



**Review:
ATO's registered
agent phone line and
service offer to agents**

Final report - October 2025

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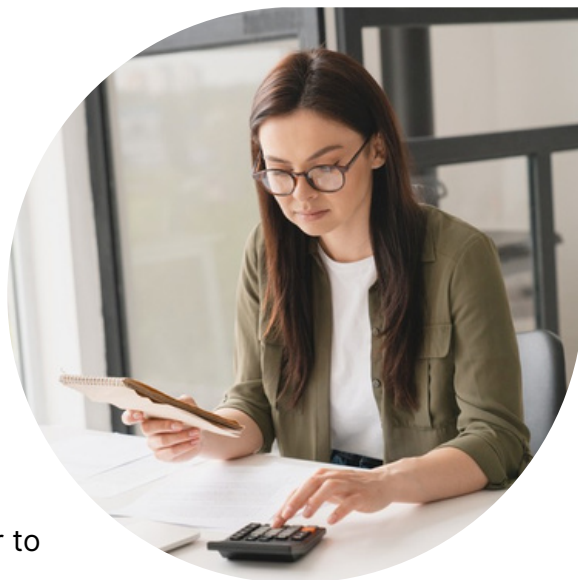
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10 things to know from our report

1. Agents play a vital role in the Australian tax system, representing 62% of individual taxpayers and 96% of other taxpayers. Evidence suggests their engagement with their clients drives up compliance.
2. Agents perceive that the ATO does not value the role they play in the tax system in maintaining a strong and effective tax system. In consultations they feel their views are not genuinely heard and acted on.
3. There is a mismatch of expectations between what agents expect and the ATO's service offer to agents, leading to increasing frustration in the agent community.
4. The registered agent phone line cannot be looked at in isolation. Agents frequently call the ATO as they cannot fulfil their transactions through the ATO's online channels. The only secure online channel for agent correspondence with the ATO (practice mail) is not fit for purpose and can lead to delays in fulfilling clients' business.
5. Agents report a poor experience calling the registered agent phone line, citing inconsistency and a lack of relevant knowledge or expertise in the officers they speak with. They also noted that this issue appears to have worsened in the last 2 years.
6. There is no dedicated team servicing the registered agent phone line. Calls from agents are prioritised in the call queues but are routed to the same officers answering calls from the general public. These officers are relatively junior staff with very little tax technical training and should not be expected to be able to answer complex or overly technical calls.



Most agents' calls are being routed to externally contracted call centre officers, around half of whom have less than 12 months experience working with the ATO.



7. Most agents' calls are being routed to externally contracted call centre officers, around half of whom have less than 12 months experience working with the ATO. Changes in the call centre providers, and resultant turnover in the contracted call centre officers in the last 2 years may explain why agents perceive the call quality has declined.
8. Getting agents involved in designing the services they use and how they are measured, will help to ensure better outcomes for all. When agents are involved in co-design, ATO services are more effective and better received for the benefit of both agents and their clients.
9. Support for client-to-agent linking (CAL), which helps taxpayers to nominate their agent with the ATO, can be hard to find. It is not widely known that taxpayers with special circumstances can complete the nomination in a single phone call.
10. This is not the first report to highlight the above issues. The ANAO highlighted the same issues in 2022 and similar issues are also raised in the APSC Capability Review of the ATO (2025).



Why we undertook this review

Registered agents are a critical element of the Australian tax and superannuation systems. They represent 62% of individual taxpayers and 96% of other taxpayers and play a crucial role in fostering voluntary compliance and revenue collection.

We are undertaking this review in response to feedback from registered tax and BAS agents (agents), who have expressed growing frustration with the ATO's services and who feel that the ATO does not value the role they play in supporting their clients and the Australian tax system. The health of our tax administration system is put at risk if this key relationship, which contributes to tax compliance, is not working effectively. During our review, we have observed a mismatch of expectations between agents and the ATO, which needs to be addressed.



Service looks different to different people. This is not about asking for better services for agents than the general public — it is about recognising that equity requires a different kind of service, one that is tailored to meet the distinct needs of agents so they can enable their clients to comply with confidence.

"Tax advisers translate our tax laws into real outcomes for Australians. Your work shapes compliance, investment and confidence, all of which feed directly to productivity. Agents see how the system works in practice... Your views and expertise are vital as we build a profession that supports our vision for Australia."

**A recorded message from Hon Dr Daniel Mulino MP,
Assistant Treasurer, for The Tax Institute Tax Summit,
September 2025**

The ATO promotes digital channels as the primary service channel and agents say they are keen to adopt these services. However, agents have reported growing dissatisfaction with the ATO's online services. In a 2024 ATO survey on Tax Professional Digital Experience, 38% of agents said that the ATO's digital services did not meet their expectations.

In our review, agents said that the limitations and gaps in the ATO's digital offerings are a key driver in why they need to call.

When agents do call, they told us that they have experienced declining service quality in recent years, including inconsistency and lack of access to the necessary expertise to address their enquiries, leading to frequent escalations and long hold times.



We do not believe that the ATO's call centre officers should be expected to provide complex technical advice or to possess the same depth of tax knowledge as professionally qualified agents. However, as administrators of the tax system, the ATO should ensure agents have access to clear information and definitive decisions on client matters, when needed. Evidence suggests better engagement between the ATO and agents will drive improved compliance, which benefits the tax system and the community.

In the broader economic context, the Government is encouraging all sectors and regulators to drive up productivity and remove red tape and waste. Reducing the inefficiency and friction points between the ATO and agents should have a beneficial impact on the productivity of the tax profession and reduce the cost for compliance.

To strengthen the partnership between the ATO and agents, short-term and long-term improvements are needed across both digital and telephone services. These should be achieved through better consultation and co-design with the agent community, and include increased transparency in decision-making, enhancements to online services and improved access to the right support by phone.



