

Media release



Thursday, 4 December 2025

Review plans unwrapped ahead of Christmas

How the ATO engages with First Nations taxpayers, Online Services for Agents, and the ATO's use of Director Penalty Notices (DPNs), are all matters planned for investigation by the Tax Ombudsman in the coming months.

Releasing her refreshed 2025-26 Systemic Reviews Work Plan in the lead-up to Christmas, Tax Ombudsman Ruth Owen said the schedule reflected what the community identified as the biggest challenges in the administration of the tax system.

"I want to thank our stakeholders for highlighting the tax issues impacting them the most. Our refreshed workplan reflects what people said we should investigate as a priority next year," Ms Owen said.

"Preparations for a review into how the ATO engages with First Nations taxpayers are underway. We will be taking time to ensure we approach this review in a culturally appropriate way, to gain broad community input and insights from First Nations people, businesses and representative organisations.

"The ATO's Online Services for Agents is a critical digital channel for registered tax agents to engage with the ATO. This was raised frequently in our recent review into the [ATO's registered agent phone line and service offer to agents](#) and, with the ATO agreeing with our recommendations for improved digital channels and services, we will build on that momentum.

"The ATO's approach to the collection of debt remains the highest volume of complaints we receive. One instrument used in debt collection is Director Penalty Notices (DPNs), which increased by 136% in the 2024-25 financial year.

"The ATO uses DPNs to administer and collect certain company debts from directors personally. However, they can have significant impacts on those individuals if they are not aware of their liabilities due to miscommunication, or factors such as personal illness or where the directorships were entered under coercion."

The Tax Ombudsman said her team aimed to conduct 4 systemic reviews each year and consult on the workplan twice a year, to ensure the issues being investigated were relevant and responsive to changing environmental, social and policy priorities.

"Our refreshed workplan outlines the status of current reviews, what's coming up next and necessary changes made to prioritise emerging reviews and to align or avoid duplication with other Government reviews or bodies of work," Ms Owen said.

“Since we released the work plan in June, we’ve commenced the review into the ATO’s approach to [General Interest Charge \(GIC\) remissions](#) and an [own-motion review](#) examining allegations of maladministration by the ATO in its management of a long-running complex complaint. Both reviews are expected to be finalised in early 2026.

“Whilst we’ve had to change plans for some reviews, I’m confident the approach we’re taking over the next 6 months will have the broadest impact for the tax profession and the community.”

The new review schedule for 2025-26 is:

Topics	Outcome	Commencement
General interest charge (GIC) remission	In progress	Q2, 2025-26
Own-motion review into systemic issues raised by a specific, long running taxpayer complaint	In progress	Q2, 2025-26
Online Services for Agents	Yet to commence	Q3, 2025-26
Compromised accounts	Deferred	N/A
ATO’s engagement with First Nations taxpayers	Yet to commence	Q4, 2025-26
ATO’s use of Director Penalty Notices	Added	TBC. Subject to resourcing

“We know there are some topics missing from the list that people have asked us to look into. As always with our consultations, we received feedback and suggestions for far more topics than time and resources would allow us to undertake,” Ms Owen said.

“Two topics in particular, the ATO’s readiness for payday super and the administration of family trust elections, received strong feedback from professional bodies. There are already cross Government reviews underway regarding readiness for payday super and, while we recognise family trust election concerns include administrative matters, they are largely about underlying policy issues. However, we will continue to engage with the profession and the ATO on the administrative aspects of both of these matters.

“In 2026, we will introduce new ways to examine and address issues raised by the community and tax professionals, that may not fulfill the criteria for a full systemic review. We look forward to engaging broadly with our many stakeholders as we commence this body of work.”

Access the refreshed workplan on our website: [Work plan refresh 2026 - Tax Ombudsman](#)

Media contact

Emma Collien | Director, Communications

p: (02) 8239 2190

e: media@taxombudsman.gov.au