Summary of implementation status at 30 September 2026

Review: ATO's management of remission of the general interest charge			
Recommendation	**ATO Response**	**Status**	**Planned implementation date**
Recommendation 1 The ATO to conduct a post-implementation review of the changes implemented in relation to GIC remission in late 2025 and early 2026, within 12 months of their completion. This includes the introduction of a centralised function for decision-making, a standard application form, and website updates, including revised guidance and published examples of how the criteria for remission are applied.	**Agree** The ATO is committed to continuing to make sustainable improvements to its administration of GIC. As part of our broader review into taxpayer relief provisions, the outcomes of which will be communicated publicly in 2026, the ATO anticipates a rolling sequence of additional changes and improvements across interest and FTL penalty remission, payment and lodgment deferrals and payment plans that will build on the interim changes already made. The ATO is committed to publishing areas of improvement and plans to address them as part of this process.	In progress	Q4 FY27
Recommendation 2a The ATO build on its plans for a new centralised penalty and interest function with updated guidance and training to improve how its officers consider the specific circumstances of each case.	**Agree** The ATO agrees with this recommendation and has already begun to roll out updated training materials and guidance for staff as part of interim GIC remission process changes announced in January 2026. The ATO notes that there is a fine balance between clear, prescriptive guidance that delivers consistent outcomes, and sufficient flexibility to	In progress	Q2 FY27

	enable broader discretion to be applied when it is appropriate to do so.		
Recommendation 2b The ATO explore greater use of partial remission (meaning remission for a part period or partially reducing the amount payable) and publish the factors it may consider when deciding partial remissions.	**Agree** The ATO agrees with this recommendation to explore greater use of partial remission and publish guidance on the factors that may be relevant when considering the appropriateness of such a decision.	Completed*	Q1 FY27
Recommendation 2c The ATO explore options for upfront agreement of full or partial GIC remission for a specific period (including the future period of a payment plan) for taxpayers repaying their debts.	**Agree** The ATO agrees to explore the boundaries of the Commissioner's administrative powers to determine if there are any opportunities to extend our discretion within the existing legislative framework.	Completed*	Q1 FY27
Recommendation 3a The ATO build on its improvements in addressing inconsistency in decision-making by conducting regular calibration sessions on complex GIC remission applications.	**Agree** The ATO agrees with this recommendation and will build on the calibration sessions already undertaken and extend them to a broader audience.	Completed*	Q1 FY27
Recommendation 3b The ATO build on its improvements in addressing inconsistency in decision-making by providing better clarity in its internal guidelines on when officers are expected to request further information.	**Agree** The ATO agrees with this recommendation and will build on the updated guidance on ato.gov.au around the evidence required as part of an application by providing greater clarity to staff on when they should request further information from the applicant or their representative.	Completed*	Q1 FY27

Recommendation 3c The ATO build on its improvements in addressing inconsistency in decision-making by updating internal guidelines such that officers are prompted to consider if special circumstances, including serious hardship or serious vulnerability, apply at the earliest stage possible.	**Agree** The ATO agrees to this recommendation to improve guidance to staff to better identify taxpayers experiencing vulnerability to enable their applications to be directed to staff who are best equipped to assist with more complex circumstances.	Completed*	Q1 FY27
Recommendations 4a The ATO improve the level of detail in its letters that refuse GIC remission or agree to only partial remission, to explain how its decisions were reached.	**Agree** The ATO agrees with this recommendation and will work with staff to improve the content of letters outlining GIC remission request outcomes.	Completed*	Q1 FY27
Recommendations 4b The ATO update its standard paragraphs, templates, guidance, and training to ensure decision letters are tailored to better acknowledge the taxpayer's lived experience and personal circumstances.	**Agree** The ATO agrees with this recommendation and will work with staff to improve the content of letters outlining GIC remission request outcomes.	Completed*	Q1 FY27
Recommendations 4c The ATO improve clarity and visibility of the options for reconsideration and review of GIC remission decisions, including updating its letter templates and internal staff guidance.	**Agree** The ATO agrees with this recommendation and will improve letter templates and internal staff guidance materials to provide greater clarity of available resolution pathways.	Completed*	Q1 FY27

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