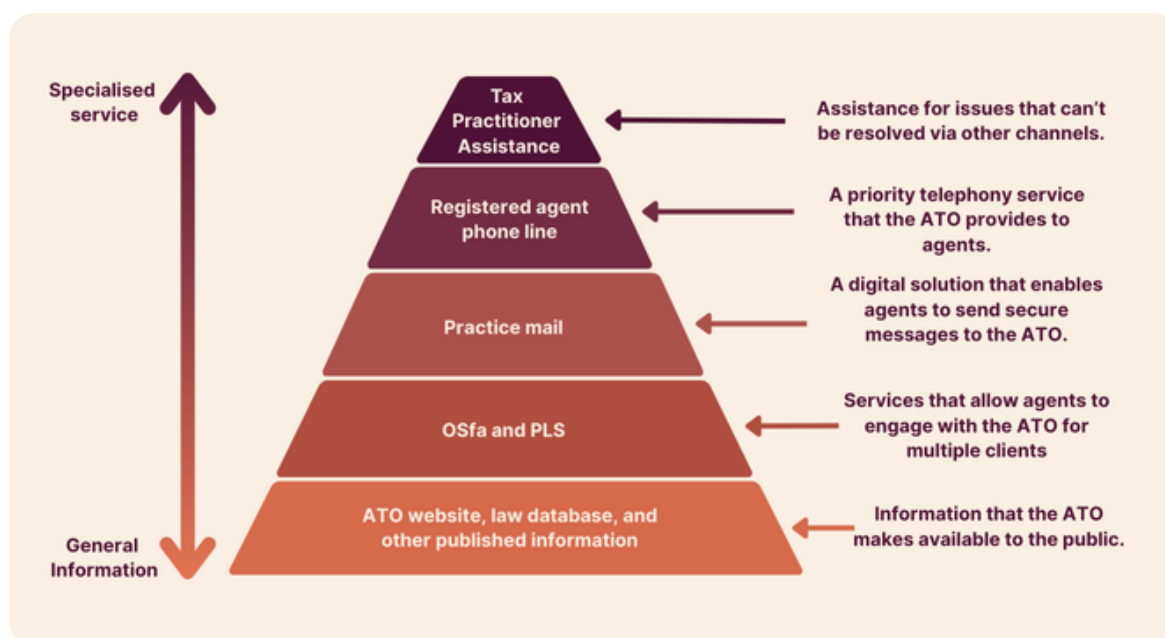
The scope of our review

For the purposes of this report, we are examining the ATO's service to registered agents. That is, tax agents who provide expert advice and service to their clients in matters related to tax, and Business Activity Statement (BAS) agents who support clients in matters concerning BAS provisions. Outside of our scope are the services of tax lawyers and other professionals, such as insolvency practitioners, for whom the ATO does not provide a priority service.

The original focus of this review was on concerns raised by the agent community about the ATO's dedicated phone line for agents. However, as we continued to receive agent feedback and examine the ATO's own data, it became clear that the registered agent phone line was only one part of a broader agent service offering and could not be considered in isolation.

The current range of the ATO's offer to agents include the ATO's website and web-based resources, Online Service for Agents (OSfA) and practice mail, Practitioner Lodgment Service (PLS) which sits in the practice software agents typically use, the registered agent phone line and Tax Practitioner Assistance which is a specialised service to resolve issues. Each of these services is designed to support agents in fulfilling their roles, yet each has its own set of limitations.

Figure 1: Continuum of the ATO's agent services



This review also explores concerns raised about the support offered for the client-to-agent linking (CAL) process. However, it does not examine broader aspects of the CAL system, such as the design of the system, as these are beyond the scope of the review.

Structure of our report

Our report is structured as follows:

- Chapter 1 examines the ATO's strategic engagement with agents.
- Chapter 2 explores the suite of online services available to agents and considers the gaps and limitations.
- Chapter 3 examines the challenges faced and improvements needed within the registered agent phone line.
- Chapter 4 considers the support available for the CAL process.

How we undertook this review

At the commencement of our review, we released a survey to gather information from agents about their experience with the registered agent phone line. We received a total of 155 survey responses which provided rich data and insights into the issues agents were facing. We also received written submissions from individual agents and agent representative organisations, which further contributed to our understanding.

We conducted a series of consultations, both face-to-face and virtual, with agents, professional associations, and the ATO. These sessions provided a valuable forum to discuss the issues faced by the industry. We also hosted a workshop with key professional associations and the ATO's senior representatives to further explore the relationship between the ATO and agents, how agents can better engage with the ATO and potential solutions and improvement opportunities.

What happens after this review ends

After the completion of this review, the ATO will develop an implementation plan detailing how and when it will implement each of the recommendations that it has agreed to. Every quarter the ATO provides us with a progress update on implementation, and we review any slippage or changes in plans. We will publish the ATO's key milestones for delivery and their progress in implementation in our Annual Report and on our website. On completion, we will also seek to ensure that the actions taken reflect the original intent of the recommendations. For further details see taxombudsman.gov.au/reviews.

Acknowledgement

We acknowledge the contributions of stakeholders who have generously shared their time, expertise and insights with us. This includes many individual tax practitioners as well as all the tax professional bodies. We also thank all the ATO officers who have been involved in this review for their time, assistance and professional engagement.

The ATO's response to this review is in Appendix A of this report.

List of recommendations

Recommendation 1

The ATO:

- a) publicly recognise the value and essential role played by agents within the tax and superannuation systems, continuing to use appropriate speaking engagements and throughout its public facing communications. This should be followed by periodic joint assessments of the strength of the strategic relationship with the agent community.
- b) refine engagement with agents by outlining to them:
 - i. the criteria used to determine when matters will go to consultation or to co-design, so agents understand when and how they may be involved in developing or improving changes that impact them.
 - ii. how it will close the loop on agent feedback. This can include providing timely feedback on consultation outcomes, specifying which agent suggestions have been adopted, which have not, and why.
- c) refresh how engagement and stewardship groups operate to maximise the value from time spent engaging with agents and agent representatives.
- d) strengthen the internal function leading engagement with agents (and their representative bodies), including acting as the voice of agents within the ATO's internal priority setting and decision-making.

