

Summary of implementation status at 31 December 2025

Review: Letters from the ATO			
Recommendation	ATO Response	Status	Planned implementation
<p>Recommendation 1</p> <p>The ATO:</p> <p>a) review its letter design framework to set clear expectations about when the process is to be activated, teams to be involved and joint sign off processes for disagreements, including a point of escalation and resolution where required.</p>	Agree	In progress and on track	Q1 FY27
<p>b) strengthen mutual understanding and collaboration between business areas and specialist communications teams to ensure their respective skills are used effectively during the letter drafting process.</p>	Agree	In progress and on track	Q2 FY27
<p>c) update letter templates to include standard information about support options for culturally</p>	Agree	In progress and on track	Q3 FY26

and linguistically diverse taxpayers and those with disabilities.

Recommendation 2

The ATO to develop a framework for consultation and user testing of all template letters including:

- when consultation or testing is required, and outlining priorities if not all templates can be tested;
- who should participate in consultation or testing (including participants who are representative of the affected taxpayer populations and those who are culturally and linguistically diverse);
- expected timeframes and funding; and
- how validation of changes to letters is to be conducted with participants.

Agree

In progress and on track

Q4 FY26

Recommendation 3

The ATO:

- evaluate options for gathering direct feedback on letter clarity and comprehension, with the aim of implementing simple, effect mechanisms where appropriate.

Agree

In progress and on track

Q4 FY26

<p>(b) explore opportunities to make greater use of data and analytic tools to understand which letters are driving call volumes.</p>	<p>Agree</p>	<p>Delayed</p>	<p>Original: Q4 FY26 Updated: Q2 FY27</p>
<p>(c) adopt a structured proactive approach to the periodic review of correspondence based on usage volume, complexity and potential for confusion.</p>	<p>Agree</p>	<p>In progress and on track</p>	<p>Q1 FY27</p>
<p>Recommendation 4</p> <p>The ATO:</p> <p>(a) promote the correct use of communication preferences and address fields</p>	<p>Agree</p>	<p>In progress and on track</p>	<p>Q1 FY27</p>
<p>(b) review how taxpayers and tax agents' communication preferences are applied across all letter templates, with the aim of ensuring these preferences are followed unless there are strong reasons not to.</p>	<p>Agree</p> <p>destination channel and hierarchy for outbound communications.</p>	<p>In progress and on track</p>	<p>Q2 FY27</p>