Corporate Plan

2027–2030

Tax Ombudsman

Statement of preparation

As the accountable authority, the Inspector-General of Taxation and Taxation Ombudsman presents this corporate plan, which covers the periods of 2026–27 to 2029–30, as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*.

Acknowledgement of Country

We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, sea and community. We pay our respects to First Nations people and their Elders past, present and emerging.

Artwork used with permission from Tarni Jarvis, a Djab Wurrong, Kirrae Wurrong and Peak Wurrong artist.

Table of contents

Introduction

I am very proud to present this Corporate Plan. We have made significant progress in the last year and this plan builds on our successes as well as addressing areas where we know we can do better.

The plan outlines how we will continue to improve the fairness, integrity and effectiveness of tax and superannuation administration in Australia, while strengthening accountability, public trust and confidence.

We operate in an environment of increasing complexity, uncertainty and change. This plan sets out the strategic context in which we expect to operate in the next four years and defines our strategic priorities, performance measures and possible risks for the year ahead.

In the last year, we received more complaints than ever before in the history of our organisation, with an increase of 128%. We expect demand to continue to grow. This is a positive sign that taxpayers put their trust in us to resolve their complaints but also reflects the fact that the Australian Tax Office (ATO)'s service levels and approach to debt collection are causing anxiety and distress to some in the community. We play an important role in providing resolution and assurance for each of those taxpayers and building public confidence in the checks and balances in the system, noting there is often a power imbalance between the ATO and taxpayers.

In the last year, we also made notable improvements at system level through our reviews and reports, with the ATO agreeing to implement 97% of our recommendations, including key changes in how it communicates with taxpayers, works with tax professionals and addresses interest on outstanding tax debts.

As a small agency with limited resources, we must focus our energy on where we can achieve maximum impact.

Our plan focuses on three key strategic objectives:

- improving the customer experience – by making our service to complainants more visible, accessible, easy to use and efficient
- enhancing our impact and influence – by expanding how we examine and report on systemic issues or failings in the system, and sharpening the accountability of the agencies we scrutinise
- pursuing organisational excellence – by simplifying, codifying and continuously improving our internal processes and systems; investing in new technology to drive innovation and efficiency; and developing greater discipline in planning and delivery.

We achieve these objectives through the commitment and capability of our dedicated workforce and through strengthened partnerships with a wide range of stakeholder organisations. We will continue to support our team, their wellbeing and development through flexible working arrangements, capability building, clearer career pathways and more efficient ways of working.

We are very fortunate to have the support of so many committed and passionate partners and stakeholders, and we will continue to expand our networks to raise our profile, impact and influence.

My ambitions are high in improving the fairness and integrity of tax and superannuation administration in Australia and creating a lasting impact to benefit the whole community.

I am excited to share our plans and to continue delivering on them.

Ruth Owen CBE
Inspector-General of Taxation and Taxation Ombudsman

Our purpose

Our purpose is to improve the fairness and integrity of tax and superannuation administration in Australia.

Our functions

The Office of the Inspector-General of Taxation was established as an independent, Commonwealth statutory agency in 2003. The agency's functions were later expanded in 2015 to include those of the Taxation Ombudsman. The two functions are separate but complementary, enabling us to use data and trends from complaints received to identify opportunities to recommend systemic improvements in the administration of the tax and superannuation systems.

Specifically, we have oversight of tax laws administered by the Commissioner of Taxation, as well as the *Tax Agent Services Act 2009*. The two agencies we oversee are the Australian Tax Office (ATO) and the Tax Practitioners' Board (TPB).

Our functions and powers are set out in the *Inspector-General of Taxation Act 2003 (IGT Act)* and parts of the *Ombudsman Act 1976*.

In 2025, we simplified our agency's branding to the 'Tax Ombudsman'. However, we continue to carry out the same responsibilities.

Our key activities

Investigate and help resolve complaints from taxpayers or tax practitioners on the administration of the tax and superannuation systems by the Australian Taxation Office (ATO) or Tax Practitioners Board (TPB) in a timely and efficient way.

Review and make recommendations on systemic issues relevant to improving tax administration.

Provide independent advice to the Government and Parliament on tax administration.

Raise awareness of the role of our agency and promote the integrity of the tax system.

Our 9 principles of tax administration

In approaching our investigation of complaints or systemic issues under review, we have developed a framework of 9 principles of good tax administration. We use these principles to identify and highlight where tax or superannuation administration may need to be improved, as well as helping us select the issues for systemic review, in consultation with the community and tax sector.

Further details on the principles of good tax administration can be found on our website: www.taxombudsman.gov.au/publications

- Ease of access
- Clarity of communication
- Consistency (and prescribed discretion)
- Certainty
- Getting it right
- Humanity, empathy and respect
- Simplicity and low cost of compliance
- Putting it right / accountability
- Transparency

Figure 1 – Participants in the tax and superannuation systems and their functions

The Australian tax and superannuation system

Help improve tax and superannuation laws

- The Treasury
- Board of Taxation
- Australian Taxation Office
- Organisation for Economic Cooperation and Development (OECD)
- Special purpose taskforces and reviews

Law designers

- Parliament and its committees
- The Government, Ministers and Cabinet
- The Treasury
- Australian Taxation Office
- Office of Parliamentary Counsel

Make and apply laws

- Parliament
- Australian Taxation Office

Resolve issues and disputes

- Australian Taxation Office
- Australian Prudential Regulation Authority
- Australian Financial Complaints Authority
- Tax Ombudsman

Help taxpayers manage and understand tax and superannuation obligations

- Tax practitioners
- Tax lawyers
- Community organisations, financial counsellors and volunteers (e.g. Tax Help)
- Tax clinics
- Australian Small Business and Family Enterprise Ombudsman (ASBFEO)

Lodge tax and superannuation information and returns

- Australian Taxation Office
- Australian businesses
- Employers
- Financial institutions
- Tax practitioners
- Taxpayers
- Superannuation funds
- Superannuation fund members

Pay and collect tax and superannuation obligations

- Australian Taxation Office
- Australian businesses
- Employers
- Financial institutions
- Taxpayers
- Superannuation funds
- Superannuation fund members

Decide disputes

- Courts
  - Federal Court of Australia
  - High Court of Australia
  - State and Territory courts
- Administrative Review Tribunal

Monitor and review the tax and superannuation systems

- Parliament and its committees
- Australian National Audit Office
- National Anti-Corruption Commission
- Tax Practitioners Board
- Australian Information Commissioner
- Tax Ombudsman
- Australian Prudential Regulation Authority
- Australian Securities and Investments Commission
- Australian Financial Complaints Authority

Promote improvements to laws

- Professional and industry bodies
- Australian businesses
- Tax professionals
- Superannuation funds

Provide information and support

- Australian Taxation Office
- Professional and industry bodies
- Universities
- Tax practitioners
- Tax lawyers
- Intermediaries (e.g. software developers)
- Tax clinics
- Tax Ombudsman
- Financial counsellors

Issue official decisions and rulings

- Australian Taxation Office
- Courts
  - Federal Court of Australia
  - High Court of Australia
  - State and Territory courts
- Administrative Review Tribunal

Our purpose is to improve the fairness and integrity of tax and superannuation administration in Australia.