Recommendation 2

In consultation with the agent community (and the Tax Ombudsman), the ATO:

- a) undertake a review of its digital service offerings to identify content gaps in the ATO website and functionality gaps in OSfA and practice mail that may be driving unnecessary call volumes. The review should examine opportunities to:
 - i. enhance progress tracking of transactions, enquiries, applications and escalations on OSfA and practice software, providing real-time status updates and estimated resolution timeframes; and
 - ii. enhance the usability of practice mail and improve response times, particularly for high-volume low-complexity issues, to incentivise its use over the phone line.
- b) strengthen data collection, measurement and consultation to better understand the drivers of why agents are calling rather than using online, self-service channels.
- c) improve transparency by sharing with agents a targeted set of internal decision-making tools (such as staff guidance or checklists) so that they can better understand and anticipate ATO decision making without needing to call. An example of this would be staff guidance or checklists on agreeing to payment plans.

Recommendation 3

The ATO:

- a) improve service quality by:
 - i. using criteria developed in consultation with the agent community to assess the quality and resolution of calls from agents. This would be a supplement to the current quality assurance framework.
 - ii. regularly applying its current (and then a refreshed) quality assurance framework to a sample of calls made by agents, enabling targeted evaluation of call handling, quality and resolution including staff capability to address agent enquiries.
 - iii. providing a dedicated, recurring mechanism for agents to provide structured feedback on their call experience and using that to guide improvements in agent call handling.
- b) publish registered agent phone line service performance data including calls answered, waiting time, quality assurance, resolution and other indicators such as call transfers, escalations, hold times.

- c) develop a new service model which:
 - i. ensures that registered agent phone line calls are routed to experienced ATO staff as far as possible, as part of the priority service.
 - ii. differentiates agent calls that need more experienced staff or a higher degree of tax technical knowledge and routes them accordingly, potentially with a callback option where access to expert staff is required.
- d) undertake a review of the fast key code system, co-designed with the agent community, to ensure that fast key codes are clear and better meet the needs of agents, so that they can connect with the correct ATO officer more efficiently.

Recommendation 4

The ATO:

- a) review and update available guidance to ensure that clear information is available to taxpayers regarding the documentation and technology requirements needed to successfully complete the client-agent linking (CAL) process prior to taxpayers commencing that process.
- b) make it easier for taxpayers to seek CAL telephone support, including improved visibility and access to telephone support options.
- c) formally explore ways to better support taxpayers experiencing vulnerability to complete the nomination process, which may include tailored assistance, improved communications and support options, and alternative pathways to complete a nomination such as via practice mail.



1. ATO's engagement with agents

ATO's engagement with agents

The health of the Australian tax administration system relies on the effective working relationships between the ATO and tax agents, who represent the majority of the taxpaying population.

The ATO engages and works with the agent community to develop and design their services. This chapter will examine how the ATO achieves this and will consider the:

- importance of the work of the tax profession in maintaining the health of the tax system;
- ATO's consultation processes to gather feedback; and
- ATO's co-design processes.

What we found

In this review, through the consultation process, agents expressed strong views about the decline in the ATO's service levels in recent years, which has contributed to their growing frustration. Agents perceive that the ATO does not understand or value their role and contribution to the tax system, especially in how they facilitate tax collection and help keep their clients engaged with their obligations. Agents say that they feel unheard by the ATO and that their views are not being considered, despite the important role they play in the tax and superannuation systems.

The global application of digital services and AI is undoubtedly disrupting the tax and professional services industry and presenting new challenges and opportunities for agents. At the same time, agents perceive the lack of investment by the ATO in services to support agents, alongside increased investment in services to enable taxpayers to self-serve, has led agents to feel they are being 'pushed out' of the system.



We have heard from the ATO that they do not want or plan to remove agents from their role in the system. In fact, the more that agents can do to support their clients and keep them engaged with their tax obligations, the less strain there is on the ATO to provide specialised support to those taxpayers or to pursue compliance actions. Engaging effectively with agents is not only critical for service delivery, it also drives better compliance outcomes. Research by the Behavioural Economics Team of the Australian Government (BETA), in their 2018 report 'Improving tax compliance: deductions for work-related expenses', found that targeted, behaviourally informed communication with agents led to a reduction in erroneous work-related expense claims.

ATO's registered agent phone line and service offer to agents

Unpublished ATO research cited by BETA also found that the most effective compliance outcomes were achieved through tailored, data-informed interactions involving direct dialogue between ATO officers and agents. Given that a majority of Australians lodge their tax returns through agents, improving how the ATO engages with agents has the potential to lift overall compliance.

In the 2024 FY, there were over 66,000 registered tax practitioners in Australia, supported by multiple professional associations representing almost half of the tax profession.

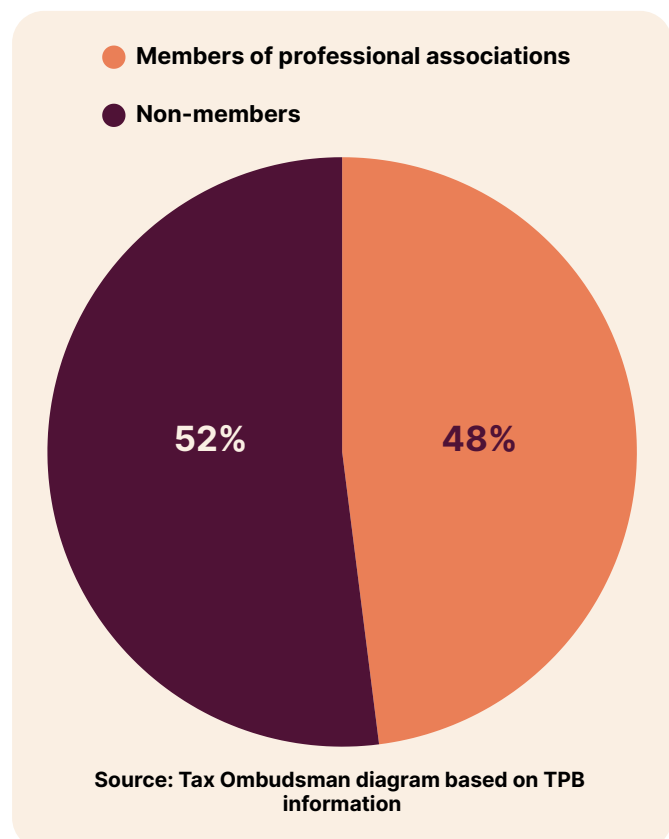
The ATO relies on these professional associations to consult with agents and gather feedback. The Australian Public Service Commission's 2025 Capability Review of the ATO states that there are 38 formal stakeholder, stewardship and working groups, comprising members from over 820 organisations. This includes forums in which the ATO engages tax professional bodies such as the Tax Practitioner Stewardship Group (TPSG), the National Tax Liaison Group (NTLG).

