

Summary of implementation status at 30 June 2026

Review: Letters from the ATO

Recommendation	ATO Response	Status	Planned implementation
Recommendation 1a The ATO 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.	Agree	In progress and on track	Q1 FY27
Recommendation 1b The ATO 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.	Agree	In progress and on track	Q2 FY27
Recommendation 1c The ATO update letter templates to include standard information about support options for culturally and linguistically diverse taxpayers and those with disabilities.	Agree	Completed	Q3 FY26

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	Completed*	Q4 FY26
Recommendation 3a The ATO evaluate options for gathering direct feedback on letter clarity and comprehension, with the aim of implementing simple, effect mechanisms where appropriate.	Agree	Completed*	Q4 FY26
Recommendation 3b The ATO explore opportunities to make greater use of data and analytic tools to understand which letters are driving call volumes.	Agree	In progress and on track	Q2 FY27

Recommendation 3c The ATO adopt a structured proactive approach to the periodic review of correspondence based on usage volume, complexity and potential for confusion.	Agree	Completed*	Q1 FY27
Recommendation 4a The ATO promote the correct use of communication preferences and address fields.	Agree	In progress and on track	Q1 FY27
Recommendation 4b The ATO 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.	Agree	In progress and on track	Q2 FY27

* Recommendation has been implemented but awaiting verification from the ATO via its final review and sign-off process.