



# Information Publication Scheme and Freedom of Information requests

Available information from our Information Publication Scheme and outcomes from freedom of information (FOI) requests.

## Information Publication Scheme



Available information from our Information Publication Scheme and outcomes from freedom of information (FOI) requests.

## Operational information



Operational information helps us perform our functions or exercise powers when making decisions affecting the public.

## Fraud and evasion guidelines



How the ATO forms an opinion of fraud or evasion in order to assess tax outside the usual time limits.

## Freedom of information disclosure log



A log of information the ATO has released in response to Freedom of information requests.

## Public Interest Disclosure scheme



An outline of the scheme where employees, former employees, contractors and their staff can report wrongdoing.

## Advertising certifications



See statements by agency chief executives that information and advertising campaigns comply with government guidelines.

QC 28334

# Operational information

Operational information helps us perform our functions or exercise powers when making decisions affecting the public.

**Last updated** 5 June 2025

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The operational information we hold assists us to perform functions or exercise powers when making decisions or recommendations affecting the public. This includes:

- rules

- precedents
- documents that facilitate good decision making, such as
  - policy guidance
  - procedures
  - decision templates
  - checklists.

## **Legal and policy information**

Our Legal database contains the key documentation on legal and ATO policy information that we use when making decisions.

## **Guidance and advice**

### **Taxation**

#### **Public**


- Public rulings and determinations
- Private rulings and valuations
- Rates, calculators & tools
- Public determinations
- PS LA 2008/4 – Publication of edited versions of written binding advice
- PS LA 2008/5 – Written binding advice (private) – requests for further information, notification of assumptions and intended use of information from sources other than the applicant
- PS LA 2008/12 – Public advice and guidance products: selection, development, publication and review processes
- PS LA 2008/15 – Taxpayer Alerts

#### **Businesses**

- How to apply for a private ruling
- Consolidation reference manual

- Small business benchmarks

## Government


- National Tax Equivalent Regime Manual
- [Australian business number – Government registration process](#) 
- ATO guidelines for understanding and dealing with the bribery of Australian and foreign public officials

## Super

- Guide to superannuation for individuals – overview
- Guide to superannuation for employers
- Guide to self-managed superannuation funds
- APRA-regulated funds – home
- SMSF auditors – home
- PS LA 2006/17 – Self-managed superannuation funds – disqualification of individuals to prohibit them from acting as a trustee of a self-managed superannuation fund
- PS LA 2006/18 – Self-managed superannuation funds – enforceable undertakings
- PS LA 2006/19 – Self-managed superannuation funds – notice of non-compliance
- PS LA 2009/5 – Provision of advice and guidance by the Australian Taxation Office (ATO) in relation to the application of the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994 to Self-managed Superannuation Funds


## Registrations

### Individuals


- [ABN registration for individuals \(sole traders\)](#) 
- Fuel tax credits registration – for domestic electricity and non-profit organisations (not registered for GST)

- Online tax file number registration system for permanent migrants and individuals visiting Australia – fact sheet

## Businesses

- ABN registration
- [ABN registration for companies, partnerships, trusts and other organisations](#) 
- Application to cancel registration
- GST registration information for a non-resident
- GST registration and carrying on an enterprise (Private rulings)
- Cancelling your GST registration
- Change of registration details
- Add a new business account
- PS LA 2011/8 – The registration of entities
- PS LA 2011/9 – The registration of entities on the Australian Business Register

## Non-profit

- Australian business number (ABN)
- [ABN registration for companies, partnerships, trusts and other organisations](#) 
- Application to register a PAYG withholding account
- Application to register for fringe benefits tax
- Add a new business account
- Application to cancel registration

## Lodgments

### Individuals

- Tax file number – application or enquiry for individuals
- Do I need to lodge a tax return?

- Guide to lodging your tax return
- After you lodge – assessment, refunds and payments
- What happens if you don't lodge?
- PS LA 2011/15 – Lodgment obligations, due dates and deferrals

## **Tax professionals**

- Lodgment Working Group charter
- Lodgment of income tax return(s) not necessary

## **Payments**

- Guide to payments and refunds
- Our approach to collecting debt
- Firmer action approach to debt collection
- Guide to managing your tax debt
- Release from your tax debt
- PS LA 2008/19 – Request for amendment of income tax assessments
- PS LA 2011/14 – General debt collection powers and principles
- PS LA 2008/13 – ATO Receivables Policy

Taxpayers who fail to meet their tax obligations may be liable to penalties and interest charges.