While these forums are intended to facilitate meaningful engagement, there is a growing sense from all parties that the time spent in these settings is not always well used. Practitioners are concerned that the ATO is engaging with a limited set of individuals to represent a large number of stakeholders. And those representatives reported that the ATO's engagement with them is "hit and miss" and their input is not always genuinely considered or acted upon, leaving them feeling discouraged from offering further input.

The professional bodies say they struggle to influence the agendas of the groups in which they participate and that the ATO closes off actions as complete, when they do not agree with that assessment. Such concerns suggest that there is a need for the ATO to consider how engagement with formal forums operate, and who participates in them.

To be effective, the representative organisations need to be able to consult and update their membership about matters on which they are engaging with the ATO. However, the ATO's expectations of confidentiality makes that difficult, which contributes to a lack of transparency for practitioners and ongoing concerns that the ATO and the professional bodies may not be sufficiently addressing the needs of the average agent.

Figure 2. Proportions of registered agents represented by professional associations.



The ATO's approach to collaborative engagement can vary, which can impact the quality of the outcome.

For the purposes of this review, co-design is taken to mean working collaboratively with the agent community (and professional bodies) to jointly develop and shape solutions to specific problems, drawing on their expertise and perspectives. Consultation, in this context, refers to seeking feedback or input from stakeholders, which may be one-off or iterative, to inform decision-making or test existing ideas.

We have seen examples (below) of how genuine co-design achieves better outcomes compared to the seeking of one-off feedback. Below is an example (example 1) of the ATO's co-design process in the development of the agent lodgement deferral program which was designed to help agents manage lodgement deadlines.



Example 1 - Lodgement deferral program

Feedback from tax and BAS agents highlighted several issues with ATO's legacy deferral systems used for lodging deferral requests. In response, in July 2022 the ATO formed a dedicated project team, closely working with tax professionals, to co-design a new solution within Online Services for Agents (OSfA), engaging stakeholders through 5 phases: engagement with advisory groups, co-design focus group sessions, private and public beta testing, and final implementation.

The co-design group included representatives from associations and a range of practice sizes. Across multiple sessions, the team addressed practical constraints, and ensured transparency through regular communication, sharing materials in advance, providing updates after each session and incorporating feedback into the evolving design. Private beta testing helped refine functionality and shape support resources, while public beta testing validated system performance and user experience. Lastly, a tailored communication strategy was developed, shaped by agent feedback, which ensured agents were well prepared for the change with appropriate support available before and during rollout.

Where the ATO consults but does not involve agents in a co-design process, it can lead to ongoing agent frustrations on the matter as outlined below in example 2.

Example 2 - Fast key code guide improvement



In July 2023, the ATO found that 78% of calls transferred on the registered agent phone line were due to incorrect fast key code selection, with 37% of agents using the wrong one due to difficulty following the fast key code guide. The ATO conducted call sampling and consulted two agent groups to understand the issue, gain feedback and suggestions for improvement. However, the consultation was limited to one-off feedback, and agents were not involved in co-designing the proposed changes before implementation.

Based on this input, the guide was redesigned in November 2023 and promoted via news articles to agents. Post-implementation feedback showed increased awareness, with usage rising 13% among tax agents and 4% among BAS agents. Despite this, tax and BAS agents remain dissatisfied, citing ongoing confusion due to vague or overlapping categories.

The Australian National Audit Office (ANAO) has also recognised the importance of effective engagement between the ATO and agents. In its 2022 audit on the ATO's engagement with tax practitioners, the ANAO identified concerns among agents regarding the capability of ATO staff operating the registered agent phone line. The audit highlighted the limitation in the ATO's monitoring and reporting of service quality, particularly in assessing whether enquiries were resolved satisfactorily by skilled staff.

In response, the ATO accepted the recommendation to 'consult with tax practitioners to better understand their concerns regarding the registered agent phone line and use this feedback to guide the development of future service offerings'. Feedback collected by the ATO during the consultation highlighted both strengths, such as quick response times and friendly staff, and areas for improvement, including inconsistent advice, limited staff expertise, and challenges with online services. However, these are the exact same issues raised with us in our consultation in 2025, suggesting not enough has been done on known agent pain points.



The ATO has many different functions which support agents including one dedicated with the lead responsibility for engaging with third parties and agents, being Individuals and Intermediaries (IAI). The Engagement and Support branch within the IAI function leads the management of relationships with agents and professional associations. However, we have heard from representative bodies that its relationship with the ATO could be further improved with a dedicated contact point. In 2025, the Engagement and Support branch released a new practitioner engagement framework that sets out how the ATO works with and through agents to deliver efficient and effective tax and superannuation systems. It recognises the need to strengthen agent relationships to support the integrity of the system and sets out the engagement approach and strategic priorities for working with agents.

Research by BETA has shown that targeted engagement with agents can lead to measurable improvements to taxpayer compliance.



Our observations

Agents play a critical role in supporting the tax system, acting as trusted intermediaries who help taxpayers meet their obligations accurately and efficiently. Taxpayers have the right to engage an agent and expect them to manage all interactions with the ATO promptly and professionally. However, agents have expressed growing frustration with the ATO, citing declining service levels and a perceived lack of recognition for their role.

Agents feel unheard and frustrated by the ATO for not putting enough attention or investment into the services that support them. Research by BETA has shown that targeted engagement with agents can lead to measurable improvements to taxpayer compliance.

There is a clear and low-cost opportunity for the ATO to restore trust with agents, by publicly recognising the value that agents bring to tax collection and compliance and by recommitting to working collaboratively with them. To ensure this commitment leads to real progress, it is important that there are regular joint assessments of the relationship between the ATO and the agent community.

