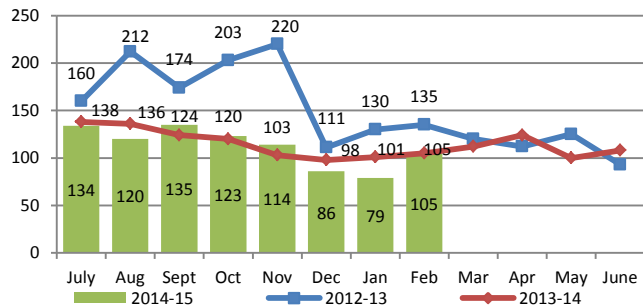


# TAX COMPLAINTS SUMMARY 1 JULY 2014 – 28 FEBRUARY 2015

## TOTAL COMPLAINT NUMBERS

Complaints received	2012-13	2013-14	2014-15 YTD
<b>Total</b>	1795	1369	<b>896</b>



## CLOSED COMPLAINTS

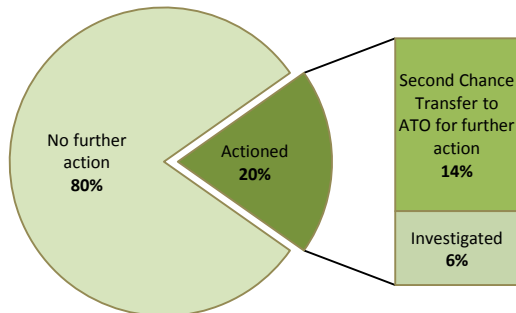
Complaints closed	2012-13	2013-14	2014-15
Cat 1 <sup>1</sup>	787	570	506
Cat 2	634	513	236
Cat 2 - Second Chance Transfer <sup>2</sup>		176	126
Cat 3	273	96	39
Cat 4	126	56	15
Cat 5	1	0	0
<b>Total</b>	<b>1821</b>	<b>1411</b>	<b>922</b>

**Note:**

<sup>1</sup> Of the 506 Cat 1 complaints received, 421 (83%) were referred back to the ATO to lodge a formal complaint

<sup>2</sup> Second Chance Transfer program commenced July 2013

## 2014-15 YTD CLOSED COMPLAINTS – ACTIONS



## SUMMARY OF COMPLAINTS – FEBRUARY 2015

- We received 896 complaints concerning the ATO up to 28 February 2015, marginally fewer than the same time last year (925)
- The number of tax complaints received in February 2015 was identical to February 2014 (105 complaints)
- An increased proportion of tax complaints received in February 2015 related to disputes about debt collection action taken by the ATO, following audit and review activity conducted during Tax Time 2014

## 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%	18%
<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%	8%
<b>Superannuation</b> - from employees re ATO action to pursue non-payment. Employers complain about collection action.	12%	9%	13%
<b>Complaint</b> - complainants not satisfied that ATO complaints addressed the issue.	7%	20%	19%
All other.	22%	21%	21%

## INVESTIGATION OUTCOME

Mr X approached the ATO five years ago seeking to recover unpaid superannuation from his former employer. Dissatisfied with the apparent lack of progress in recovering the amount owed to him, he lodged a formal complaint with the ATO. Mr X advised the Ombudsman that the ATO had not provided him with meaningful information, other than to advise that debt collection action was in progress. As a result of our investigation, the ATO explained the legislative provisions which prohibit it from disclosing specific information about Mr X's former employer's tax circumstances. The ATO was also able to inform Mr X that his former employer had recently made a payment to the ATO in relation to unpaid superannuation; the ATO advised that it would allocate the payment to the superannuation funds of the relevant employees, and expected to issue a payment to Mr X in the coming weeks. The ATO also undertook to inform Mr X of any developments in its attempts to recover the unpaid superannuation amount, to the extent permitted by relevant privacy provisions.