- General interest charge fact sheet
- Shortfall interest charge fact sheet
- General interest charge (GIC) rates
- False or misleading statement penalty – no liability (safe harbour)
- PS LA 2011/12 – Administration of general interest charge (GIC) imposed for late payment or under estimation of liability
- PS LA 2011/19 Administration of penalties for failing to lodge documents on time

- PS LA 2011/18 – Enforcement measures used for the collection and recovery of tax related liabilities and other amounts
- PS LA 2006/8 – Remission of shortfall interest charge and general interest charge for shortfall periods

## **Disputes and objections**

- Objection guide
- Code of settlement practice
- Review of ATO decisions on applications for release
- PS LA 2003/7 – Taxation objections – late lodgment
- PS LA 2006/7 – Alternative assessments
- PS LA 2007/5 – Settlements
- PS LA 2007/6 – Guidelines for settlement of widely-based tax disputes
- PS LA 2007/23 – Alternative Dispute Resolution in ATO disputes and litigation

## **Data matching**

- Data matching protocols
- Data matching
- Access and information gathering manual
- Our data exchanges with other Australian government agencies
- PS LA 3569 (draft) – Use of formal access and information gathering powers
- PS LA 2007/13 – Exchange of Information with foreign revenue authorities in relation to goods and services tax, under international tax agreements
- PS LA 2007/14 – Gathering and use of information from foreign agencies or sources in relation to goods and services tax, wine tax and luxury car tax administration

## **Fraud and evasion**

- PS LA 2008/6 – Fraud or evasion
- PS LA 2009/9 – Conduct of ATO litigation
- Fraud and evasion guidelines

## Law Administration Practice Statements

Law Administration Practice Statements (LAPS) are instructions to tax officers and provide direction and assistance on how to approach duties involving applying the laws we administer.

### See also:

- Law Administration Practice Statements (LAPS)
- Practice Statement Law Administration Program

QC 25870

## Our decision-making processes – fraud or evasion and the normal period of review

How the ATO forms an opinion of fraud or evasion in order to assess tax outside the usual time limits.

**Last updated** 19 August 2024

### On this page

Self-assessment and the period of review

What is fraud and what is evasion?

Detecting fraud or evasion

Fraud or evasion opinion-making principles and practice

Acts by agents and trustees

## Your rights

The law allows the Commissioner of Taxation to assess tax outside of the usual time limits where the Commissioner has formed an opinion that a taxpayer's behaviour amounts to fraud or evasion.

This page explains the way in which we do this. In addition, you can view our internal guidelines for ATO staff:

- Practice Statement Law Administration PS LA 2008/6 *Fraud or evasion*
- Fraud or evasion guideline (period of review) (DOCX, 120KB) [🔗](#)
- Fraud or evasion guideline (period of review) (PDF, 313KB) [🔗](#)

This page and the above documents provide operational information in line with requirements of the Information Publication Scheme under the *Freedom of Information Act 1982*, and also in line with our broader commitment under the **ATO Charter** for transparency in dealing with taxpayers.

## Self-assessment and the period of review

The Australian taxation system is a self-assessment system, which means that we generally accept the taxpayer's assessment of their tax liability as presented in their income tax return or other return.

We may later review and audit the return if this is warranted by further information or analysis, and amend the assessment if we discover an error.

In most circumstances, the tax law puts a time limit on the period in which we can amend a tax assessment. These time limits provide certainty and finality for both the taxpayer and the Commissioner.

For most taxpayers with simple affairs, the amendment period for an income tax assessment is 2 years from the date that a taxpayer is issued with an assessment. For taxpayers with more complex affairs, the period of review is 4 years. The period of review is also 4 years where certain anti-avoidance provisions of the tax law apply.

However, in a case where the Commissioner forms an opinion of fraud or evasion, there is no time limit for amending an assessment.