Key activities	**Complaints**	**Reviews**	**Advice**	**Awareness**
	Investigate and help resolve complaints from taxpayers or tax practitioners on the administration of the tax and superannuation systems, by the ATO or TPB, in a timely and efficient way	Review and make recommendations on systemic issues relevant to improving tax administration	Provide independent advice to the Government and Parliament on tax administration	Raise awareness of the role of our agency and promote the integrity of the tax system
Strategic priorities	**Customer experience**	**Impact and influence**	**Organisational excellence**	**Enablers – people, capability, culture**
FY27 deliverables	Enhance the voice of the customer in decision-making and use to drive up satisfaction Map the customers' journeys and use to drive improvements Enhance our enquiry services (incl Parliamentary service) Improve the digital experience, including our website, mobile CX & webform Improve queue management and complaint throughput through modelling and analysis	Develop our horizon scanning, insights tracking and socials monitoring Publish insights and thought leadership Sharpen ATO accountability – tracking implementation, new reporting and publication of disagreements Complete STACEY database and use to drive stakeholder management Build stronger relationships in Parliament	Map our core processes end to end to drive simplification and improvement Bring up to date and simplify all of our policies & procedures Drive the use of AI to improve our service, efficiency and effectiveness Complete our information management project Set a clear business plan, deliver with discipline and track delivery	Develop a clear learning and development approval process and invest in strategic capability priorities Develop career pathways for all and a priority support package for APS6s Develop a clear employee value proposition and workforce plan Develop and implement a new strategic HR report Develop and implement a new action plan based on employee census and feedback Complete and implement a diversity strategy covering our customers, communications and people
KPIs	**KPI 1** – Resolve complaint enquiries in a timely way **KPI 2 & 3** – Finalise complaint investigations in a timely way **KPI 4** – Customer satisfaction **KPI 5** – Quality of investigations – to be baselined in FY27	**KPI 6** – Number of systemic reviews completed and published in a financial year **KPI 7** – systemic review recommendations agreed **KPI 8** – Systemic review recommendations implemented in a timely way **KPI 9** – Stakeholder satisfaction **KPI 10** – Public awareness		

Public service values

Committed to service · Stewardship · Impartial · Accountable · Respectful · Ethical

Operating context

Environment

The environment in which we operate is complex and shifting.

At the very highest level, geopolitical uncertainty continues to create volatility across governments, institutions and economies. These developments can influence government priorities, public confidence and broader policy settings. As an integrity and oversight agency, we seek to build and foster public trust in the Australian tax and superannuation systems and the public service. Our tax system is based on voluntary compliance and requires public confidence to work effectively and for taxes to be paid on time in order to fund our valuable public services. In times of uncertainty, it is important for us to raise our profile and assure the community that there is a focus on fairness and integrity in the tax system and that the checks and balances in the system work.

At a national level, the drive by the ATO to reduce collectable debt has caused considerable financial distress for some taxpayers and small businesses. This has partially contributed to a doubling of complaints to our office. The ATO has a vital role to play in collecting the tax that is due and enabling access to superannuation. The ATO is working to put an end to COVID-19-era tax arrangements, when collection and enforcement action was paused and timely compliance with obligations slipped. Like all systemic corrections, the risk is a blunt approach in which some taxpayers experiencing hardship or some form of vulnerability are harshly impacted or slip between the cracks. That is why it is important that our agency exists, to support individual taxpayers in such circumstances to raise and resolve their complaints and re-engage with their tax obligations or superannuation, and to highlight systemic issues to be addressed by the ATO.

The current economic context means that many taxpayers and small businesses are still struggling with day-to-day cost of living or cash flow pressures. So when superannuation payments or tax obligations are missed or tax debts crystallise, it is proving challenging for them to repay the debts, interest and manage future compliance. Equity and fairness require that a level playing field be maintained and that everyone meets their obligations. Indeed, over 90% of us lodge and pay our taxes on time. However, there remains a small proportion of taxpayers not meeting their obligations when they can afford to do so, and another segment who genuinely cannot pay and need support to get back on track. Differentiating between those two groups is critical to the ATO achieving the right balance of debt collection; using its powers of discretion to enforce compliance or to support taxpayers experiencing hardship.

The community expects the ATO to act fairly, reasonably and objectively but also to recognise genuine hardship. Two of the key criticisms we have heard about the ATO's service in recent years has been the lack of consistency in its decision-making and also its lack of compassion when taxpayers come forward to explain how individual circumstances may have impacted their ability to pay their tax or access their superannuation.

The ATO has developed a Vulnerability Framework, which has been a welcome initiative in recognising that some taxpayers will require a different approach or additional time to meet their obligations. We continue to support the ATO in bringing the framework to life. We are also a strong supporter of the National Tax Clinic program which provides free tax advice and support to eligible people who can't get professional tax advice and who need help, due to financial, social or personal challenges. The clinics are a strong source of insights for us in identifying systemic issues affecting low income or more disadvantaged taxpayers.

We work with the tax clinics and many other community organisations in continuing to highlight the shocking prevalence of financial abuse within the tax system. Our report on this subject was published in April 2025 and was followed by Government commitments to prevent government systems such as tax and child support being weaponised by perpetrators of abuse. We continue to support many victim-survivors of financial abuse through our complaints service, who are being held liable for tax debts for which they were not responsible. While the ATO is making efforts to better support victim-survivors, current legislative framework limits its ability to remove the liability.

At the same time, the Government has embarked on reform of the tax and super systems, which has sparked considerable public debate, making tax a very topical issue. This brings tax administration to the fore, even while the legislation is still under development. Reforming legislation can sometimes also create opportunities for administrative simplification or improvements, and we will look to find ways to align administrative change with legislation. We also recognise that tax reform creates pressures and capacity constraints on the agencies we oversight, such as the ATO, as well as the stakeholders we work with, such as the tax profession and professional bodies.

