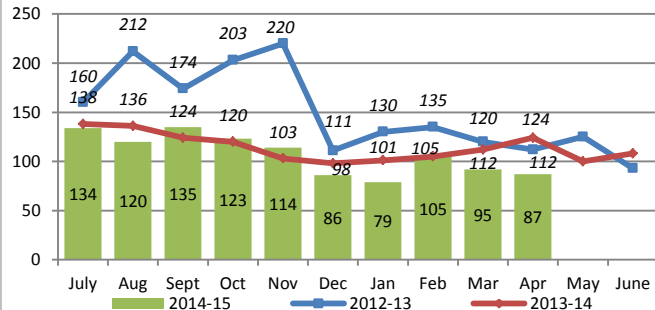


# TAX COMPLAINTS SUMMARY 1 JULY 2014 – 30 APRIL 2015

## TOTAL COMPLAINT NUMBERS

| Complaints received | 2012-13 | 2013-14 | 2014-15 YTD |
|---------------------|---------|---------|-------------|
| <b>Total</b>        | 1795    | 1369    | <b>1078</b> |



## CLOSED COMPLAINTS

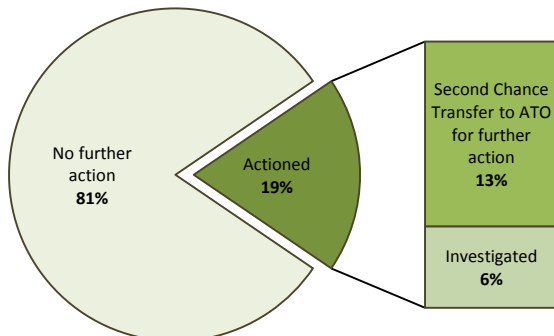
| Complaints closed                           | 2012-13     | 2013-14     | 2014-15     |
|---|-------------|-------------|-------------|
| Cat 1                                       | 787         | 570         | 611         |
| Cat 2                                       | 634         | 513         | 299         |
| Cat 2 - Second Chance Transfer <sup>2</sup> |             | 176         | 148         |
| Cat 3                                       | 273         | 96          | 47          |
| Cat 4                                       | 126         | 56          | 15          |
| Cat 5                                       | 1           | 0           | 0           |
| <b>Total</b>                                | <b>1821</b> | <b>1411</b> | <b>1120</b> |

**Note:**

<sup>1</sup> Of the 611 Cat 1 complaints received, 490 (80%) were referred back to the ATO to lodge a formal complaint

<sup>2</sup> Second Chance Transfer program commenced July 2013 (see below)

## 2014-15 YTD CLOSED COMPLAINTS – ACTIONS



## SUMMARY OF COMPLAINTS – APRIL 2015

- We received 87 complaints concerning the ATO in April 2015, a decrease of 42% compared to April 2014. The decrease may be at least partly due to public messaging regarding the impending transfer of the tax complaints role to the Inspector-General of Taxation (IGT)
- We received 1078 tax complaints YTD up to 30 April 2015. This is 7% less than the same time last year (1161), and 32% less than the same period in the preceding financial year 2012-13 (1577)
- Disputes about debt collection action taken by the ATO remain a prominent complaint theme for complaints finalised YTD in 2015

## COMPARISON OF COMPLAINTS ISSUE TRENDS

| Main issue – finalised complaints   | 2012-13 | 2013-14 | 2014-15 YTD |
|---|---------|---------|-------------|
| <b>Lodgement and Processing</b> - predominantly Tax Time issues.  | 25%     | 18%     | 16%         |
| <b>Debt collection</b> - payment arrangement; garnishee action; bankruptcy action.                                      | 22%     | 22%     | 21%         |
| <b>Audit and Review</b> - audit selection process, delay, audit period, auditor behaviour.                              | 12%     | 10%     | 9%          |
| <b>Superannuation</b> - from employees re ATO action to pursue non-payment. Employers complain about collection action. | 12%     | 9%      | 12%         |
| <b>Complaint</b> - complainants not satisfied that ATO complaints addressed the issue.                                  | 7%      | 20%     | 19%         |
| All other.  | 22%     | 21%     | 23%         |

## FUTURE REPORTING – WHERE TO FROM HERE?

Since 1 May 2015, most complaints about the Australian Tax Office (ATO) and the Tax Practitioners Board (TPB) must be directed to the Inspector-General of Taxation (IGT). The Commonwealth Ombudsman will continue to deal with complaints concerning Freedom of Information (FOI) or Public Interest Disclosure (PID) issues relating to the ATO or TPB.

The Commonwealth Ombudsman's role as Taxation Ombudsman has now ended and this is the last Tax Complaints Summary report.

Final tax complaint numbers and issue summaries will be published in the Commonwealth Ombudsman's Annual Report 2014-15.