See [Decisions you can object to and time limits](#) for information on the allowable periods of review

## **What is fraud and what is evasion?**

Fraud and evasion are separate and distinct concepts.

### **Fraud**

Fraud, in the context of our amendment powers, involves making a false representation to the Commissioner. A representation will be fraudulent if the evidence shows the person knew it was false, or made it with such indifference to its correctness that the person could not have held any real belief that it was true.

### **Evasion**

While the courts have been reluctant to define 'evasion', it has generally been taken to mean behaviour that involves some blameworthy act or omission that results in an avoidance or shortfall of tax. Blameworthy behaviour contrasts with what a reasonable person would have done in the circumstances.

Typically, evasion in the income tax context involves omitting income from a return or wrongly claiming a deduction without any credible explanation or excuse. Even where an act or omission is unintentional, it may still be blameworthy when judged objectively against the standard expected of a reasonable person.

In concluding whether or not evasion has taken place, it is usual to ask the following questions:

- What should a person, standing in the taxpayer's shoes, be expected to have done if acting reasonably and honestly?
- What reasons have been provided by the taxpayer for not doing what would be expected of such a person who acted reasonably and honestly?
- To what extent are the taxpayer's acts or omissions still considered to be blameworthy in light of the reasons provided by the taxpayer?

## **Detecting fraud or evasion**

Australia's tax system operates on a self-assessment basis. However, we apply a number of compliance strategies and tools, such as data matching and risk profiling, to detect cases of non-compliance.

We receive data on financial transactions from a wide range of organisations, including:

- financial institutions
- employers
- other payers
- Centrelink
- government agencies
- company, property and vehicle registration offices
- overseas tax administrations.

We automatically match this with information reported to us by taxpayers. We do this to find under-reporting and over-claiming in income tax and other returns. We also share information with federal and state law enforcement agencies.

Driven by a risk management approach, returns with apparent anomalies are subject to a progressively intensive review and audit process until issues are resolved, tax assessments amended, or other action is taken as necessary.

## **Fraud or evasion opinion-making principles and practice**

Exceptions to the time limits for amending assessments, where the Commissioner is of the opinion there has been fraud or evasion, is an essential element of a fair tax system.

We recognise that fraud or evasion are serious matters and we do not make these findings lightly. This is reflected in the principles and work practices that our case officers are required to follow when addressing issues of fraud or evasion, including:

- considering if there is behaviour indicating fraud or evasion at the earliest practicable opportunity in a review or audit

- keeping taxpayers informed if we are looking at the issue of possible fraud or evasion and providing them with an opportunity to respond before any opinion is formed (other than in exceptional cases)
- seeking specialist assistance, including obtaining advice from a national panel of senior officers to promote consistent and quality decisions
- ensuring only senior tax officers making findings of fraud or evasion under our internal delegation and authorisation arrangements.

Our approach to fraud or evasion reflects our commitment to ensuring that these cases are resolved fairly, appropriately, and as early as practicable.

## **Acts by agents and trustees**

Generally, the law makes taxpayers responsible for the acts of their agents, and for the acts of trustees when they are a beneficiary of a trust. Accordingly, fraud or evasion on the part of an agent or trustee that results in a shortfall of tax is treated in the same way as fraud or evasion on the part of the taxpayer for the purposes of the Commissioner's powers in amending a tax assessment.

## **Your rights**

In exercising our powers under the law, we are committed to dealing with taxpayers and their advisers in a fair and professional way.

Our Charter sets out the way we conduct ourselves when dealing with taxpayers. It will help you understand:

- what you can expect from us
- your rights and obligations
- what you can do if you are not satisfied.

# Freedom of information disclosure log

A log of information the ATO has released in response to Freedom of information requests.

**Last updated** 5 June 2025

## On this page

[Exclusions from the disclosure log](#)

[How to obtain a document mentioned in the disclosure log](#)

[Disclaimer](#)


The information shown in the ATO's disclosure log is information to which we gave access in response to a request under section 11A of the *Freedom of Information Act 1982*.

## Exclusions from the disclosure log

In accordance with section 11C of the FOI Act this information does **not** include:

- personal information about any person, if publication of that information would be unreasonable
- information about the business, commercial, financial or professional affairs of any person, if publication of that information would be unreasonable
- other information covered by a determination made by the Australian Information Commissioner, if publication of that information would be unreasonable
- any information where it is not reasonably practicable to publish the information because of the extent of modifications that would need to be made to delete the information listed in the above dot points.

