



CONSULT · REVIEW · ADVISE · IMPROVE



Australian Government
Inspector-General of Taxation

ABOUT US

The Inspector-General of Taxation (IGT) is an independent statutory officer appointed by the Federal Government.

The IGT is supported by a staff of dedicated professionals with strong taxation knowledge and experience.

Our mission is to:
Improve the administration of federal taxes for the benefit of all Australians.

“Establishing the Inspector-General will... strengthen the advice given to government in respect of matters of tax administration.

The Inspector-General will provide a new source of independent advice to the government. The role will act as an advocate for all taxpayers, including Australian business and will provide an avenue for more effective conflict resolution than currently exists.”

Second Reading Speech for the Inspector-General of Taxation Bill.

THE HON PETER COSTELLO

Treasurer

19 September 2002

OUR OUTCOMES

Our mission, to improve tax administration, is realised through our independent advice in 3 ways:

- **policy recommendations** to Government for consideration
- **administrative recommendations** to the Australian Taxation Office (ATO)
- **informal advice** through day-to-day interactions with the ATO.

“The IGOT plays an important role in ensuring high standards of tax administration for Australian taxpayers.

The best way to ensure the IGOT’s work is not hampered in any way is to retain the IGOT’s status as a separate stand alone body.”

THE HON CHRIS BOWEN

Assistant Treasurer and Minister for Competition Policy and Consumer Affairs
9 April 2008

OUR STRATEGY

"I sincerely thank all stakeholders including taxpayers, tax practitioners and their representative bodies as well as the ATO, Treasury and other government agencies for assisting us in improving tax administration for the benefit of our country."

ALI NOROOZI
Inspector-General of Taxation



The IGT strategy for delivering independent advice for improvement is to:

- 1 **Consult** with the community to ensure tax administration issues are identified
- 2 Conduct **reviews** into the identified issues
- 3 Develop a deeper understanding of the issues and **advise** on improvement options
- 4 Report publicly on review outcomes, observations and recommendations for **improvement**.

Our motto:

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OUR CHALLENGE

The IGT is an **independent scrutineer** focused on systemic tax administration issues.

The ATO provides the vital community service of administering the federal tax system, including the collection of revenue. It is a natural monopoly provider of this service. While sound reasons necessitate such an approach, taxpayers cannot change providers if the service does not meet expectation.

Taxpayers may not wish to raise issues out of concern that this key relationship may be adversely affected or they may feel that their concerns are not being adequately considered.

The IGT facilitates a way through this asymmetry.

First, the IGT is **independent** of the ATO and ensures that the confidentiality of all stakeholder submissions are maintained.

Second, the IGT's **strong access powers** over the ATO provide transparency and openness on all matters.

Third, a **constructive relationship** with the ATO is carefully balanced to ensure the IGT's independence is maintained in the reviews. A degree of tension should always exist between an administrator and scrutineer. Such tension, professionally managed, is entirely appropriate to maintain community confidence in both the IGT and ATO service delivery.

ASSISTING YOU PRACTICALLY

The IGT seeks to provide you with prompt practical assistance. There are certain important restrictions on the IGT that you should be aware of in this regard.

The **IGT** may **only** consider tax administration issues that are **systemic** or **potentially systemic**.

The IGT is not empowered to intervene in single taxpayer complaints or concerns.

The Commonwealth Ombudsman is empowered to consider single taxpayer complaints or concerns, so you should address these to the Ombudsman.

If you believe your matter is a systemic issue, please contact the IGT office to discuss it with a review officer.

In seeking to address systemic issues, the IGT must carefully manage the resources of his office.

The IGT sets a **formal work program** every 12 to 18 months, by consulting with stakeholders to identify systemic issues. The IGT then selects issues that are expected to provide the greatest overall improvement to the administration of the tax system.

The IGT also seeks to address certain issues **informally** with the assistance of the ATO.

CONTACT US

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