Summary of implementation status at 30 September 2026

Review: ATO administration and management of objections			
Recommendation	**ATO Response**	**Status**	**Planned implementation date**
Recommendation 1a The ATO prioritise the 'Optimising Disputes' project to deliver an online channel for taxpayers and tax professionals to lodge objections electronically.	**Agree in principle** The ATO is currently prioritising the design and costing of the 'Optimising Disputes' project with a focus on providing an online channel for individuals to lodge objections. Any decision to fund the delivery of the project will consider benefits and value to be realised, cost and organisational capacity. Tax professionals who are registered tax agents can lodge objections through Online Services for Agents. Further consideration will be given to whether it is feasible to provide an online channel for those tax professionals who do not have access to Online Services.	In progress and on track	Q4 FY28
Recommendation 1b The ATO capture and report on timeframes elapsing between objections first being received within the ATO and	**Agree in principle** The decision to capture new data points involves balancing the costs of the required system changes and the	Completed	Q1 FY26

other key milestones leading to the first contact with a taxpayer or tax practitioner and through to resolution.	administration involved in capturing the additional information in every objection, against the benefits that might flow from capturing the additional data. The ATO agrees to explore data collection in relation to objections timeframes not currently captured and give consideration to the benefits that might be realised from that additional data collection.		
Recommendation 1c The ATO explore options to differentiate objections lodged by professionals other than registered tax agents (such as accountants and legal professionals) within ATO systems to enhance overall reporting and analysis in objections work and outcomes.	**Agree** The ATO agrees to explore options to differentiate objections lodged by non-agent tax practitioners. Any decision to implement a mechanism to differentiate objections within the ATO systems would involve an evaluation of the costs of the system changes against the benefits identified by the further differentiation.	Completed	Q1 FY26
Recommendation 2a The ATO explore options to better streamline self initiated objections that are lodged for the purpose of seeking to make amendments to prior lodgements which are out of time, where those amendments are of low value or low risk to revenue.	**Agree** The ATO agrees to explore options to better streamline self-initiated objections that are lodged for the purpose of seeking to make amendments to prior lodgements which are out of time, where those amendments are of low value or low risk to revenue. The ATO has not costed and potential cost savings that may flow from this recommendation.	Completed	Q3 FY26

Recommendation 2b The ATO where no feasible options exist, provide a briefing to Treasury and the Government about the time and resources devoted to self-initiated objections (particularly from individual taxpayers) and options for policy or legislative change to improve the overall taxpayer and administrative experience, in line with the recent changes for small business.	**Agree in part** After exploring the options referred to in recommendation 2(a), the ATO will brief Treasury on the practical operation of self-initiated objections, including the resources devoted to this work. The ATO will work with Treasury on any consequential activity in the usual manner. The ATO does not express a view on whether there are policy options to improve the system that should be considered. Any policy or legislative changes would be a matter for Government.	Completed	Q4 FY26
Recommendation 3 The ATO review options available to administratively reconsider audit decisions or assessments that were finalised in circumstances where the taxpayer did not have an opportunity to engage.	**Agree in part** The ATO agrees to explore options available to administratively reconsider some categories of audit decision finalised in circumstances where the taxpayer has not had an opportunity to engage. We anticipate that there will be opportunities to improve the current system. However, given the very broad range of circumstances in which assessments can be finalised without taxpayer engagement, the ATO considers that there will be some classes of cases where the taxpayer did not have opportunity to engage where administrative reconsideration will not be appropriate or feasible. In the Observations and Rationale for Change relating to this recommendation, a distinction is drawn between taxpayers who choose not to engage and those whose circumstances may mean they are unable to engage. The ATO notes that there may be practical difficulties in	Completed	Original: Q1 FY26 Completed: Q4 FY26

	differentiating between these two types of situations that will need to be considered in implementation.		
Recommendation 4 The ATO further develop its structured feedback framework between the objections function and all business lines to share feedback and learnings arising from objections matters, both at a case level and on a more systemic level and consider monitoring the impact of the improvements.	**Agree** The ATO has well-developed processes to ensure effective and timely feedback is provided by the objections area to audit areas. However, the ATO agrees to further develop and evolve its feedback processes and structure, particularly at the systemic level, to drive continuous improvement.	Completed	Original: Q2 FY26 Completed: Q4 FY26