The ATO needs to engage, such as by consulting and co-designing, with agents when developing new services. Where the ATO has engaged meaningfully with the agent community through well-structured consultation processes and where they have co-designed solutions, the results are often better understood, better communicated and successfully implemented within the agent community. One strong example of the ATO's consultation and co-design process was the development of the ATO's agent lodgement deferral program where the collaboration and testing phases led to a final product that met agents' needs.

However, the ATO's engagement approach is not applied consistently and varies depending on the objective, timeframes and level of impact and risk. Some engagements include consultations which appear to be limited or one-off without follow through.

These inconsistencies can be addressed by ensuring that agents and their professional associations remain active partners throughout the design lifecycle. Achieving this requires greater transparency around when the ATO intends to engage in consultation or co-design and when they do not, and why.



It is also essential that ATO not only seeks feedback from agents, but also 'closes the loop' by communicating back to agents about how their input has or has not influenced decisions. This means providing clear and timely feedback on which suggestions have been adopted, and which have not and the reasons why. Closing the loops ensures agents feel heard and valued, and would help foster a culture of trust, transparency and continuous improvement.

Additionally, some agents (and the APSC Capability Review of the ATO) have expressed concerns that the ATO's current range of engagement forums are not working effectively. As such, the ATO should consider refreshing its engagement and stewardship groups — who participates in them, who sets the agenda and their approach to problem solving, such as use of workshops where agents can collaborate and solve problems together in real time. This would help the ATO receive more meaningful engagement and insights from agents.

The ATO's current IAI function offers a positive opportunity for them to proactively engage with agents (amongst others) to hear and respond to the issues they face in the tax system. Professional associations have said that it would strengthen the ATO-agent relationship and foster greater collaboration if the ATO appointed a dedicated contact point — someone responsible for maintaining ongoing dialogue. They have also suggested that having an ATO representative attend or present at tax professional group meetings would be helpful. These actions present a valuable opportunity to enable the ATO to leverage its relationships with professional associations to help disseminate key messages.

By working collaboratively, the ATO can extend its reach and ensure that important information is communicated effectively through trusted channels. To support continuity, agents emphasised the importance of being notified if that key contact changes, so the relationship can continue seamlessly without disruption.

This function should not only be a point of liaison and listening but should also serve as an internal voice of agents within the ATO. This would ensure their perspectives are reflected during internal decision making and priority setting. Given the size and complexity of the ATO, the function could also maintain a holistic overview of ATO activities impacting the tax practitioner community to support communications and change management with agents.



Rationale for change

Consulting with agents can yield better outcomes, especially where agents are involved in co-designing solutions. In recognising agents as trusted partners in the design of services, the ATO ensures that future products are both aligned with their objectives and support the needs of agents, resulting in agents being able to help their clients in meeting their tax obligations. This will also demonstrate the ATO's commitment to the ATO-agent relationship and their recognition of the vital role agents play in the tax and super system. Rebuilding the relationship between the ATO and agents will contribute to the health of the tax system.



Recommendation 1

The ATO:

- a) publicly recognise the value and essential role played by agents within the tax and superannuation systems, continuing to use appropriate speaking engagements and throughout its public facing communications. This should be followed by periodic joint assessments of the strength of the strategic relationship with the agent community.
- b) refine engagement with agents by outlining to them:
 - i. the criteria used to determine when matters will go to consultation or to co-design, so agents understand when and how they may be involved in developing or improving changes that impact them.
 - ii. how it will close the loop on agent feedback. This can include providing timely feedback on consultation outcomes, specifying which agent suggestions have been adopted, which have not, and why.
- c) refresh how engagement and stewardship groups operate to maximise the value from time spent engaging with agents and agent representatives.
- d) strengthen the internal function leading engagement with agents (and their representative bodies), including acting as the voice of agents within the ATO's internal priority setting and decision-making.



2.ATO's digital services

ATO's digital services

The registered agent phone line is one of many services offered by the ATO to agents. This chapter will examine the range of services available online and how the limitations of those services contribute to the increasing frustration of agents and the demand on the phone lines. This chapter will then consider the ATO's guidance on how agents should choose the most appropriate communication channel.

What we found

To support the agent community, the ATO provides several engagement channels that vary in the depth of support, complexity and cost. These services sit on a continuum, ranging from ATO web services that simply present information to the public, online transactional platforms like OSfA and PLS (accessed via an agent's practice software), through to a personalised services involving dedicated ATO officers. The ATO encourages self-service options in the first instance, where available. Agents prefer the same but have expressed frustration that the full functionality to fulfil their transactions online is not available or efficient.

Table 1 outlines the key services and their main features, illustrating this continuum. Additional services offered to agents can be found in Appendix B of this report.

