engines to catalogue all content on the ATO website more effectively and popular web searches for ATO guidance would naturally reach the top of search engine rankings. This would enable taxpayers and advisers to access relevant guidance more easily.

¹⁵ See, for example, Australian Taxation Office, [Staking rewards and airdrops](#) (Web Page, 7 September 2022).

Fair use of the ATO's access and information gathering powers

Duplication of information requests

Members have communicated that taxpayers are often required to provide the ATO with the same information through multiple channels. For example, we have received details of a case study where a practitioner applied for a Foreign Resident CGT Withholding Variation Certificate (**Variation Certificate**) and provided details of how the capital gain was calculated, including support for all the cost base additions and the valuations they used. The taxpayer lodged their tax return using the same calculation. However, when the return was later amended for another label, the capital gain calculation was queried. The taxpayer was required to provide the same information that was sent during the Variation Certificate application through a different channel. This was time consuming, costly and unnecessary as the information was contained in the ATO system but inaccessible by the team or the officer who was reviewing the tax return. Where the taxpayer provides information to the ATO it should be available for the taxpayer to see and the ATO to see easily. This will assist to reduce unnecessary compliance costs for taxpayers.

Keeping the information held by the ATO confidential

Privacy concerns over TFN information

Confidentiality of taxpayer information is a significant point of concern for taxpayers. The ATO largely undertakes precautions and effectively mitigates the chances of taxpayer data being leaked. However, some members have raised concerns that certain processes are at risk of inadvertently disclosing a taxpayer's Tax File Number (**TFN**). In particular, the current methodology for generating payment reference numbers often contain the taxpayer's TFN, with no avenue for requesting a new reference number excluding the TFN. This has also been observed for documents downloaded from Online Services for Agents (**OSfA**) which contain taxpayers' TFNs with no clear way to redact them. This poses a potential risk of identity theft if the taxpayer's payment reference number or equivalent was inadvertently disclosed or produced for third parties.

Given the ATO's firm commitment to protecting the privacy of taxpayers,¹⁶ we recommend that the ATO prioritise these issues to ensure that the identity and privacy of taxpayers is sufficiently protected.

¹⁶ See Australian Taxation Office, [Taxpayers' Charter: Information and privacy](#) (Web Page, 8 December 2020).

Offering taxpayers professional service and assistance

Client relationship managers

Our members have conveyed that their access to relationship managers has declined in recent years. We understand that ATO relationship managers made it easier for taxpayers and practitioners to raise procedural and systemic issues they encounter. However, our members have shared that their current relationship managers are unable to meet with them monthly (as was previously the case). As such, they have had to escalate matters directly to senior ATO staff to resolve pressing issues, such as the inability to upload tax return data in bulk for a significant number of entities.

We recommend that the ATO should re-visit the current protocols around how relationship managers deal with taxpayers and advisers. This will ensure that their dealings and interactions promote trust and confidence in the ATO's administration of the tax system.

Use of private numbers

Concerns have been raised regarding the lack of caller identification from ATO officers. It is widely known among tax practitioners that calls originating from the ATO display as a private number or do not provide a caller ID. However, this feature is not well known by taxpayers or the general public. Accordingly, taxpayers often ignore potential phone calls from ATO officers, instead assuming the caller is a scam or spam call. This potentially leads to problems for the taxpayer if the call is legitimate from the ATO. For example, amendments may be made to the taxpayer's tax return if the ATO officer deems they have made reasonable efforts to contact the taxpayer. This could result in amendments being made without an opportunity for the taxpayer to seek advice or provide supporting documentation in cases where the taxpayer was deemed uncontactable.

Although we acknowledge that the current approach is designed to protect the identity and privacy of ATO staff, the recent proliferation of scam calls has made taxpayers cautious about answering and engaging with calls from private numbers. Allowing taxpayers and advisers to see that a call is coming from an ATO officer would be beneficial in improving their overall response and engagement to being contacted by the ATO. It would reduce the chances of the taxpayer or adviser being overly suspicious of about the caller and the nature of the call and preventing the ATO from engaging effectively with them.

This issue is of particular concern if the ATO officer has not also contacted the taxpayer's representative, as outlined above. Taxpayers are likely to blame their appointed tax agent for not responding; this adds unfair stress to the tax agent, clouds the relationship between the client and their agent and can cause reputation damage to the agent if they have not been contacted by the ATO. We consider that the ATO should investigate opportunities to display a universally identifiable caller ID from ATO phone numbers. For example, the ATO should investigate whether it is possible to have a special caller ID displayed bearing the name 'Australian Taxation Office.' This would maintain any privacy concerns regarding the ATO officer's phone number becoming publicly available while simultaneously providing certainty for taxpayers and tax practitioners. We note that technological shortcomings or concerns of scam callers using a similar caller identification may be a potential issue that needs to be investigated further.

