

Review of ATO engagement with First Nations Taxpayers

Who we are

The Tax Ombudsman is the Australian Tax Office (ATO)'s independent 'watchdog' that can investigate problems with the actions and systems of the ATO and can help with complaints from community members.

We are reviewing how the ATO engages with Aboriginal and Torres Strait Islander people, and where things may need to be improved.

Historical context

For thousands of years, First Nations peoples have maintained strong social, cultural and economic systems grounded in connection to Country, shared responsibility and long-standing knowledge passed down over time. Colonisation disrupted these systems, and introduced structures that did not align with existing ways of life. The effects of dispossession, multiple government policy decisions and social exclusion have had lasting impacts on the economic participation and experiences of many First Nations people. These historical factors continue to influence how some First Nations communities engage with government and justice systems today. Because of this history, many communities still distrust government institutions.

Why we are conducting this review

It is within the above historical context that First Nations peoples engage with the tax and superannuation systems, which were not designed with their cultural, social or economic



realities in mind. Many First Nations taxpayers, particularly those in remote areas, face unique structural, cultural, linguistic and logistical barriers that limit their ability to engage with the tax system on equal footing with other Australians. Some barriers involve limited access to digital and telephone services, or difficulties accessing or verifying identification documents. Other barriers arise from tax laws and their intersection with other laws, that are built on an individualised approach to ownership, money and resources that does not always reflect community and kinship-based structures.

First Nations representative organisations have told us of how a lack of targeted, appropriately designed and resourced education and engagement for First Nations people has left many without a clear understanding of how the tax system operates, what is required of them and how they can benefit from it. As a result, the tax system can feel alien, confusing and hostile.

At the same time, there is a growing cohort of First Nations businesses and entrepreneurs which will continue to generate greater income and deliver further community benefit. However, we have heard that current systems do not consistently reflect or accommodate the unique and evolving ways these businesses operate in. These challenges are compounded by a common and deep mistrust of government institutions due to historical and sometimes ongoing experiences of harm, trauma, and exclusion.

Supporting First Nations peoples to engage confidently and safely with the tax system is essential. A whole of government approach supports this objective and the National Agreement on Closing the Gap reflects this expectation, requiring all government organisations to be culturally safe and responsive to the needs of Aboriginal and Torres Strait Islander people under Priority Reform 3. As one of the biggest government organisations, with extensive reach to all Australians and businesses, the ATO needs to ensure its services meet the needs of First Nations taxpayers.

Our review is not just about identifying barriers but also building on what is working and identifying practical solutions to improve how the ATO engages with First Nations taxpayers.

We encourage stakeholders to participate in the review by sharing with us examples of problems or good practices they have encountered when dealing with the ATO. The review will lead to a set of recommendations for the ATO about practical improvements it could make to the way it works with First Nation taxpayers.

Objectives

The review will assess how well the ATO's service delivery practices, engagement frameworks and systems align with the lived circumstances and needs of First Nations taxpayers, including both individuals and businesses. It will identify practical, achievable changes to support more



equitable, culturally safe, and effective engagement, which in turn will improve First Nations taxpayers' participation and voluntary compliance with the tax and superannuation systems.

Approach

This review will draw insights from our complaint investigations and stakeholder engagements.

This review will be conducted with the assistance of Jindawayni, an Aboriginal owned advisory organisation, who will help us to undertake direct engagement with First Nations communities, businesses and organisations across Australia. This will include direct conversations with local communities to capture their particular lived experiences and gain a deeper understanding of the barriers faced in engaging with the tax and superannuation system. This review will also draw insights from traditional channels, such as written submissions, surveys, and webinars.


Insights gathered through these engagements will be analysed to identify systemic issues, patterns and opportunities for administrative improvement.

We will also work collaboratively with the ATO to understand their current frameworks, policies, and initiatives relating to First Nations engagement and to identify opportunities for improving accessibility, responsiveness, and cultural safety across key service areas.

Scope

This review will focus on the ATO's accessibility for and engagement with First Nations peoples and how it operates in practice. The questions we will seek to answer through our review are:

1. How the ATO identifies and engages with:
 - a. First Nations taxpayers, including individuals and businesses, to support understanding of and engagement in managing their tax and super obligations and entitlements; and
 - b. third parties and external partners who support First Nations taxpayers to manage tax and super affairs, including access to appropriate assistance to reduce the risk and impact of predatory agent or business behaviour against First Nations taxpayers.
2. How ATO staff are supported, trained and resourced to appropriately manage interactions with First Nations taxpayers.

- 
3. Whether the ATO has a robust process for identifying the needs of First Nations taxpayers and applying those insights to improve their services, communications and staff capability.

The following items are out of scope for this review:

- individual ATO staff conduct;
- ATO procurement;
- the experience of taxpayers from culturally and linguistically diverse (CALD) backgrounds that are not First Nations (although the findings and lessons drawn from this review may support improvements for CALD communities);
- specific tax disputes, except where they are used to illustrate systemic patterns;
- law reform; and
- First Nations peoples' engagement with other government agencies, such as Services Australia.

Deliverable

The review report is expected to be finalised by December 2026.

Call for input and contribution

The Tax Ombudsman welcomes input from a broad range of stakeholders, including First Nation taxpayers, community-controlled organisations, businesses, professional and industry bodies and registered agents.

Contributions may include case studies, examples of challenges or good practice and any insights into experiences with the ATO.

As part of our review process, we will undertake targeted engagement activities, including community yarning sessions in 21 locations across Australia, webinars and workshops, to hear directly from First Nations communities, businesses and stakeholder groups.

Information about upcoming engagement opportunities will be made available on our website.

The closing date for any contribution or input is 4 September 2026. If additional time is required, stakeholders are encouraged to contact us to discuss.

How to provide input or contributions


Input and contributions may be made by:

Our in-person sessions	Yarning sessions will be held nationally from May to August 2026. A full list of locations is available on our website. Register for an upcoming session: https://jindawayni.eventbrite.com/
Invite us to speak at your events	If you would like us to speak at your upcoming meeting or event, please email us at engage@taxombudsman.gov.au
Survey & webinars	Complete a short survey: jindawayni.com.au/taxsurvey We will hold a webinar at the end of the review process, to communicate our findings and recommendations.
Email	consultations@taxombudsman.gov.au
Phone	You can call us on (02) 8239 2108 or (02) 8239 2123
Post	Tax Ombudsman GPO Box 551 Sydney NSW 2001

Confidentiality

The Tax Ombudsman is collecting information as part of this review. This may include your name, contact details, professional affiliation, and any personal experiences or views you choose to share. Your information is collected to inform the review's findings, assess systemic issues, and develop recommendations for improving the tax system. Aggregated or de-identified insights may be published in the final report, but individuals will not be identified unless they have expressly waived confidentiality.

Submissions will be analysed by Tax Ombudsman staff, who may also use enterprise-grade artificial intelligence tools to assist us with summarisation, thematic analysis, and identification of systemic patterns. All outputs from artificial intelligence tools will be independently reviewed and validated before they are used. Identifiable information will not be published, disclosed to the ATO or any other party unless you consent or have already made the information public (e.g. via your website). Section 37 of the *Inspector-General of Taxation Act 2003* protects the confidentiality of information provided to the Tax Ombudsman. Information that is subject to legal professional privilege can be included in a submission and doing so will not result in waiver of that privilege.



You may request access to or correction of your personal information by contacting us at consultations@taxombudsman.gov.au.

For more information about how we handle personal information, please refer to our [privacy policy](#). For information about how Jindawayni handles personal information, please refer to its [privacy policy](#).