Summary of implementation status at 30 September 2026

Review: ATO's registered agent phone line and service offer to agents			
Recommendation	**ATO Response**	**Status**	**Planned implementation**
Recommendation 1a The ATO publicly recognise the value and essential role played by agents within the tax and superannuation systems, continuing to use appropriate speaking engagements and throughout its public facing communications. This should be followed by periodic joint assessments of the strength of the strategic relationship with the agent community.	**Agree** The ATO agrees with the sentiment of the recommendation and acknowledges that agents are critical partners in supporting taxpayers and contributing to the effective functioning of Australia's tax and superannuation systems. The ATO actively recognises and promotes the value of the agent profession through public communications, engagement forums, and collaborative initiatives with the professional bodies. We remain committed to strengthening our engagement with agents and their representative bodies and will use our existing consultative forums to periodically assess that strategic relationship and identify opportunities to reinforce it.	In progress and on track	Q3 FY27

Recommendation 1b The ATO refine engagement with agents by outlining to them: i. the criteria used to determine when matters will go to consultation or to co design, so agents understand when and how they may be involved in developing or improving changes that impact them. ii. how it will close the loop on agent feedback. This can include providing timely feedback on consultation outcomes, specifying which agent suggestions have been adopted, which have not, and why.	**Agree** The ATO acknowledges the value of meaningful consultation with agents in the design of services and products that impact the agent community. The ATO will enhance visibility around when and how agents participate in consultation and collaborative design processes. We recognise the value of agent insights and will continue to integrate them meaningfully across the design lifecycle, noting that constraints, such as funding, technology, and legislative frameworks, may influence the extent of involvement. The ATO is committed to recognising the value of agent contributions by providing timely explanation of how their input and feedback has been applied.	In progress and on track	Q3 FY27
Recommendation 1c The ATO refresh how engagement and stewardship groups operate to maximise the value from time spent engaging with agents and agent representatives.	**Agree** The ATO is committed to maximising the value of engaging with agents, including stewardship groups. We will continue to periodically review and refresh engagement with relevant stewardship groups to maximise the value of interactions with agents and their representatives. The ATO is already improving how these groups work, with recent updates to membership and charters. These changes are designed to ensure that engagement is	In progress and on track	Q3 FY27

	purposeful, strategically aligned, and responsive to the needs of both the ATO and the agent community. Further refinements will be considered where appropriate, taking into account operational priorities, the diversity of the agent population, and opportunities to strengthen collaboration. The ATO also recognises the importance of ensuring that group membership reflects appropriate community representation and remains committed to inclusive and representative engagement practices.		
Recommendation 1d The ATO strengthen the internal function leading engagement with agents (and their representative bodies), including acting as the voice of agents within the ATO's internal priority setting and decision-making.	**Agree** The ATO agrees with the recommendation to strengthen the internal function leading engagement with agents and their representative bodies, including its role in representing agent perspectives within internal decision making. This function is currently led by the Individuals and Intermediaries (IAI) business line, and the ATO will continue to identify opportunities for IAI to more effectively serve as the voice of agents within the organisation.	In progress and on track	Q4 FY27
Recommendation 2a In consultation with the agent community (and the Tax Ombudsman), the ATO undertake a review of its digital service offerings to identify content gaps in the ATO website	**Agree** The ATO commits to undertaking this review in consultation with the agent community and the Tax	In progress and on track	Q3 FY27

and functionality gaps in OSfA and practice mail that may be driving unnecessary call volumes. The review should examine opportunities to: i. enhance progress tracking of transactions, enquiries, applications and escalations on OSfA and practice software, providing real-time status updates and estimated resolution timeframes; and ii. enhance the usability of practice mail and improve response times, particularly for high-volume low complexity issues, to incentivise its use over the phone line.	Ombudsman, utilising our established consultative groups and processes. We acknowledge the upcoming OSfA review to be conducted by the Tax Ombudsman in late 2025. The ATO looks forward to working closely with the Tax Ombudsman to continuously improve and evolve our service offering in support of the tax system, and to better define our review priorities. We also acknowledge the ATO's focus on enhancing digital channels and associated services as part of our broader shift to a digital-first approach, which includes the exploration of new technologies such as asynchronous messaging to better support complex and technical queries. This is detailed in our Interactions Strategy which will guide our direction and investment over the next five years.		
Recommendation 2b In consultation with the agent community (and the Tax Ombudsman), the ATO strengthen data collection, measurement and consultation to better understand the drivers of why agents are calling rather than using online, self-service channels.	**Agree** The ATO agrees to consult with the agent community and the Tax Ombudsman to better understand why agents choose to call the ATO rather than using online or self-service channels. This will support the collation of insights and data that can be used to inform future enhancements to phone, digital services and self-serve channels.	In progress and on track	Q3 FY27

