4 October 2024

Ms Ruth Owen
Inspector General of Taxation and Taxation Ombudsman
Office of the Inspector–General of Taxation
GPO Box 551
Sydney NSW 2001

By email: consultations@igt.gov.au

Dear Ms Owen,

IGTO systemic reviews: draft work plan

The Tax Institute (**TTI**) welcomes the opportunity to contribute to the Inspector-General of Taxation and Taxation Ombudsman's (**IGTO**) consultation on the IGTO systemic reviews: draft work plan for 2024/25.

In the development of this submission, we have consulted with our National Technical Committees to provide feedback that is representative of our broader membership.

We welcome the proposed topics in both the short and long lists of review subjects and consider that all identified areas are significant.

Our additional observations, incorporating feedback from our members, are as follows:

- There appears to be some overlap among some of the topics; for example, the review of 'policies and processes for engaging with vulnerable taxpayers' (in the long list) is closely related to issues that would fall within scope of the 'identification and management of tax financial abuse' and 'support for taxpayers experiencing financial hardships' reviews (in the short list). Similarly, the matters to be considered in the review of 'general interest charge remission' may overlap in some respects with these categories. We recommend that consideration is given to where integration of these topics may be advantageous and help streamline the respective reviews.
- The 'effectiveness of the registered agent phone line' review is crucial, and it is equally important to enhance the communication channels available for legal professionals representing taxpayers in dealings with the Australian Taxation Office (**ATO**).
- It would be worthwhile considering adding to the long list a review of the effectiveness of the ATO's interaction with other government agencies and what opportunities exist to maximise efficiencies in information sharing (such as via memorandums of understanding (**MoUs**), and whether MoUs restrict inter-agency effectiveness).

We have been pleased to work with the office of the IGTO for many years and look forward to providing further input as the proposed reviews progress.

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.

If you would like to discuss any of the above, please contact The Tax Institute's Senior Counsel – Tax & Legal, Julie Abdalla, on (02) 8223 0058.

Yours faithfully,

Scott Treatt

Chief Executive Officer

Todd Want

President