We have included further detail on this matter in our submission to the Australian National Audit Office which can be accessed [here](#).

Timeliness of ATO audits and reviews

Our members have provided feedback that ATO audits and reviews are often open-ended, with no clear timeline or completion date. The lack of clear timeframes draws out the uncertainty for taxpayers surrounding the outcome of such assurance activities. Ensuring ATO engagements are undertaken in a timely manner is an essential aspect of the Charter.

For example, a member cited a case which began in November 2017 and there with no clear ending in the foreseeable future. They also stated that the Review Management Plan (**RMP**) has continually been unmet and amended, albeit that timelines were set by ATO officers themselves. This particular taxpayer is up to their eighth RMP, which appears likely to be unfulfilled, requiring a further RMP to be drafted and put in place.

In another instance, a member shared that they waited over five years for a private ruling to be issued to one entity, only for a separate ruling to be issued for a related entity on the identical questions and facts within a short period of time. The taxpayer would only have administrative protection for the entity that received the ruling and not the other. Although, the outcome is clear, the taxpayer does not have certainty because the other entity does not have a ruling released specifically for it.

Our members have recommended that there should be a legislative provision offering certainty for taxpayers in a similar manner to section 60-125(7) of the *Tax Agent Services Act 2009* (**TASA**). Broadly, this section broadly provides certainty to tax agents where the Tax Practitioners Board investigates alleged misconduct and fails to reach a decision within a given timeframe. Subsection 60-125(7) provides as follows:

(7) If:

- (a) a decision is not made within the period mentioned in paragraph (3)(a) and the Board does not determine a longer period; or
- (b) the Board determines a longer period but does not make a decision within that period;

the Board is taken to have decided to take no further action in relation to the matter that was the subject of investigation.

We consider that implementing an equivalent provision in the *Taxation Administration Act 1953* (**TAA 1953**) would ensure the ATO completes audits and reviews within a reasonable time. This would also prevent situations such as the anecdote shared above from arising.

Our members have also suggested that the section of the Charter titled '4 – If you're subject to review or audit' should be amended by inserting a provision that states the ATO will endeavour to complete an audit within six months of when the taxpayer is notified, with an extended period for more complicated engagements.

Respecting taxpayers' rights to make a complaint

Complaints against staff

Members have communicated that taxpayers and tax practitioners are, in their experiences, increasingly needing to rely on formal complaints to resolve concerns about specific interactions with ATO staff. Although it is the suitable approach in some situations, the making of a complaint can be stressful and difficult process to undertake. Historically, an issue could be raised with a more senior staff member for resolution at the first instance. Although the Charter does mention that taxpayers can raise the issue with a manager, member experiences state that this is occurring less frequently. We consider that the Charter should include several avenues taxpayers can undertake if seeking to raise concerns about ATO staff. More importantly, these avenues should be supported and followed by ATO staff as demonstrated by their conduct, documentation within the ATO's internal procedures and accessibility to ATO managers to attend to escalated complaints.

Claims of compensation for damages from defective administration

In some instances taxpayers may seek to make compensation for damages from defective administration (**CDDA**) claims, however the ATO website does not contain the adequate levels of information regarding when this can be made, what the requirements are, and what needs to be demonstrated. We consider that the ATO should include this information, with a link to the Charter and other relevant information on its website.

Respecting taxpayers' rights to a review

Review mechanism

The Tax Institute also considers that there needs to be a process for reviewing instances where the ATO has not adhered to the terms of the Charter to make procedural suggestions about how the same instances can be avoided in the future. Currently, the Charter sets out expectations established by the ATO for its personnel and is generally not enforceable. As such, a review process that examines how the Charter was breached will provide a greater understanding and allow steps to change etc.

APPENDIX B

About The Tax Institute

The Tax Institute is the leading forum for the tax community in Australia. We are committed to representing our members, shaping the future of the tax profession and continuous improvement of the tax system for the benefit of all, through the advancement of knowledge, member support and advocacy.

Our membership of more than 11,000 includes tax professionals from commerce and industry, academia, government and public practice throughout Australia. Our tax community reach extends to over 40,000 Australian business leaders, tax professionals, government employees and students through the provision of specialist, practical and accurate knowledge and learning.

We are committed to propelling members onto the global stage, with over 7,000 of our members holding the Chartered Tax Adviser designation which represents the internationally recognised mark of expertise.

The Tax Institute was established in 1943 with the aim of improving the position of tax agents, tax law and administration. More than seven decades later, our values, friendships and members' unselfish desire to learn from each other are central to our success.

Australia's tax system has evolved, and The Tax Institute has become increasingly respected, dynamic and responsive, having contributed to shaping the changes that benefit our members and taxpayers today. We are known for our committed volunteers and the altruistic sharing of knowledge. Members are actively involved, ensuring that the technical products and services on offer meet the varied needs of Australia's tax professionals.