In May 2026 we launched a review of how the ATO engages with First Nations taxpayers, which will be published in February 2027. We are exploring the unique barriers that First Nations people and small businesses face in understanding and engaging with their superannuation and tax obligations. In undertaking this review, we are also learning a lot about how we can be more accessible to all members of the community. Both the ATO and our own organisation, as Australian Public Service agencies, are required under the Closing the Gap Priority Reform 3 to ensure our services are accessible, free from racism, and delivered in partnership with Aboriginal and Torres Strait Islander communities. We hope to make meaningful recommendations to the ATO to improve the system for all First Nations people, and we will be taking on any lessons learned and applying them to our own operations. We are also taking action to increase and celebrate diversity in our agency, to be a more inclusive employer and improve the accessibility of our services for all Australians.

Cooperation

Although we are an independent agency, we cannot achieve our objectives on our own. We operate within a broad network of stakeholder groups and look to build partnerships to expand our reach and achieve common goals.

To be effective at what we do, we must be relevant and credible to those we are seeking to influence, including the ATO, TPB and Government Ministers. Our aim is to influence systemic change and that is best done through high-quality analysis and practical proposals alongside the confidence to hold the agencies we oversight to account.

To that end, we continue to build our relationships with the ATO and TPB. We meet regularly with each agency to smooth the end-to-end experience of complainants and to address key systemic issues needing attention. We continue to review and refresh our ways of working through shared guidelines and a commitment to better supporting the community.

While an independent agency, we are proud to be a part of the Australian Public Service (APS). We sit within the Treasury portfolio and provide insights and advice to the Treasury, Treasury Ministers and, where appropriate, the Board of Taxation on tax administration matters. We are also supported by the Treasury for some corporate functions through a Memorandum of Understanding.

We collaborate and continue to learn from shared experiences from a range of peer agencies including the Commonwealth Ombudsman, the Australian National Audit Office, Australian Financial Complaints Authority, the Australian Small Business and Family Enterprise Ombudsman and all Commonwealth Inspectors-General.

As an Ombudsman, we offer complainants an earlier and cost-effective dispute resolution channel before needing to resort to legal options. However, we recognise that the Administrative Review Tribunal also considers a high volume of tax matters and we liaise with both the Tribunal and Review Council, where appropriate, on areas of common interest or concern.

We are members of the Australian and New Zealand Ombudsman Association (ANZOA) and partner with industry and State/Territory Ombudsman in sharing better practice and undertaking shared learning and development.

We are members of the Society of Consumer Affairs Professionals as a body focused on improving complaint management.

In driving improvements in the tax system, we work in partnership with the main tax professional bodies and practitioner organisations, large and small. More than 60% of Australians and more than 95% of organisations choose to use a tax agent to help meet their obligations. The profession is therefore a critical player in the system and an important source of insights and suggestions for us. Tax practitioners can often spot an issue early given the volume of tax work they do. And where there is friction in the system, it multiplies quickly for agents. Most recently, agents have been identifying the degree of inconsistency in ATO decision-making. This is something that may not be visible at an individual level, but trends are easily identifiable in a practice of multiple similar clients, sometimes receiving different outcomes. We welcome the relationship we have with professional associations, their insights and advice and the opportunities they offer to engage with practitioners and hear their day-to-day experiences.

Equally, we have grown our partnerships with organisations who provide support for taxpayers who choose not to or can't afford to pay a tax agent. In particular, financial counsellors and tax clinics provide essential support to people with tax debt or outstanding lodgements. We are strong supporters of tax clinics, which provide invaluable insights to us, and to whom we can refer complainants if they need help beyond our remit. The financial counselling community, including the national debt and small business debt helplines, are a valued source of insights and case studies and we value the opportunity to engage with them and support their work, offering guidance and navigation through complex tax issues.

As we undertake systemic reviews, we always seek out the unique views and insights of stakeholders relevant to the subject matter. For example, in our review of the ATO's engagement with First Nations taxpayers, we have extended our networks to ensure we hear the lived experiences of First Nations people, communities, businesses and agencies who support and uplift First Nations people. These include organisations with whom we have not previously engaged. Finding a broad range of perspectives on our systemic reviews, beyond the tax sector, helps to ensure we are addressing the needs of the community to the fullest extent.

In the year ahead, we will continue to build on the strong relationships we have developed with the tax profession, the tax clinics and the financial counselling profession; to be responsive to their insights and areas of concern. We also plan to align our communications where we can, to strengthen the messages we want to amplify and to expand our reach.

We have also prioritised building awareness, understanding and engagement in Parliament, with key Parliamentary Committees, members and senators who have an interest in tax and public administration. They also form a critical part of the oversight and scrutiny of the ATO and TPB and we can play our part in informing their discussions and decisions.

People and capability

We are a small agency with around 40 employees. Our people are passionate about and committed to our purpose and to effect positive change for taxpayers and the community. Our employee census results show that 82% of our workforce believe strongly in our purpose.

In order to deliver on our purpose, we need a range of capabilities and skill sets. We are developing a workforce strategy and plan which will set out what capabilities we have and where we have gaps, as well as how we address key people risks.

A priority is to improve our HR data and reporting to support management and executive decision-making. We plan to develop new HR dashboards for managers and create a new strategic HR report for the Executive Committee. Having access to the right data and analysis will support our ability to maximise our resources, support our people and develop the right roles and capabilities.

Our core strengths have rightly been in tax administration and law, which supports our ability to investigate tax complaints and systemic issues. However, our organisation needs a broader set of skills, such as communications, financial management, policy and analytics. In the last year we have created and filled some new roles and we expect to continue to do so in the year ahead.

We also need to develop a clearer employee value proposition to help us attract and develop talent. As a small agency, we recognise that development and progression opportunities are limited for our employees, so it is important we offer a great experience, with personal development and growth in role, while supporting our people to progress and develop their careers in other agencies across the APS. Getting the blend right between people with deep experience and expertise alongside people in shorter term roles is a critical balance which we are still developing.

We are moving towards an adjustment in our workforce classifications to align with APS work value standards, which is a requirement under the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. We believe the necessary changes can be achieved through natural attrition and development moves across the APS. All impacted staff have been communicated with and have had career development support offered.

Working in complaints management can be a stressful role, as by its nature we are serving customers who can frequently be frustrated, upset and angry. We support our Complaints Team with the skills to manage challenging conversations and to know where the boundaries lie in their role. In the last year, we invested further in assessing our psychosocial risks and we found unacceptable complainant behaviour was one of the main contributors to employees feeling unsafe on occasions. We have bolstered our procedures for staff in managing complainant conduct as well as managers in building resilient teams.

We plan to continue to invest in the skills of our workforce. In the last year, we have provided management and leadership training and we plan to embed that learning through ongoing coaching and support for our people leaders. We support our people to undertake professional development and learning, including mandatory certification for our investigators.

