

INSPECTOR-GENERAL OF TAXATION AND TAXATION OMBUDSMAN

SERVICE AND CONDUCT EXPECTATIONS POLICY

We are committed to being accessible and responsive to you in providing an independent ombudsman complaints management or support service about administrative actions of the Australian Taxation Office (ATO) or Tax Practitioners Board (TPB).

Our services are based on *mutual* respect, cooperation and reasonableness. We will be professional and treat you with respect and courtesy at all times. Similarly, we expect you will act in a manner that is reasonable towards our team members.

Our commitments

We are independent and will:

- Act professionally, fairly and impartially in our dealings
- Explain our role and what we can and cannot do for you
- Explain how we manage complaints and what information we need from you
- Keep you regularly informed and updated on the progress of your complaint
- Provide the decisions and outcome of your complaint as soon as we can and explain how we reached them
- Direct you to someone who can help with your complaint, where we are unable to assist you directly
- Maintain your confidentiality and privacy
- Provide a dedicated contact officer for your complaint to ensure continuity and efficiency, wherever this is feasible.

Helping us to help you

We ask that you:

- Clearly identify for us the tax administration issues, concerns and outcomes you wish to have raised and addressed about your complaint regarding the ATO or TPB
- Provide all relevant information and documentation to us in an accurate, succinct and organised manner
- Work with us and respond to our requests for information as quickly as possible
- Tell us of any special needs you have so we can better assist you
- Provide feedback about our service at any stage of the process.

Reasonable and unreasonable conduct

We appreciate that many people who deal with our office are reasonable and strongly support and demonstrate these mutual expectations. We also recognise that due to earlier experiences people may feel unhappy or otherwise disaffected and express frustration or upset when making a complaint. Whilst a certain level of frustration may be understandable, we do not tolerate behaviour or conduct that is unreasonable under our *Unreasonable Conduct Management Policy*. This policy ensures our services and resources are reasonably and effectively directed toward people we are able to assist and also that the work health safety of our team members who provide that support to those people is secured.

Examples of unreasonable conduct include:

- Abusive, denigrating, intimidating or threatening correspondence or behaviour towards our team members
- Refusal to cooperate with team members during the complaint investigation process
- Making unreasonable demands on our office's resources
- Unnecessary and excessive contact with our team members in relation to a specific complaint or complaints
- Persistent refusal to accept a decision or explanations relating to what we are able or unable to do.

Should a person's behaviour or conduct fall within any of these examples, amongst others, a decision can be made to halt the complaint investigation process and determine an appropriate course of action. This may include limiting or adapting the ways in which we interact with you and, in rare, more extreme situations, may result in cessation of contact and or referral to relevant authorities.

Review rights

While we endeavour to provide a professional caring service and make informed decisions regarding complaints, we appreciate that it is possible that this may not occur in every case.

You have a right to request a review about the tax administration *decisions* our team member makes regarding your complaint where you have reason or grounds to believe it is incorrect under our *Internal Review Policy*.

You also have a right to raise a complaint about a team member's *conduct* where you have reason to believe they have not acted in a manner that is consistent with this policy. You also have the right to request an external review regarding our office's *conduct* separately if you remain dissatisfied. Your external review rights in this regard are discussed further in our *Internal Review Policy*.