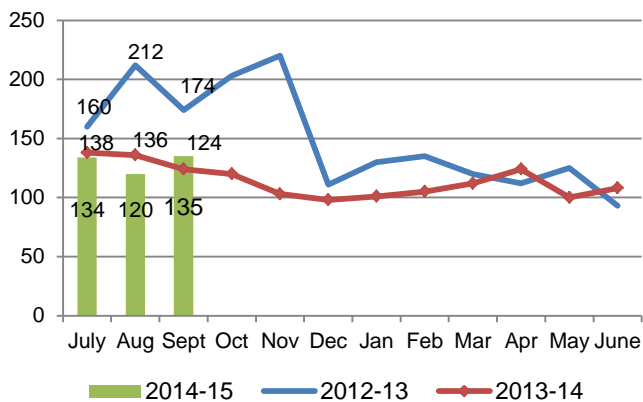


TAX TIME 2014 COMPLAINTS SUMMARY 1 JULY – 30 SEP 2014

TOTAL COMPLAINT NUMBERS

Complaints received	2012-13	2013-14	2014-15 YTD
Total	1795	1369	389



Complaints closed	2012-13	2013-14	2014-15
Cat 1 ¹	787	570	217
Cat 2	634	513	105
Cat 2 - Second Chance Transfer ²		176	54
Cat 3	273	96	18
Cat 4	126	56	10
Cat 5	1	0	0
Total	1821	1411	404

Note:

¹ Of the 217 Cat 1 complaints received, 178 (82%) were referred back to the ATO to lodge a formal complaint

² Second Chance Transfer program commenced July 2013

TAX RETURNS DUE 31 OCTOBER 2014

Tax Time is drawing to a close. If you are lodging your own tax return, you must do so by 31 October 2014. Penalties can apply and are avoidable if you lodge on time.

TAX TIME 2014

- The number of tax complaints received for the period is tracking at a similar level to 2013-14.
- Almost 20% (77) of complaints received to date involved **Tax Time issues**, including nine complaints related specifically to **myGov***
- More recent complaints concerned delay, difficulty accessing information about the progress of the tax return and processing of hardship applications. Complainants also reported concerns about access to paper forms/instructions and the useability of myTax and e-tax. **myGov*** complaints related to difficulty accessing the service and some complainants were unhappy about the need to establish a myGov account in order to lodge.

* myGov is managed by the Department of Human Services

COMPARISON OF COMPLAINTS ISSUE TRENDS

Main issue – finalised complaints	2012-13	2013-14	2014-15 YTD
Lodgement and Processing - predominantly Tax Time issues	25%	18%	24%
Debt collection - payment arrangement; garnishee action bankruptcy action	22%	22%	17%
Audit and Review - audit selection process, delay, audit period, auditor behaviour	12%	10%	11%
Superannuation - employees re ATO action to pursue non payment; employers complain about collection action	12%	9%	11%
Complaint - complainants not satisfied that ATO complaints addressed the issue	7%	20%	16%
All other	22%	21%	21%

Tax Time issues (Lodgement and Processing) remain the dominant complaint topic with the main focus being refund delays. The ATO informed the Ombudsman that some returns have been held up due to employers failing to lodge Payment Summary information on time, which means the information in some returns cannot be automatically verified. However, as around 96% of payment summaries have now been lodged, delays related to this matter will reduce.

INVESTIGATION OUTCOME

Ms A, an accountant, complained on behalf of a client who believed that her employer had not paid all of the superannuation to which she was entitled. Ms A said that the ATO had not replied to her requests for information about the amount collected. In response to the Ombudsman's investigation, the ATO provided details of its collection action which showed that the correct amount had since been paid by the employer, but it had not adequately explained this to Ms A and her client. The ATO undertook to provide a clear and detailed letter to Ms A setting out details of payments made to the superannuation account.