Almost half of our workforce works remotely. This has given us the opportunity to recruit exceptional talent beyond travelling distance to our office. Working remotely brings new challenges in how we manage and engage our people. We have an internal communications strategy to help keep our staff informed and engaged, including a calendar of all staff events and activities, and continue to test what works best. We listen to the feedback from our people and plan to create a new action plan based on their employee census results and feedback. We will continue to listen and evaluate how they are travelling through regular pulse surveys.

No organisation can remain static in a changing world, so we must remain agile and adaptable. This includes responding to the increasing demand for our complaints service as well as increasing capabilities in new technologies and organisational excellence.

Strategic Commissioning Framework

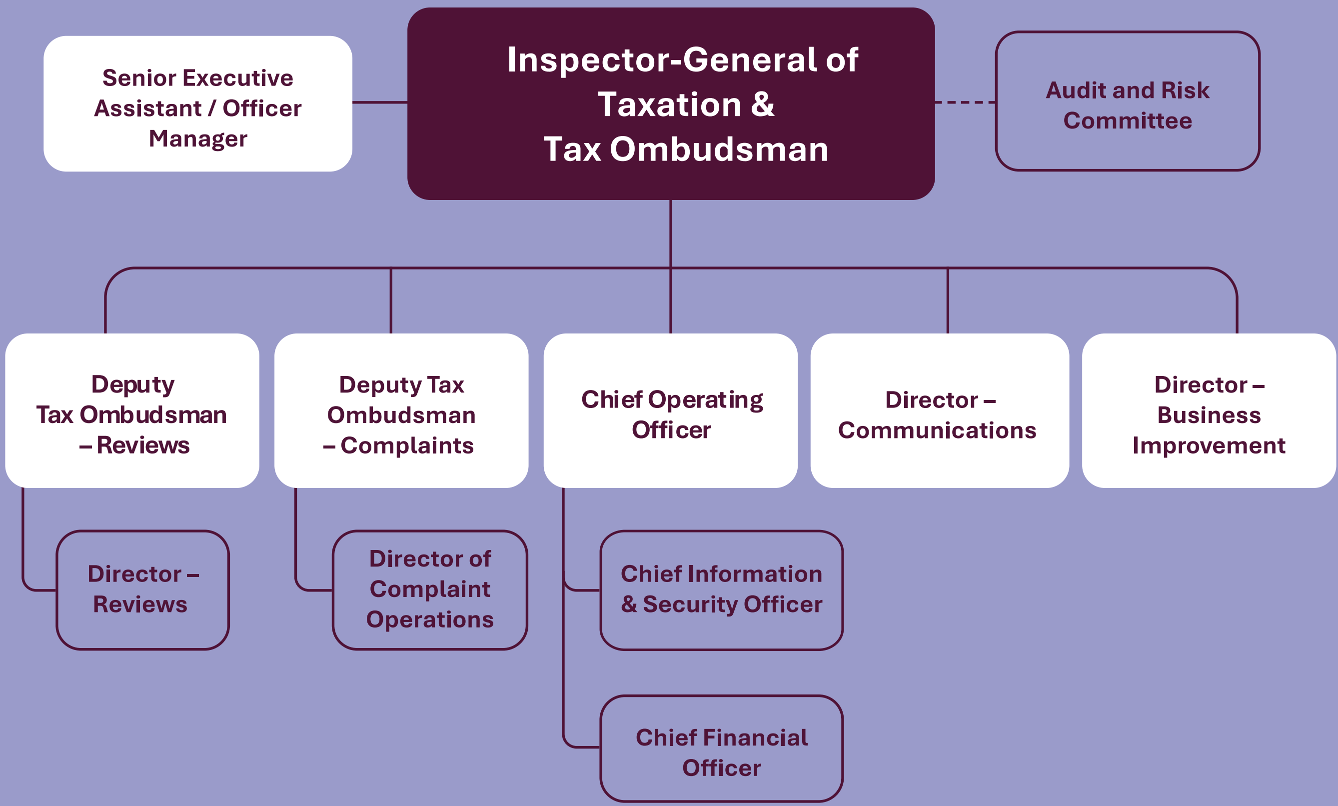
We operate in line with the APS Strategic Commissioning Framework (SCF). Core work is almost all done in-house. Our use of contractors and outsourcing of core work is minimal and aligns with the limited circumstances permitted under the framework, such as to cover for short term absences or in the absence of in-house capability and capacity.

As required by the SCF, for 2026–27, our agency has identified the following job families as core work:

- service delivery
- policy
- compliance and regulation
- business and organisational management
- communications and engagement
- accounting and finance
- data and research
- human resources
- ICT and digital.

In 2026–27, our agency will continue to embed the SCF and strengthen capability, including integrating SCF principles into workforce planning and procurement and ensuring core work is prioritised for delivery by APS employees. To strengthen capability to deliver core work, steps include targeted recruitment and capability development.

Our executive structure



Our team is made up of three main functions:

- Complaints
- Reviews
- Enabling services including communications, operations and business improvement

The Accountable Authority is Ruth Owen, CBE. She is supported by two deputies:

- Duy Dam – Deputy Tax Ombudsman – Reviews
- Victoria Haffey – Deputy Tax Ombudsman – Complaints

Technology

We realise the value of technology in enhancing our efficiency and better outputs. Increased use of technology can also lead to higher expectations in the community we serve. Customers expect real time and intuitive multi-channel access to all service organisations, including government. They expect us to know them and tailor our services accordingly. One of our top priorities for the year ahead will be in understanding and improving our customer experience for taxpayers who raise complaints with us. We will be improving our service through all channels, with a particular focus on their digital experience through our online services and website. We will be developing a program of ‘voice of the customer’ so that we are better connected to understanding our customers' experience and feedback, and we will adjust our systems and processes where possible to put the customer first.

The pace of development of AI presents both opportunities and challenges. AI is transforming how all organisations operate, how services are delivered and how individuals interact with government. As an oversight agency, we must understand and scrutinise the use of AI within tax administration while also identifying opportunities to responsibly adopt technology that improves our own effectiveness and productivity.

We see AI increasingly used by complainants. This creates opportunities to help complainants to structure their complaints in a way that makes them easier to investigate and resolve. However, AI cannot be relied upon and the challenge will be to identify false or misleading information used in complaints and where taxpayers have used AI in assessing their tax obligations. In the year ahead, increased use of AI is one of our strategic priorities. We will learn as we go, ensuring transparency, the protection of our data and that humans remain in the loop in any decision-making.