Table 1: Detailed continuum of the ATO's agent services

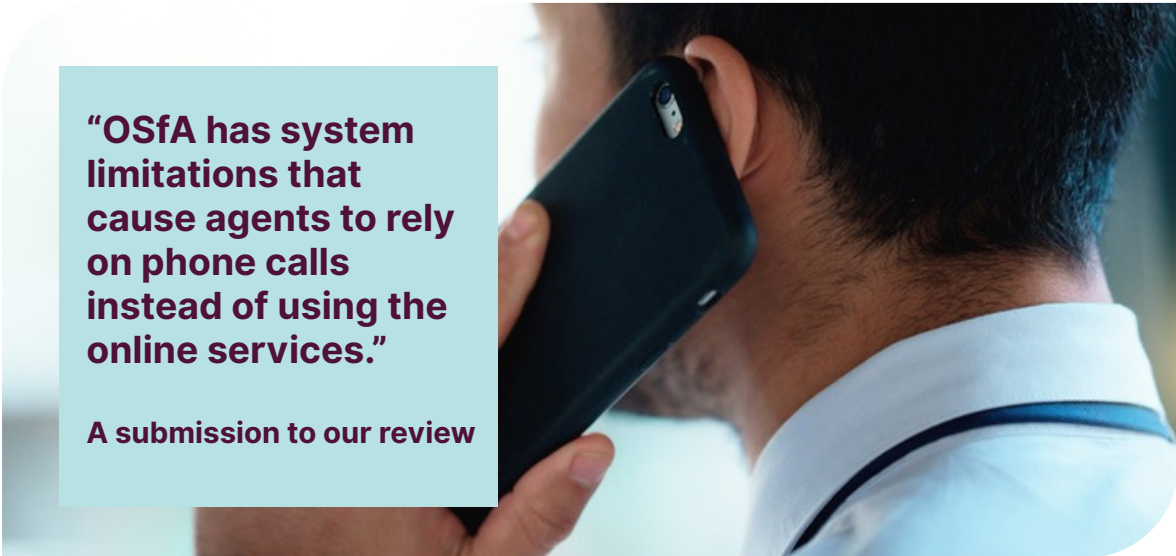
Channel	Online information	Online transactions	Online communications	Telephone communications	Specialised support
Cost to provide services per interaction	Low High				
Description	Information that the ATO makes available to the public.	Services that allow agents to engage with the ATO for multiple clients at a time.	Services that allow agents to engage with the ATO for multiple clients at a time.	A telephone service that the ATO provides to agents enabling them to engage with an individual ATO officer.	Assistance provided by the ATO to resolve client specific or practice management issues that agents have not been able to resolve via other channels.
Examples	- ATO website - ATO law database - Other published information.	- OSfA - PLS	Practice mail	Registered agent phone line.	- Tax practitioner Assistance - Complaints
Access to an ATO Officer	No	No	Yes	Yes	Yes
Response time	[Not applicable]	Transactions are accepted instantly	It often takes up to 28 days for a query to be resolved, sometimes longer if the ATO requires further information from the agent.	Matter typically resolved during the initial phone call, giving agents a faster resolution compared to practice mail.	- Response to tax practitioner assistances may take up to 28 calendar days. - Most complaints resolved with 15 business days or a negotiated timeframe

Source: Tax Ombudsman summary based on ATO information

ATO's registered agent phone line and service offer to agents

The ATO publishes a tax agent online services guide on their website. This provides information to help tax agents determine which online service should be used to complete their transaction or enquiry, but it does not clarify whether their issue can actually be resolved online or if they need to call the phone line. As part of this review, the ATO reviewed 400,000 calls received via the registered agent phone line. However, due to limitations in available data, the ATO was unable to accurately determine with certainty how many could have been resolved digitally.

The ATO's website is a valuable resource designed to support the general public with accessible and user-friendly information, prioritising clarity and simplicity. It does not provide binding legal advice for taxpayers or agents. Agents have voiced that the website does not provide the technical depth and nuanced guidance that they need.



“OSfA has system limitations that cause agents to rely on phone calls instead of using the online services.”

A submission to our review

OSfA is a tailored service offered only to registered agents and not available to other tax professionals such as lawyers. It provides access to client-specific data and has transactional capabilities. PLS, which operates through practice software such as XERO or MYOB, supports a range of lodgement and reporting functions. Agents have voiced concerns that while there are a wide range of tasks that can be completed online via these tools, there are limitations in their functionality which often compel them to use the registered agent phone line to resolve their issues. Agents expect greater use of Application Programming Interfaces (APIs) to broaden the range of functionality and data flows to be seamlessly integrated between the ATO's and agents' systems.

A key issue raised during our consultation was the lack of updates or tracking of progress of transactions through OSfA. Agents want to track the progress of lodgements, client-submitted actions or view reasons for online errors, as highlighted in the case study below. This is a capability that is available through many other comparable online services. Practice mail is the only secure channel through which agents can correspond with the ATO (as email is insecure for clients' personal data). But practice mail is not fit for the purposes it is being used for and offers a far slower response than using the phone, with a standard response time of 28 days. Agents have shared examples where online enquiries to the ATO required multiple follow-ups, with each attempt resetting the 28-day response timeframe, resulting in delays that stretched over several months before a resolution was reached.

Case study 1: It would not have been possible for the agent to resolve the enquiry online

An agent had attempted to register a client for GST via OSfA but received an error message. Uncertain about the meaning of the error, the agent contacted the ATO for assistance. After verifying the details provided, the ATO officer successfully registered the client for GST.

As there was no self-service option to resolve the error online, it was necessary for the tax agent to seek ATO assistance by phone.



Agents also experience limitations in the design of online solutions, which may stem from system limitations or policy settings. For example, OSfA only enables agents to set up payment plans if their client's debt meets specific criteria due to ATO policy reasons (e.g. the total debt is under \$200,000, there have been no recent payment plan defaults, and the requested payment plan is less than 2 years). If these conditions are not met, agents need to call the ATO to set up the payment plan and discuss the client's capacity to pay. These digital limitations are the same for individual and business taxpayers setting up payment plans for themselves online. That is, agents are in no better position than their clients to set up payment plans digitally.



Our observations

There is a mismatch between agent and ATO expectations of the type and function of services provided to agents which appears to be contributing to the growing frustrations within the agent community and raises questions about the sustainability of the current engagement model. Below is a table that illustrates these misaligned expectations.

Table 2: Mismatches in agent and ATO expectations of the ATO's agent services

	Agents	ATO
Constraints	Time and client demand	- Employs experts in specialist roles but cannot afford to have them in the call centre answering calls - Needs to service the general public and the agent community (who have differing needs)
Needs	- Efficiency and certainty - Seamless integration through APIs	- Low-cost channels that can handle high volumes of contacts - To balance service to agents and the general public
Preferred channel	Online self-service	Online self-service
Access to dedicated ATO officer	Valued the past service of a relationship manager/face to face engagement events	- Relationship managers, key client managers and key account managers are assigned only to the top 100 taxpayers - Top 1000 taxpayers have access to a dedicated team (Large Service Team) who can assist, escalate or resolve administrative and transactional queries
Expectations of engagement	- To be respected / valued - Timely and correct responses - Online solutions to meet their needs - To speak with someone who can understand and answer their enquiries in a timely manner - To achieve the best outcome for their client (which can drive repeat calling/opinion shopping)	- Agents should use online services in the first instance before calling - Agent calls are prioritised in the call queues - Agents should not be calling repeatedly on the same matter, seeking a different outcome. - Technical advice will generally not be provided over the phone as the agents are professionally qualified themselves or can use alternative options such as private rulings.