## How to obtain a document mentioned in the disclosure log

To obtain documents published to the disclosure log, visit our [freedom-of-information ordering service](#) .

The service allows you to download documents as PDFs, if available.

We may charge you for the cost of copying or reproducing the information or sending it to you. If we do this, you will have to pay the charge before we can give you the information.

If you require the information in a special format for accessibility reasons, we will try to meet all reasonable requests in a timely manner and at the lowest reasonable cost to you.

The FOI Act also requires the ATO to proactively publish a range of information under the Information Publication Scheme (IPS). If the document you are looking for is not in the disclosure log, it may be available on the [IPS – information we publish](#) page.

## Disclaimer

The documents listed in the disclosure log are **not** published as a form of advice. They are being made available for your inspection to meet our FOI requirements. They do not necessarily represent the ATO view.

If you intend to apply any of this information to your own circumstances, you do so at your own risk. You may wish to seek independent advice before embarking on a transaction that is based on a record made available to you through the FOI disclosure log.

QC 27279

## Public Interest Disclosure scheme

An outline of the scheme where employees, former employees, contractors and their staff can report wrongdoing.

## On this page

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[Wrongdoing that can be reported](#)

[Who can make a public interest disclosure](#)

[How to make a public interest disclosure](#)

[Privacy notice](#)

## Overview

If you are a former or current public official and become aware of a situation where you suspect serious wrongdoing, such as fraud or other misconduct, you can report your concerns under the Public Interest Disclosure Scheme (PID scheme).

The scheme covers most Commonwealth agencies and provides protections for public officials who make disclosure reports.

## Wrongdoing that can be reported

Allegations of wrongdoing made through the PID scheme are called public interest disclosures. You can disclose information if you believe, on reasonable grounds, that it tends to show disclosable conduct.

Disclosable conduct is conduct that:

- contravenes a law
- perverts the course of justice
- is corrupt
- is maladministration with improper motives, unjust, oppressive, or negligent
- is an abuse of public trust
- results in a waste of public money
- unreasonably endangers health and safety

- endangers the environment
- involves a public official abusing their position
- could (if proved) give reasonable grounds for disciplinary action.

Complaints about government or ATO policy are not considered public interest disclosures.

Personal work-related conduct (for example, bullying or harassment) isn't disclosable conduct – unless it is an act of reprisal against a person who has or may make a disclosure, or is otherwise significant.

## Who can make a public interest disclosure

You must be a current or former public official to make a public interest disclosure. A public official includes any person who is (or was):

- a current or former APS employee – ongoing, non-ongoing and casual
- a service provider under a Commonwealth contract
- an employee of a contractor
- a person deemed to be a public official.

## How to make a public interest disclosure

To make a disclosure to an ATO authorised officer, you can send your disclosure to [PublicInterestDisclosure@ato.gov.au](mailto:PublicInterestDisclosure@ato.gov.au).


Only officers authorised to receive disclosures have access.

Alternatively, call the ATO's People Helpline on **13 15 50** and ask to be transferred to an authorised officer.

If you wish to make a disclosure via mail, please address all correspondence as '**CONFIDENTIAL - For addressee only**'.

You can remain anonymous, but we have the discretion not to investigate if you cannot be contacted.

If you make a public interest disclosure, you'll be advised how the disclosure will be managed if we know your contact details. This includes if the matter is to be investigated and receiving a copy of the final investigation report.

You can find out more by contacting the [Commonwealth Ombudsman](#) .

## Privacy notice

We are authorised by the *Public Interest Disclosure Act 2013* (the Act) to collect personal information from you. We use this information to manage disclosures for the purposes of the Act.

If this information is not collected, we may not be able to properly proceed with investigating a disclosure.

We may give information collected from you to other people for the purposes of the Act and in accordance with section 20 of the Act.

This may be other agencies, including:

- the Commonwealth Ombudsman
- the Australian Public Service Commission
- Merit Protection Commission
- law enforcement agencies.