We also plan to learn from others' use of technology. The Australian and New Zealand Ombudsman Association supports the sharing of learning and practice between peers and has AI high on its agenda. We will stay well connected to colleagues in the APS making best use of the expertise and guidance of the Digital Transformation Agency and the Australian Signals Directorate.

We take our cyber security very seriously and have simplified the suite of technology we use to minimise risk. We conduct regular penetration testing and stay up-to-date on the shifting nature of potential threats to our systems and data. Annually, we test our capability against the Essential 8 cybersecurity framework.

Resources

Our funding was increased by $9m over 4 years in the 2025 Mid-Year Economic Forecast Outlook (MYEFO). This is a significant investment for our small agency and provides sustainability for the next three years.

We are using the investment to increase capacity and capability, including new roles and skills previously missing from our organisation such as communications and policy. We are also keeping the resourcing of our complaints function under regular review as demand increases and to ensure we can continue to provide a quality service to our customers.

At the same time, we continue to identify opportunities to drive greater efficiency and productivity from our ways of working. The FY27 priorities include a focus on organisational excellence, including simplifying our policies and processes, as well as improving our internal documentation so that we can be consistent, avoid "reinventing the wheel" and can drive continuous improvement from a stable baseline.

Strategic priorities for 2026–27

We have set ourselves three strategic priorities for the 2026–27 year, with clear deliverables, milestones and accountabilities. Delivering on these priorities will enable us to make progress in how we achieve our purpose and meet the needs of the community.

The priorities are:

- improving the customer experience – by making our service to complainants more visible, accessible, easy to use and efficient
- enhancing our impact and influence – by expanding how we examine and report on systemic issues or failings in the system, and sharpening the accountability of the agencies we scrutinise
- developing organisational excellence – by simplifying, codifying and continuously improving our internal processes and systems; investing in new technology to drive innovation and efficiency; and developing greater discipline in our planning and delivery.

Improving the customer experience

As an Ombudsman, it is important that we are accessible and easy to engage with for any taxpayer or their representative wishing to lodge a complaint with us. In recent years, our service to complainants has not met their expectations and we worked hard to address that by clearing a historic backlog of complaints and introducing a new complaints operating model in 2025. Our response times have significantly improved but are still not where we (or complainants) would want them to be. As a small team, we are very susceptible to changes in demand. In the last year, complaints increased by 128% which meant, at times, customers were waiting longer for us to start investigating their complaint.

Historically, our demand has proven to be quite seasonal, with significantly more complaints received during Tax Time (July-October) than in the rest of the year. That changed last year, which may be due to ATO activity, as well as our efforts to increase our profile throughout the year. We have developed a more in-depth model to track expected and actual complaint trends and will explore ways to adapt to peaks and troughs without impacting on our customer service standards.

Our customer satisfaction survey results tell us that complainants are not always happy with the service they receive from us. Survey results correlate strongly with the outcome of a complaint, but irrespective of outcome, our customers are telling us that our service can improve. For example, by how we communicate with them. We have enhanced our customer survey to provide more regular and in-depth feedback for us to act on.

In the year ahead, our key deliverables are to:

Enhance the voice of the customer in decision-making and use it to increase satisfaction

- We plan to build and embed our understanding of customers and their feedback to drive a shift in how we deliver our complaints service. We will do this by consolidating all forms of formal and informal feedback from complainants, analysing the key themes and issues, reporting regularly to the Executive Committee, agreeing and tracking actions to address the feedback, and testing what is working.

Map the customer journeys and use it to drive improvements

- We know we need to develop a better understanding of our customers' experience in raising a complaint with us. We plan to do this by understanding the different types of customers we have and mapping each of their journeys through our service, whether it is a brief enquiry or a complex complaint. This will help us to visualise where pain points exist, where delays occur and to identify opportunities for improvement. To do this well, we will need deep engagement with our customers to view our services through their eyes, alongside our internal process, resourcing and throughput data.

Enhance our enquiry services (including Parliamentary service)

- Our enquiry service is how most customers make contact with us – by phone, email, post or through our online web form. 40% of our customer contact is resolved or redirected at this stage, and so it is a very important part of our service to the community. Our enquiry service seeks to understand each customer's requirements and determine whether they fall within our jurisdiction and if so, whether we can help. Outcomes might include for example: a referral to the ATO in the first instance; referral to another ombudsman; suggesting an alternative approach to challenging an ATO decision such as an objection; or helping customers understand why we cannot help with their particular enquiry. We recognise that when complainants approach an ombudsman, they may be already frustrated or anxious and we aim to take a 'no wrong door approach' and direct them to the right source of help as quickly as possible, as well as managing their expectations of what help is available.

  Where complaints are received within our jurisdiction, our enquiry service ensures that the customer has provided all the necessary information to help us commence their complaint as quickly as possible. Our enquiry function (as is) has only been operational for less than two years and we plan to build it out based on early experience and ensure it meets customer expectations, within the resources we have. We also recognise that, occasionally, Parliamentarians need to raise constituent cases with the Tax Ombudsman. We plan to raise awareness of our enquiry service with all Parliamentarians and their offices, so they can help to refer customers to us.

Improve the digital experience, including our website, mobile CX (customer experience) and webform

- Most customers use our website and online services to find out about us, how we can help and how to lodge a complaint. In recent years, we have redesigned our website and are continuing to work on its readability, accessibility and ease of navigation to ensure a more seamless customer experience. We are also making it easier for people to navigate the website no matter what device they are using, and focusing on ensuring our information is accessible to the whole community. We plan to update our online complaints webform to make it as easy as possible for customers, or their representatives, to raise a complaint with us.

Improve queue management and complaint throughput, through modelling and analysis

- Over the past year, we have made significant progress in reducing our queues and increasing productivity, so that complaints are allocated to investigators within 2–3 weeks and investigations are completed in 3–4 months, depending on the complexity. We want to bring down those times even further, but we don’t know yet if last year’s doubling of complaint demand was a one-off or a trend. Our modelling and analysis of the types of complaints we get and where we see pinch points in our processes has improved in the last year and we plan to keep building on that analysis week on week, adapting to new trends or pressures and refreshing our base resourcing assumptions.
- Our resourcing flexibility is fairly limited. We need to adjust what resourcing and capabilities are required at what stages of the year and for what types of complaint. This is not easy in a small organisation and we plan to keep testing what actions we can take to manage our service delivery better without impacting on the quality of our investigations or customer experience.
- Our end-to-end customer experience also includes how we work with the ATO or TPB. When complaints are lodged with us, we must first check that the ATO or TPB has had a chance to resolve them in the first instance. For most complaint investigations, we work with the ATO or TPB to provide information to us or address questions we have. Their responsiveness is equally important in the throughput of complaints, avoiding delays or bottlenecks and helping customers understand what has happened on their complaint. We plan to include the ATO and TPB in our process improvement work, as well as hold the ATO to account on agreed timeframes for responses to us. This will contribute to a better and smoother customer experience and more efficient operations for us.