The limitations in digital services are directly undermining agent productivity, an outcome that runs counter to the Government's renewed focus on making our economy more productive. Agents prefer self-service and online channels where they can fully resolve their enquiries, submit transactions or lodge requests promptly. In the 21st century, they expect instant two-way communication channels. But when digital tools lack functionality or responsiveness, agents are left with little choice but to call.



There is currently a lack of clarity around the ATO's expectations of when agents should use each service channel and for what purposes. While the online services guide outlines which transactions can be completed via OSfA or PLS, we have found that often the transaction cannot be fully completed online and ends up with a phone call. This ambiguity likely leads agents to try multiple channels or default to calling, even when the issue may be resolvable online. Without clarity, agents may continue to use services in ways they were not designed for, creating mismatched expectations and inefficiencies for both agents and the ATO.

Clarifying expectations through active engagement with the agent community is likely to yield both improved productivity and strengthen the relationship between the ATO and agents. The professional bodies have offered to communicate with members on the ATO's expectations of when the phone should be used or when an online channel is preferred.

While the ATO has access to a substantial volume of call data, it has not been able to determine which agent calls could have been resolved through digital channels. This limitation makes it difficult to draw clear insights about digital service uptake or missed opportunities for channel redirection. Accordingly, the ATO needs to enhance its data collection and reporting capabilities (as well as agent consultation) to better understand what is driving agents to call them and the correlation with the limitations to self-service options.

The ATO website is (rightly) designed for the general public. It provides taxpayers with easy to access information in plain English. This means it lacks the technical depth needed for complex or nuanced matters, limiting its usefulness in supporting agents. Agents will often need to refer to the source legislation or past rulings to understand the ATO's position on a detailed technical matter, which can be hard to navigate to. Improving online access to technical information or rulings on the website will also deter calls.



Agents want visibility of ATO decision-making tools, such as guidance or checklists, so they can give informed advice to their clients, assess how their clients' circumstances meet the decision-making criteria, and reduce the need to call for clarification.



Agents want visibility of ATO decision-making tools, such as guidance or checklists, so they can give informed advice to their clients, assess how their clients' circumstances meet the decision-making criteria, and reduce the need to call for clarification. These requests seem reasonable and would support both better client outcomes and more efficient service delivery.

Additionally, agents often call the ATO seeking to negotiate preferred outcomes for their clients without the benefit of the ATO's decision making criteria which can lead to unnecessary calls. Whilst some decision-making criteria needs to remain confidential to minimise the risk of it being used to circumvent the law, the ATO can share more of its internal checklists or guidelines to help agents make informed decisions and reduce wasted time and frustrations.

Apart from the phone line, practice mail remains the only secure communication channel available to agents. However, it is not fit for purpose and the lack of a two-way communication drives agents to call. The response timeframes also hinder agents from resolving client issues promptly. The inefficiencies caused by relying on systems that are not fit for purpose lead to significant time wastage and a noticeable drop in agent productivity.

Our consultations with agents and their professional associations revealed strong support for digital service options which aligns with the ATO's preference to drive agent demand online. We have surfaced a number of issues and limitations that warrant addressing in order to shift demand online and meet agents' expectations. A non-exhaustive summary of these suggestions is set out in the table below.



Table 3: Suggested improvements to ATO's agent services

Channel	Suggested improvements
ATO website and other online information	• Include links to supporting legal references and resources on ATO webpages • Improve website guidance on specific topics such as general interest charge remission • Make ATO internal guidance and checklists available to agents online to aid them in understanding the ATO's decision making processes
PLS in practice software commonly used by agents	• Allow for more data and functionality to be shared to an agent's practice software through the use of APIs. This includes the ability to view super and other reports, complete certain registrations such as ABN and GST, submit online forms and view the progress of lodgements and other transactions.
OSfA	• Include the ability to lodge and amend returns, e.g. FBT and super guarantee charge statements • Improve progress tracking of return processing, including the addition of a status bar on returns lodged • Improve the readability of reports, such as listing returns in year order • A smart search tool within OSfA could potentially help agents by aggregating content from ATO's internal sources, such as scripting, law administration practice statements, rulings and published guidance.
Practice mail	• Refresh practice mail topics • Improve responsiveness on this channel (shorten the 28-day response time and avoid re-setting the clock if a follow up is required) • Develop functionality to turn this channel into a timely two-way communication alternative to the phone line, connecting agents to individual ATO officers who are trained and skilled in managing the issues for the topics selected.

We recognise that improvements to agent service offerings come at a cost and need to be prioritised alongside investments aimed at the general public. However, we consider them to be warranted. This is because agents act as intermediaries between the ATO and a substantial portion of the taxpayer population on a one-to-many basis, allowing them to navigate the tax system with a multiplier effect to improve taxpayer outcomes and tax collection at scale.

By investing resources to enhance digital tools, the ATO can enable a shift towards more effective self-service, thereby reducing pressure on the registered agent phone line, especially for straightforward calls. Without this shift, the current model risks becoming increasingly strained.



Given the size and breadth of the ATO's digital service offerings, this review on the ATO's registered agent phone line did not explore all potential improvements to those services. We will, however, be commencing a review into OSfA and practice mail as part of our 2025-26 workplan. Alongside our review, we encourage the ATO to work in consultation with the agent community to identify functionality gaps that will reduce the demand for the registered agent phone line. As part of that review, the ATO should explore how OSfA and PLS can provide improved transparency of where an agent enquiry or lodgement is up to. Additionally, the ATO should consider how it can improve the usability of practice mail and its response times.

To support the shift online, the ATO should ensure its digital services are not only functional but also offer the fastest and most reliable path to resolution. When online channels consistently outperform alternatives like the phone line, agents are more likely to adopt them.

Rationale for change

By investing in digital solutions to support agents, the ATO will not only demonstrate the value it places on agents in supporting the tax system but also encourage and support agents to turn to digital options before calling the ATO.