Our **privacy policy** contains important information about your privacy, including information about how:

- you can access and seek correction of information we hold about you
- you may complain about a breach of the Australian Privacy Principles
- we will deal with any privacy complaint.

The information we collect will not be released overseas unless it is for the purpose of the *Public Interest Disclosure Act 2013*.

QC 38283

## Advertising certifications

See statements by agency chief executives that information and advertising campaigns comply with

government guidelines.


**Last updated** 31 January 2025

## On this page

Guidelines and policies

CEO certification statements

## Guidelines and policies

Non-corporate Commonwealth entities under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) are required to comply with the [Guidelines on Information and Advertising Campaigns by non-corporate Commonwealth entities](#) . The Department of Finance is responsible for supporting the administration of these guidelines.

The requirements for review and certification of campaigns are determined by the value of the campaign and whether advertising will be undertaken.



As outlined in the guidelines, agency chief executives are required to certify that a campaign complies with the guidelines and relevant government policies.

The Chief Executive's signed certification statement is scanned and published on this page after the campaign has been launched.

## CEO certification statements

### 2024

#### myGovID rename

- [31 October 2024 – CEO certification statement – myGovID rename \(PDF, 1.92MB\)](#) 
- 17 January 2025 – CEO certification statement – myGovID rename (PDF, 263KB) 

### 2022

## **Director identification number (director ID)**

- [11 October 2022 – CEO certification statement – Director ID \(PDF, 178KB\)](#) 

## **2020**

### **Supporting our community**

- [7 November 2019 – CEO certification statement – Supporting our community \(PDF, 402KB\)](#) 

### **Protecting our community**

- [7 November 2019 – CEO certification statement – Protecting our community PDF, 357KB\)](#) 



## **2019**

### **Single Touch Payroll (STP)**

- [16 September 2019 – CEO certification statement – Single Touch Payroll \(PDF, 362KB\)](#) 

## **2018**

### **Phoenix**

- [4 April 2018 – CEO certification statement – Phoenix \(PDF, 386KB\)](#) 
- [28 November 2018 – CEO certification statement – Phoenix 1.1 \(PDF, 21.9KB\)](#) 

### **Extending the Taxable Payments Reporting System (TPRS)**

- [6 November 2018 – CEO certification statement – Phase 1 and 2 Extending TPRS \(PDF, 158KB\)](#) 

## **2017**

### **Tax Time 2017**

- [4 May 2017 – CEO certification statement – Online lodgment Tax Time 2017 \(PDF, 152KB\)](#) 

## **2016**

### **Employee or contractor**

- [3 February 2016 – CEO certification statement – Employee or contractor \(PDF, 446KB\)](#) 

## **Tax Time 2016**

- [28 April 2016 – CEO certification statement – Tax Time 2016 \(PDF, 81.3KB\)](#) 

## **2015**

### **Tax Time 2015**

- [5 June 2015 – CEO certification statement – Tax Time 2015 \(PDF, 76.7KB\)](#) 

### **GST voluntary compliance**

- [5 June 2015 – CEO certification statement – GST voluntary compliance \(PDF, 78.1KB\)](#) 

## **2014**

### **Tax time 2014**




- [5 May 2014 – CEO certification statement – Phase 1 and 2 Tax Time 2014 \(PDF, 87.7KB\)](#) 
- [15 May 2014 – CEO certification statement – Tax Time 2014 \(PDF, 210KB\)](#) 
- [2 September 2014 – CEO certification statement – Tax Time 2014 \(PDF, 88.7KB\)](#) 



### **GST lodgment 2014–15**

- [15 September 2014 – CEO certification statement – GST lodgment 2014–15 \(PDF, 161KB\)](#) 

## **2013**

### **Super. Your money. Your future.**

- [20 March 2013 – CEO certification statement – Super \(PDF, 2.03MB\)](#) 
- [27 March 2013 – CEO certification statement – Super \(PDF, 2.03MB\)](#) 
- [9 April 2013 – CEO certification statement – Super \(PDF, 2.03MB\)](#) 

- [13 May 2013 – CEO certification statement – Super \(PDF, 3.80MB\)](#)  

- [17 June 2013 – CEO certification statement – Super \(PDF, 827KB\)](#)  


QC 35503

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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