Impact and influence

To maximise our impact in improving fairness and integrity in the tax and superannuation systems, we need to be relevant, credible and influential. That means we need to have a good understanding of the context in which we operate, spotting emerging trends as well as understanding the key issues that matter to our core stakeholders and to the community. We are exploring how best to do that outside of our reviews cycle.

We cannot achieve our purpose on our own and so our relationships with the other key actors in the system need to be strong and effective. We have broadened and deepened relationships across our eco-system, be that in the tax and superannuation sectors as well as community organisations who support people struggling with their tax obligations. We also aim to have respectful relationships with those we oversight while also ensuring we hold them to account on their integrity and their commitments to address our recommendations, where agreed.

We also want to broaden the range of ways we can influence at system level. We complete four systemic reviews a year, which include published reports and formal recommendations to the

ATO or TPB. However, we have found that there are many other topics on which we can seek to influence or share our insights, including from the complaints we receive and feedback from stakeholders and taxpayers, in order to achieve systemic change and improvements.

In the year ahead our key deliverables are to:

Develop our horizon scanning, insights tracking and socials monitoring

- As a small and busy agency, we risk being insular and failing to engage with what is happening outside our agency, which impacts on our customers, stakeholders and operating context. We decided last year to start different ways of looking outwards and staying connected with the key interests and concerns of our stakeholders. In the year ahead, we plan to develop and adopt these approaches. This includes:
  - an approach to horizon scanning, which monitors key publications, speeches or consultations under way relevant to our jurisdiction.
  - enhancing our recording and tracking of the key issues raised with us by stakeholders. When we are meeting with stakeholders or attending events, it is usual that a range of topics or concerns are raised with us. As we ramp up stakeholder engagement, we plan to systematise the recording of key issues raised with us and ensure we can track the themes or hot topics and opportunities for us to intervene to resolve them or highlight them with the relevant decision-makers.
  - better monitoring of what is being discussed on social media channels of relevance to our context. We have expanded our media and social monitoring and plan to engage more in online discussions and to pick up hot topics which might (alongside our other listening approaches above) influence how we shape our workplan.

Publish insights and thought leadership

- Last year we developed a new Complaints Insights Report and Snapshot which published key facts, figures and themes found in the complaints we received, along with relevant case studies. We plan to publish that regularly in the year ahead to raise awareness and increase transparency of what we do, and also to highlight key pressure points in the tax or superannuation systems.
- We also plan to utilise all our sources of listening and monitoring of our stakeholders' key issues (as described above) to inform new thought leadership articles we will publish, where we believe we can make a valuable and insightful contribution to the topic or stimulate a new debate.

Sharpen ATO and TPB accountability

- Part of how we fulfil our role as an oversight and scrutiny agency is how we demonstrate to the community that there are appropriate checks and balances in the system and that the agencies who we oversight, who wield significant powers, are held to account for their actions or commitments. Quite often we are asked what has happened to the recommendations we make and whether they have had the desired effect. In response to these questions and in holding the ATO and TPB to account, we use the power of transparency.

- Last year we increased the information we published on our website of how and when the ATO was implementing the recommendations we made in our systemic reviews with which they agreed. We plan to keep building out that data and making it more accessible and timely. We plan to also consider whether the actions taken have addressed the root cause we identified and made a difference to taxpayers, or the systems of tax or superannuation administration.
- As our recommendations are not mandates for action, we believe it is important to build community support for our work and ensure that the community is aware where the Tax Ombudsman and the ATO disagree and why. We plan to develop new reporting to make it more transparent where we disagree and why, including on complaints as well as systemic review recommendations. We plan to report publicly as well as to Parliament and to the ATO's Audit and Risk Committee, who both also have an oversight role.

Enhance our stakeholder database and use it to drive stakeholder management

- We have worked hard in the last couple of years to build the breadth and depth of our relationships with stakeholders from across the ecosystem in which we operate. We invest a huge amount of our (and their) time engaging and sharing ideas and insights and, in the year ahead, we plan to systematise who, how and when we engage so that we make best use of their time while also ensuring we stay in touch with the right people at the right time.

Build stronger relationships in Parliament

- Of all of the stakeholders with whom we engage, we have identified the Commonwealth Parliament and key Parliamentarians as an area we need to strengthen. There is not a high degree of awareness or understanding of our role in Parliament and we plan to raise our profile through drop-ins at Parliament House and through contact with the key Committee Chairs and deputies.
- We also plan to develop new approaches to reporting to Parliament on a regular basis and when we have key insights or concerns likely to be of interest to them. Parliament has an important role to play in holding public service agencies to account, including us and the ATO and TPB. We believe our briefings and insights can contribute to that role.

Organisational excellence

We have made considerable progress in improving how we manage complaints, how we engage our stakeholders and how our reviews bring value and a positive impact on the tax system. This plan sets out how we build on that progress to drive further improvements. However, we also need to pay attention to how we run our organisation. We have made improvements in our efficiency and productivity in the last two years and that has mostly been driven by the hard work and commitment of the team. We now need to build up our core capabilities in making our organisation better organised operationally, more disciplined in what we do and how we do it and more sustainable for the longer term to drive continuous improvement.

We are a small, independent agency and we operate most of our enabling and support services ourselves, based on minimal resourcing. We have identified the need to simplify and improve our policies and processes to ensure they are contemporary, easy to access for our people and to mitigate compliance and key personnel risks.

Our aim is to drive a culture of excellence, through which we have our core policies and procedures documented, easily accessible to all and continuously improved, including benchmarking with similar agencies. In essence, we want to become a well-oiled machine, where core processes work seamlessly, without effort or friction. This will make our staff's lives easier, allow them to spend more time on our core work and will also help us to sustainably drive improvement from a clear baseline in everything we do.

This goal will take several years but we plan to start from here.

In the year ahead our key deliverables are to:

Map our core processes end-to-end to drive simplification and improvement

- We plan to adopt a single and simple method for process documentation that enables us to complete our core tasks in a standardised way and which will help everyone to adhere to the standard. The mapping will provide the baseline from where we can identify duplication or waste and start to improve efficiency and drive regular continuous improvement.

Update and simplify all of our policies and procedures

- Similarly, we plan to reduce the number of policies we have and to adopt a simpler and streamlined approach to policy and procedural documentation. This will help our staff access and comply with them more easily and reduce the time taken to maintain them.