Recommendation 2c In consultation with the agent community (and the Tax Ombudsman), the ATO improve transparency by sharing with agents a targeted set of internal decision-making tools (such as staff guidance or checklists) so that they can better understand and anticipate ATO decision making without needing to call. An example of this would be staff guidance or checklists on agreeing to payment plans.	**Agree** The ATO agrees to consult with the agent community (and the Tax Ombudsman) to identify priority topics where the ATO may be able to improve transparency through making internal guidance material publicly available to support decision-making and prevent the need to call. As part of this process, the ATO will assess the appropriateness of sharing additional information and explain what we have been able to publish.	In progress and on track	Q3 FY27
Recommendation 3a The ATO to improve service quality by: i. using criteria developed in consultation with the agent community to assess the quality and resolution of calls from agents. This would be a supplement to the current quality assurance framework. ii. regularly applying its current (and then a refreshed) quality assurance framework to a sample of calls made by agents, enabling targeted evaluation of call handling, quality and resolution including staff capability to address agent enquiries. iii. providing a dedicated, recurring mechanism for agents to provide structured feedback on their call	**Agree** The ATO supports the recommendation to develop criteria for assessing the quality and resolution of calls from the agent's perspective. By measuring effectiveness through the lens of the agent, we can better understand operational challenges, improve training and support, and ultimately enhance service outcomes. The ATO supports the recommendation to apply the existing (and refreshed) quality assurance framework to a greater sample of calls made by agents, and enhance reporting, to separately identify quality assurance outcomes specific to agent enquiries.	In progress and on track	Q2 FY28

experience and using that to guide improvements in agent call handling.	Feedback from the agent community will be used to guide service improvements and support more effective call resolution. The ATO will continue to utilise established channels to obtain structured feedback from agents regarding their call experience. These include formal feedback and complaints channels, practice mail, and direct feedback via the ATO website or Fast Key Code 321 on 13 72 86, as published on the ATO website (Tax and BAS agent feedback and complaints | Australian Taxation Office). These mechanisms provide consistent and accessible avenues for agents to share their experiences and contribute to service improvement. By enhancing how we capture and respond to this feedback, we aim to strengthen the effectiveness of agent interactions and ensure our services remain responsive to their needs.		
Recommendation 3b The ATO publish registered agent phone line service performance data including calls answered, waiting time, quality assurance, resolution and other indicators such as call transfers, escalations, hold times.	**Agree** The ATO acknowledges the intent behind this recommendation and agrees that improving transparency will provide valuable insights into service accessibility and responsiveness. To support this intent, the ATO agrees to publish service performance data relating to calls answered, wait times, transfers, escalations, and hold times. Additionally, the ATO will explore options to publish extracted quality assurance information (which covers	In progress and on track	Q2 FY27

	call resolution, professionalism and integrity assessments).		
Recommendation 3c The ATO develop a new service model which: i. ensures that registered agent phone line calls are routed to experienced ATO staff as far as possible, as part of the priority service. ii. differentiates agent calls that need more experienced staff or a higher degree of tax technical knowledge and routes them accordingly, potentially with a callback option where access to expert staff is required.	**Disagree** The ATO acknowledges the intent behind this recommendation which reflects agent sentiment regarding a perceived decline in the experience and service provided to support agent enquiries in the last two years. We believe the service to agents has not declined and we note that for the financial year to date we are tracking: • 25.8%* less complaints than last year - the lowest receipts through tax time since 2023 • 25.9%* less complaints lodged by tax agents compared to the same time last year - noting that the proportion of complaints lodged by agents still account for 42.9% which is also comparable to last year. * *Complaints managed by Frontline Operations*. We don't have a separate, dedicated team of ATO officers handling agents' calls. Our telephony staff are trained to provide a broad range of general advice to the whole community. These staff are not qualified tax professionals. It is not possible for the ATO to offer more specialised advice via a different channel or to provide a targeted service model designed especially for tax agents.	Not applicable	Not applicable

If agents need specialised tax technical advice, there are other avenues available such as formal ATO determinations and private rulings.

