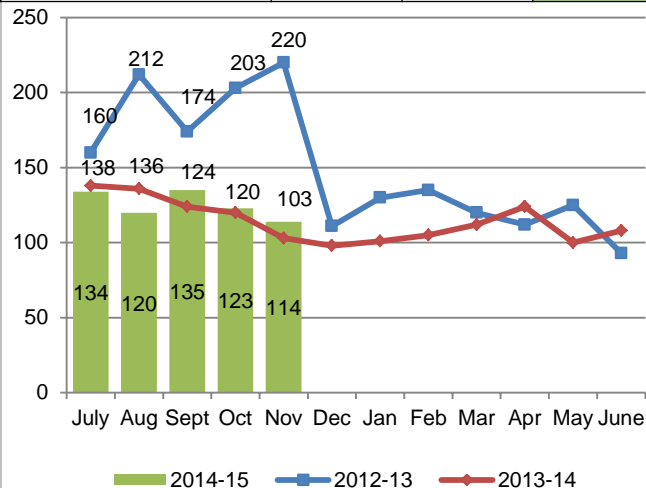


TAX COMPLAINTS SUMMARY 1 JULY – 28 NOVEMBER 2014

TOTAL COMPLAINT NUMBERS

Complaints received	2012-13	2013-14	2014-15 YTD
Total	1795	1369	626



Complaints closed	2012-13	2013-14	2014-15
Cat 1 ¹	787	570	364
Cat 2	634	513	164
Cat 2 - Second Chance Transfer ²		176	84
Cat 3	273	96	31
Cat 4	126	56	14
Cat 5	1	0	0
Total	1821	1411	657

Note:

¹ Of the 364 Cat 1 complaints received, 301 (83%) were referred back to the ATO to lodge a formal complaint

² Second Chance Transfer program commenced July 2013

TIME TO PAY

For individuals who received a bill from their 2014 tax return, the earliest date to pay is generally 21 November. The ATO's advice for those experiencing difficulty paying is that it is best to contact the ATO early, to work towards a solution.

TAX TIME 2014

- The number of tax complaints received for the period is tracking at a similar level to 2013-14.
- Almost 20% (113) of complaints received to date involved **Tax Time issues**, including 13 complaints related specifically to **myGov***
- Current complaints concern mainly delay and difficulty accessing information about the progress of the tax return. 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%	21%
Debt collection - payment arrangement; garnishee action bankruptcy action	22%	22%	18%
Audit and Review - audit selection process, delay, audit period, auditor behaviour	12%	10%	10%
Superannuation - employees re ATO action to pursue non payment; employers complain about collection action	12%	9%	12%
Complaint - complainants not satisfied that ATO complaints addressed the issue	7%	20%	18%
<i>All other</i>	22%	21%	21%

As at the end of November 2014, we had received 626 complaints concerning the ATO, which is similar to last year (621). The main issue continues to be lodgement and processing with the focus being on refund delays. Generally each year at this stage in Tax Time, we see the focus of complaint issues shift from delay to disputes concerning audit or debt collection. Taxpayers with a debt from their 2014 tax return generally were required to have paid by 21 November 2014.

INVESTIGATION OUTCOME

Mr Y's tax return was audited and the ATO gave him 21 days to provide documents and receipts to substantiate his deductions, but he was unable to provide the information within that timeframe. The ATO granted an extension of time but he was still not able to provide the information in time, due to significant personal circumstances. The ATO refused to grant a further extension and amended his return accordingly. Mr Y complained that he felt the ATO ignored his circumstances and that he didn't agree with the audit decision. Our investigation revealed that the ATO extension decision was reviewed by a senior officer and it had allowed Mr Y approximately 50 extra days. The ATO had also made several unsuccessful attempts to contact him. Mr Y can correct the final assessment by providing the documents via the objection process.