Drive the use of AI to improve our service, efficiency and effectiveness

- We plan to grasp the opportunities for AI to streamline how we do our work, while managing the adoption ethically and securely. As a small agency, we will learn from others, including across the APS, and be agile to adopt lessons learned quickly, where appropriate. We will invest in our capabilities and toolsets and stay abreast of advances in technology through active participation in government and industry networks, regular review of emerging technologies and practical experimentation.
- We have already developed and implemented some use cases and, in the year ahead, we plan to build on our use cases to include how we investigate complaints as well as corporate and enabling services, but we will always keep a human over the loop in our decision-making. We also expect our customers to make greater use of AI in their complaints, which comes with both opportunities to better structure their case as well as risks of misinformation, errors and voluminous correspondence.
- We will remain transparent in our adoption of AI.

Deliver our business plan with discipline and track delivery

- The contents of this corporate plan form the basis of our strategic business plan for the year ahead. We have assigned each deliverable to an executive and agreed key milestones. Learning lessons from the last year, we are committed to making fewer changes but delivering with discipline and managing change well. Because we have limited change capacity and resources, we need to make prioritisation decisions regularly and stick to our plans without getting distracted or taking on too much at once. We will be more disciplined in meeting internal milestones, tracking delivery and reporting achievements and variances to the Executive Committee.

Risk management and governance

We have established and maintained appropriate systems of risk management and internal controls in accordance with section 16 of the PGPA Act through our Risk Management policy and framework. Our framework is consistent with the *Commonwealth Risk Management Policy 2023*.

Accountabilities and governance

We are all responsible for managing risks within our organisation. Following a review of our risk management framework, we are building risk management into our everyday business and governance.

Our risk framework requires risk owners to be responsible for risk identification and related controls and treatment plans.

Our Assistant Director – Governance, Risk and Compliance coordinates our risk register and works with risk owners to review risk appetite, mitigations and controls. We manage shared risks in accordance with the Commonwealth Risk Management Policy by working collaboratively with key stakeholders to identify, assess and manage risks that extend beyond the agency's direct control. We are working with the ATO to review the effectiveness of our controls of shared risks such as information security (in how we access, use and share ATO data), adherence to agreed agency protocols and addressing unacceptable complainant conduct where we have customers in common. We will also continue to manage shared risks through ongoing engagement with the Department of Industry, Science and Resources (DISR) and Treasury with which we have inter-agency service delivery and corporate support arrangements.

In addition, we have an independent Audit and Risk Committee (ARC) which is an important element of our governance and who regularly reviews our risk management and risk controls. The ARC chair and members are appointed by the Accountable Authority as required by the PGPA Act. Its membership is fully independent of our office and is governed by its own charter. The ARC provides valuable assurance and advice to the Accountable Authority.

We periodically review the composition of the ARC, in accordance with best practice and the Committee Charter, to manage appropriate tenure and to ensure that it continues to deliver on its important governance role. The ARC also undertakes a self-assessment once a year, the results of which inform future agendas and ways of working.

Integrity framework

With the commencement of the National Anti-Corruption Commission from 1 July 2023, we are defined as a Commonwealth integrity agency within the *National Anti-Corruption Commission Act 2022*. We work in collaboration with other integrity agencies as part of the Commonwealth Integrity Agencies Group (IAG) and meet regularly to share best practice with other Inspectors-General across government.

Strategic risks

Our key risks and how we manage these are outlined in the table below:

Enterprise risk	Risk description	Management strategy
Inability to deliver an effective and efficient complaints service	There is a risk that the agency may be unable to deliver its functions effectively and efficiently, resulting in delays, queues, reduced service quality, or failure to achieve the outcomes and performance measures set out in this Corporate Plan.	We are managing this risk through active workload management, performance monitoring and timely escalation of emerging issues. We will continue to improve business processes, monitor complaint volumes and work queues, manage workforce capacity through leave and workforce planning. We will balance stakeholder awareness activities with operational demand to ensure we generate demand when we have the capacity to manage it.
Inability to attract and retain the necessary capabilities	There is a risk that the agency may be unable to attract, develop, retain and support the skilled workforce needed to deliver its functions. This includes risks associated with workforce planning, succession management and key person dependencies in critical corporate functions, as well as maintaining a safe, healthy and supportive workplace that promotes employee wellbeing, engagement and performance.	We are managing this risk by strengthening our workforce capability and resilience through targeted workforce planning and talent attraction. We are investing in learning and development, monitoring workforce trends and turnover, maintaining critical corporate knowledge through better documented procedures and contingency arrangements. We are fostering employee engagement, wellbeing and safety through ongoing staff feedback mechanisms and the implementation of wellbeing improvement initiatives.
Lack of strategic influence	There is a risk that the agency may be unable to maintain effective relationships with Government, other agencies, external stakeholders and community organisations. Or that we fail to identify and respond to emerging issues, or	The agency will manage this risk through proactive stakeholder engagement, strategic communications and regular liaison with Government, key agencies, stakeholders and community representatives. We will monitor emerging issues and stakeholder

Enterprise risk	Risk description	Management strategy
	deliver high-quality reviews, advice and engagement activities. Failure to meet these expectations, including through ineffective community engagement, could reduce stakeholder confidence, damage the agency's reputation and limit its ability to achieve its strategic objectives and influence positive system improvements.	feedback, provide timely briefings and advice, maintain strong governance and oversight arrangements for major reviews, and work closely with partners to support effective delivery of our reviews and stakeholder engagement. We will continue to build capability and capacity to focus on building influence and impact at system level.
Threats to data, information and physical security	There is a risk that the agency may be unable to maintain the integrity, security and availability of its information, technology and physical assets. This includes risks relating to cyber security, data integrity, information fraud, records management and the protection of employees in both physical and remote working environments. Failure to effectively manage these risks could result in security incidents, loss of sensitive information, regulatory non-compliance, operational disruption and reputational damage.	The agency will manage this risk through a comprehensive security and information management framework, including cyber security monitoring, multi-factor authentication, encryption, regular audits, testing and penetration assessments. Physical security controls, emergency management arrangements, remote working protocols and fraud detection measures will support the protection of staff, information and assets. These activities will be supported by established policies, procedures, incident response processes and ongoing compliance monitoring.
Failure to meet legal, compliance and integrity requirements	There is a risk that the agency may fail to comply with its broader corporate governance, legislative and external reporting obligations, impacting accountability, transparency, regulatory compliance and stakeholder confidence.	The agency will manage this risk through a strong governance and compliance framework, supported by mandatory staff training, internal assurance and audit activities, and clear policies and procedures. We will promote a culture of integrity and accountability, maintain mechanisms for reporting fraud and corruption, and prioritise compliance activities to ensure key

