



Online Services for Agents

Context

Registered tax and BAS agents play a critical role in helping millions of taxpayers meet their tax and superannuation obligations each year in Australia. They rely heavily on the ATO's digital platform, especially Online Services for Agents (OSfA) and its integrated communication channel, Practice Mail, to access client information, support transactions, and communicate with the ATO securely. When the systems do not function as intended or as required, registered agents have no choice but to revert to less efficient channels such as phone calls or paper-based correspondence.

In our recent review of the ATO's registered agent phone line, we observed that many of the issues raised by agents were linked to perceived gaps, limitations or inefficiencies in the ATO's digital service offerings. Additionally, Practice Mail, the only secure messaging channel available to agents, has also been described as slow and unreliable. Agents told us they would prefer to self-serve, but only if the functions are available and the systems work. Feedback indicates that OSfA falls short in some key areas of functionality, resulting in inefficiencies, delays and increased reliance on phone-based support. These shortcomings lead to additional costs for agents, taxpayers, and the ATO.

In our registered agent phone line review, we recommended that the ATO review its digital service offerings, in consultation with the agent community, to address content and functionality gaps. The ATO agreed to this recommendation and committed to undertaking that review through its established consultative processes.

This review builds on that commitment by examining how OSfA and Practice Mail can be improved in practice, informed by the agent experience and operational realities. It will also consider the role and purpose of OSfA and Practice Mail within the ATO's digital services and assess whether their current operation effectively supports the practical needs of registered agents.

Objectives

The review will examine what specific changes are required for OSfA and Practice Mail to deliver the functionality and responsiveness that agents need to perform their roles efficiently and with confidence which, in turn, promotes greater and more timely voluntary compliance with tax and superannuation obligations. It will be shaped by feedback from the agent community, focusing on their key concerns. The review will identify and articulate the current priority improvement

areas for OSfA and Practice Mail and support greater transparency about how improvement priorities are set and progressed.

Approach

This review will build on the insights received during our review of the registered agent phone line as well as consultations with key stakeholder including tax professionals and professional bodies, through various channels such as written submissions, surveys, webinars and roundtables.

In addition to reviewing submissions and system documentation, we will seek to observe how agents interact with OSfA and Practice Mail in real time, working alongside them to better understand what is working well and where the pain points lie. We will also engage with the ATO to host system walk throughs and technical sessions to explore what can feasibly be implemented given system constraints, resourcing and broader cost-benefit considerations. Our aim is to make recommendations in line with the ATO's digital strategy and architecture so that they can be adopted into the future roadmap.

Our focus will be on identifying practical improvements to OSfA and Practice Mail, having regard to their role within the ATO's broader digital environment. These improvements will align with the principles of good tax administration and support more efficient, responsive services for agents and their clients.

Scope

This review will be scoped around the most significant concerns raised throughout the approaches described above. The questions we will seek to answer through our review are:

1. how OSfA and Practice Mail can be improved to enable agents and their practices to effectively support their clients in managing their tax affairs;
2. how Practice Mail (or a replacement channel, as an alternative to post and fax), can be improved to support effective, timely and secure two-way communication between agents and the ATO;
3. what are the top priority improvements to enhance the efficiency and effectiveness of OSfA and Practice Mail in supporting taxpayers to comply with their tax obligations via their registered agents and, where appropriate, reduce demand in phone and postal contact;
4. whether the ATO has an established process for identifying, prioritising and implementing improvements to OSfA and Practice Mail, including capturing and considering feedback from the agent community and ensuring that system changes appropriately consider user experience and user support.

The following items are out of scope for this review:

- preferred addresses for ATO correspondences, as these concerns were addressed in our review of the Letters from the ATO;
- any third-party software, applications, platforms, or technologies that may connect to OSfA or the ATO's systems (however, we may examine the relationship between OSfA and Digital Service Providers (DSPs) at a high level);

- online access to taxpayers' information by other professionals other than registered tax or BAS agents.

Deliverable

The review report is expected to be delivered by August 2026.

Call for input and contribution

We welcome contributions from stakeholders including professional and industry bodies and registered agents. Case studies, system screenshots and examples of pain points or good practice are encouraged.

As part of our review process, we will also be launching a survey and hosting a number of webinars and workshops to gather feedback from our stakeholders directly. Please keep an eye on our website for updates and opportunities to participate.

If you have a group or meeting of tax agents during March and April which we can use or attend to discuss this topic and seek feedback, please get in touch.

The closing date for any contribution or input is **10 April 2026**. If additional time is required, please let us know.

How to provide input or contributions

Input and contributions may be made by:

Online form	Online submission: Review of Online Services for Agents (OSfA)
Survey and webinars	OSfA Experience Survey Details to be published at: https://taxombudsman.gov.au/reviews_reports/review-ato-online-services-for-agents/
Email	consultations@taxombudsman.gov.au
Post	Tax Ombudsman GPO Box 551 Sydney NSW 2001

Confidentiality

Your submission will be treated confidentially. This means we will not share identifiable information contained in your submission to anyone else, including the ATO, unless you have already made it public, for example, by posting it on your website.

Section 37 of the *Inspector-General of Taxation Act 2003* safeguards the confidentiality and secrecy of such information provided to the Tax Ombudsman – for example, the Tax Ombudsman cannot disclose the information as a result of a Freedom of Information (FOI) request, or as a result of a court order generally. Furthermore, if such information is the subject of client legal privilege (also referred to as a legal professional privilege), disclosing that information to the Tax Ombudsman will not result in a waiver of that privilege.

Professional bodies and others (e.g. advisers) who wish to have their contribution to the Tax Ombudsman formally acknowledged should accordingly expressly waive confidentiality for these purposes.