We value the role of agents and remain committed to providing support that meets their needs. In this regard, we have been progressing work to address agent concerns by delivering targeted training to staff on more complex interactions, increasing the number of dedicated workforces, and ensuring calls are resolved in the first instance, or swiftly escalated for more specialised support. We have just reviewed the level and capability of the resources we use to answer escalated calls, and work in this space will see improvements over the next 12 months.

The work underway on how taxpayer relief provisions and concessions are considered will see us progress a more specialised workforce approach to those areas that require a higher degree of judgement.

Specifically, we are focusing on lodgement and payment deferrals, interest and failure to lodge penalty remissions, and payment plans – and the settings and processes by which we manage these concessions. We are confident that this focus will improve the service that is provided over the phone to the Agent community noting that three of the 'Top 5 registered agent phone line call topics' are general non-specialist topics (#2 update client details, #3 activity statements, #4 progress enquiries), with payment plans as the top topic (#1) and penalties and interest listed as the fifth topic (#5).

	The ATO is committed to enhancing digital channels and associated services as part of our broader shift to a digital-first approach. Significant work is already underway to improve the experience for agents and taxpayers alike, including the exploration of new technologies such as asynchronous messaging to better support complex and technical queries. While we appreciate the suggestion to explore a new service model for agents, we see value in continuing to progress our existing strategic priorities and digital pathways. We will continue to strengthen and refine current mechanisms that support agent interactions, ensuring they remain accessible, responsive, and fit for purpose. Through our ongoing technology upgrades and a strong focus on digital uptake, we expect to meet the intent of this recommendation in the coming years, delivering more responsive, efficient, and accessible services for the agent community.		
Recommendation 3d The ATO undertake a review of the fast key code system, co-designed with the agent community, to ensure that fast key codes are clear and better meet the needs of agents, so that they can connect with the correct ATO officer more efficiently.	**Agree** The ATO agrees with the recommendation to undertake a review and co design an improved fast key code system.	Completed	Q4 FY26

Recommendation 4a The ATO review and update available guidance to ensure that clear information is available to taxpayers regarding the documentation and technology requirements needed to successfully complete the client-agent linking (CAL) process prior to taxpayers commencing that process.	**Agree** The ATO agrees with the recommendation to review existing support materials and instructions that help taxpayers to complete the client-agent linking (CAL) process. Where possible, the ATO will make enhancements to and promote support materials to assist business taxpayers to complete the nomination process of CAL.	In progress and on track	Q3 FY27
Recommendation 4b The ATO make it easier for taxpayers to seek CAL telephone support, including improved visibility and access to telephone support options.	**Agree** The ATO agrees with the recommendation to make it easier for taxpayers to seek telephone support for client-agent linking (CAL). Taxpayers with CAL related queries are supported through the ATO business enquiries phone line which includes assistance to complete the nomination over the phone if required. The ATO will review existing telephone support processes and guidance material to identify ways to improve visibility of the support available on the phone lines.	In progress and on track	Q2 FY27
Recommendation 4c The ATO formally explore ways to better support taxpayers experiencing vulnerability to complete the nomination	**Agree** The ATO acknowledges that some taxpayers experiencing vulnerability may face additional barriers	In progress and on track	Q2 FY27

process, which may include tailored assistance, improved communications and support options, and alternative pathways to complete a nomination such as via practice mail.	that may result in these taxpayers finding digital nomination processes challenging. In such cases, they will require additional or tailored support to complete the process. The ATO agrees with this recommendation and will explore ways to better support people experiencing vulnerability where additional support is required. In doing so, the ATO will have specific regard to the ATO's Vulnerability Framework including its principles, our focus areas, and the ATO's role in supporting people experiencing vulnerability.		

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