Enterprise risk	Risk description	Management strategy
		legislative and reporting obligations are met. As a small agency, we need to meet our compliance requirements in a proportionate way. We also plan to better document our requirements and responses, so key person risks do not prevent us from compliance.
Lack of sustainable funding	There is a risk that the agency may be unable to maintain sustainable funding, effectively manage its budget and financial resources, or ensure appropriate financial controls and procurement practices are in place. This could lead to financial loss, compliance breaches and reduced capacity to deliver agency outcomes.	The agency will manage this risk through effective financial management, oversight and assurance arrangements, including regular budget monitoring and reporting, executive oversight, ongoing engagement with central agencies on funding sustainability, and sound contract management practices. Strong fraud controls, procurement governance and financial management practices will support compliance, value for money and the responsible stewardship of public resources, with oversight provided by the Audit and Risk Committee.
Over-reliance on and/or misuse of AI in agency processes and decision making	There is a risk that the agency may fail to comply with legislative, policy and governance requirements relating to the responsible use of artificial intelligence and other emerging technologies. This could result in privacy breaches, inappropriate disclosure of information, lack of transparency, unethical outcomes, regulatory non-compliance, reputational damage, and reduced stakeholder trust.	The agency will mitigate this risk through the controlled use of approved AI tools, compliance with legislative and policy requirements, staff training on the responsible use of AI, and ongoing executive oversight.

Performance

Since our 2026–27 Portfolio Budget Statements, we have made changes to our performance measures. The details and rationale for each change are at Appendix 1. The measurement and assessment of our performance against the measures in our corporate plan are published in our annual report.

Key performance indicators (KPIs)	2026–27	2027–28	2028–29	2029–30	Measure
Strategic objective – improving the customer experience					
KPI 1 – Resolve complaint enquiries in a timely way	80% of complaint enquiries and out of jurisdiction contacts finalised within 2 days	80%	80%	80%	Data source – our case management system. Applies to complaint enquiries closed after 1 July.
KPI 2 – Finalise complaint investigations in a timely way	Finalise 50% of complaint investigations within 60 calendar days	55% within 50 calendar days	60% within 50 calendar days	60% within 45 calendar days	Data source – our case management system. Applies to complaints closed after 1 July. The measure excludes cases transferred to the ATO to resolve in the first instance.
KPI 3 – Finalise complaint investigations in a timely way	Finalise 90% of complaint investigations within 95 calendar days	90% within 90 calendar days	90% within 90 calendar days	90% within 90 calendar days	Data source – our case management system. Applies to complaints closed after 1 July. The measure excludes cases transferred to the ATO to resolve in the first instance.
KPI 4 – Customer satisfaction	70% of complainants say they would use our service again	75%	78%	80%	Based on responses to a customer survey issued to all customers using our complaints service, irrespective of the outcome of their complaint.

Key performance indicators (KPIs)	2026–27	2027–28	2028–29	2029–30	Measure
KPI 5 – Quality of investigations – to be baselined in FY27	% of investigation quality assurance standards met – to be baselined in FY27	TBD	TBD	TBD	The recorded outcome of internal quality assurance activities
Strategic objective – enhancing influence and impact					
KPI 6 – Number of systemic reviews completed and published in a financial year	4 reviews completed and published	4	4	4	Manual data from our review workplan. Review reports will be published on the Tax Ombudsman website.
KPI 7 – Systemic review recommendations agreed	80% of recommendations agreed	80%	80%	80%	Manual data based on reporting from the ATO and TPB. Note: while the Tax Ombudsman aims to make recommendations that are reasonable and practical and in consultation with the ATO/TPB, there will always be reasons why the agencies may be unable to agree to our recommendations.
KPI 8 – Systemic review recommendations implemented in a timely way	90% of recommendations implemented within planned timeframe	90%	90%	90%	Upon agreeing to a recommendation, the ATO provides its implementation plans which include expected timeframes. We then receive quarterly updates on implementation status. This measure tracks the percentage of recommendations with an

Key performance indicators (KPIs)	2026–27	2027–28	2028–29	2029–30	Measure
					implementation timeframe that became due in the period that have been implemented. Recommendations where a revised date is sought and agreed will be counted as having failed this KPI.
KPI 9 – Stakeholder satisfaction	90% of stakeholders are satisfied with the quality of the Tax Ombudsman's work	90%	90%	90%	Based on the results of a feedback survey distributed to key stakeholders by the office of the Tax Ombudsman.
KPI 10 – Public awareness	Increase the proportion of the public that are aware of the Tax Ombudsman service	TBD	TBD	TBD	Based on the results of a community survey by an independent research organisation. Due to low numbers and a high margin of error, only a directional target was set for KPI10 for FY27. The KPI will be reviewed again for future years.

Appendix 1: Changes to performance measures

We continue to refine the most appropriate measures for our agency.

We made a number of changes to our KPIs in the last year and are baselining a new KPI for the next year.

KPI (from 2026–29 Corporate Plan)	Change for Corporate Plan 2027–30	Explanation
KPI 1 **Finalise 60% of complaints received from 1 July within 50 calendar days**	Finalise 50% of complaint investigations within 60 calendar days	The KPIs set in 2025–26 proved to be too ambitious, noting that complaint volumes increased by over 120%. We have set stretching but realistic KPIs for 2026–27 but plan to work on increasing the efficiency of our processes so we can improve further in the next 3 years. KPI 1 and 2 were changed to measure complaints finalised in the period instead of received.
KPI 2 **Finalise 85% of complaints received from 1 July within 80 calendar days**	Finalise 90% of complaint investigations within 95 calendar days	
KPI 3 **65% of complainants say they would use our service again**	70% of complainants say they would use our service again	We have changed the way we measure our customer satisfaction survey as it now includes customers who make complaint enquiries with us even where the enquiry is not progressed for investigation.
KPI 8 **% of the public are aware of the Tax Ombudsman service – to be baselined in FY26**	Increase the proportion of the public that are aware of the Tax Ombudsman service	We have changed the target to be directional until sufficient data is available to establish performance over time

New KPIs (for 2027-30 Corporate Plan)	Explanation
KPI 1 - Resolve complaint enquiries in a timely way – 80% in 2 business days	We have introduced a new measure to cover the service offered to initial complaint enquiries, not all of which result in an investigation but which are an important part of our service offering.
KPI 5 - To be baselined – % of investigation quality assurance standards met	We have introduced a new measure to cover the quality of our complaint investigations alongside our measures on timeliness and satisfaction.

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