Most agents prefer not to spend time calling the ATO and would rather resolve matters online, where possible. Enhancing these options will improve the agent experience while also delivering efficiencies and cost savings in the long run for the ATO. Investing in the improvement of agent service offerings will also benefit a greater proportion of the tax paying community.

Recommendation 2

In consultation with the agent community (and the Tax Ombudsman), the ATO:

- a) undertake a review of its digital service offerings to identify content gaps in the ATO website and functionality gaps in OSfA and practice mail that may be driving unnecessary call volumes. The review should examine opportunities to:
 - i. enhance progress tracking of transactions, enquiries, applications and escalations on OSfA and practice software, providing real-time status updates and estimated resolution timeframes; and
 - ii. enhance the usability of practice mail and improve response times, particularly for high-volume low-complexity issues, to incentivise its use over the phone line.
- b) strengthen data collection, measurement and consultation to better understand the drivers of why agents are calling rather than using online, self-service channels.
- c) improve transparency by sharing with agents a targeted set of internal decision-making tools (such as staff guidance or checklists) so that they can better understand and anticipate ATO decision making without needing to call. An example of this would be staff guidance or checklists on agreeing to payment plans.



3.Registered agent phone line

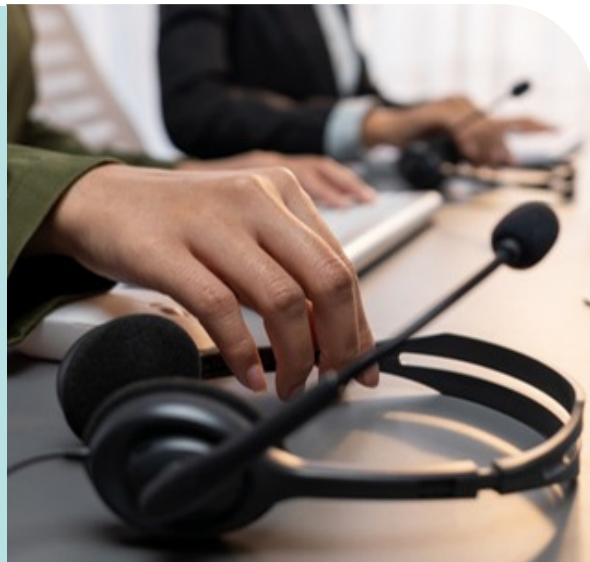
Registered agent phone line

The ATO's high level call data for the registered agent phone line has consistently met or exceeded the committed target over the last 2 years. However, feedback from agents paints a very different picture. Many agents have raised strong concerns about declining call quality and frustration with the technical capability, knowledge and experience of ATO call centre officers.

This chapter considers the factors that contribute to the perceived declining call quality and how the ATO can use its internal data and work with agents in developing a new service offer, building additional staff capability and in better routing of calls to the right ATO officers.

The ATO received 8.9 million calls in the 2025 financial year.

Of these, over 1.1 million were received via the registered agent phone line.



What we found

Data on agent calls

The ATO received 9.3 million calls in the 2024 FY and 8.9 million in 2025 FY. Of these, over 1.2 million were received via the registered agent phone line in 2024, and 1.1 million in 2025. The ATO's data shows that service access and speed of response over recent years have met or exceeded targets outlined in the ATO's service commitments and have remained consistent over recent years. While individual agent experiences will differ, the table below highlights where some agent complaints compare to the data.

Table 4: Registered agent phone line performance data

What agents told us	What the 2024 FY data shows	What the 2025 FY data shows
 The wait for calls to be answered is too long	The average wait time before a call is answered is 7 minutes 10 seconds, compared to the general phone lines where the average wait time was 12 minutes 41 seconds [^]	The average wait time before a call is answered is 7 minutes 20 seconds, compared to the general phone lines where the average wait time is 9 minutes 1 second [^]
 I am concerned to provide my client's personal data to call centre officers who are not employees of the ATO and who may not be onshore.	All ATO call centres (internal and external) are located within Australia. All call centre officers (internal and external) are Australian citizens with security clearance. Contracted providers for call centre services to the ATO are contractually obliged to pass the same pre-engagement integrity checks as internal ATO staff before accessing ATO systems or taxpayer data	All ATO call centres (internal and external) are located within Australia. All call centre officers (internal and external) are Australian citizens with security clearance. Contracted providers for call centre services to the ATO are contractually obliged to pass the same pre-engagement integrity checks as internal ATO staff before accessing ATO systems or taxpayer data
 The IVR messaging is too long for agents	Approximately 15 seconds of (legally required) mandatory messaging	Approximately 15 seconds of (legally required) mandatory messaging
 The ATO officer did not address my enquiry	80% of enquiries are handled in the first call (based on the ATO resolved call definition)	80% of enquiries are handled in the first call (based on the ATO resolved call definition)
 My calls are too long	The average handling time is approximately 17 minutes and 36 seconds	The average handling time is approximately 17 minutes and 57 seconds
 I am put on hold too much	Hold times in calls was about 27% of the average call duration	Hold times in calls was about 25% of the average call duration
 I could not get through to someone	0 call blocking on tax practitioner specific queues	0 call blocking on tax practitioner specific queues

Source: Tax Ombudsman table based on ATO information

[^]This time includes periods when the ATO intentionally blocks inbound calls to manage demand.

Agent behaviour may be contributing to some of the statistics. For example, if an agent terminates a call quickly when they find that the ATO officer is unable to assist, then unless there was a request for escalation, this call will show up in the data as a fully resolved call with short duration (using the ATO's definition of resolved).

Agents report that the quality of the service they receive has deteriorated over the last few years. They consistently say their calls are not resolved in a way that meet their expectations, even when ATO data suggests otherwise. They indicated that they often speak with officers who cannot provide appropriately informed or correct responses to their range of enquiries or need to place them on long holds to seek help.

"I have dealt with the ATO for over 20 years but in recent times there have been occasions where I have had to talk their employee through what they need to do to resolve the client issue."

A submission to our review

Table 5: Top 5 registered agent phone line call topics:

2024 FY call topics	2025 FY (YTD)* call topics
1. Payment plan	1. Payment plan
2. Activity statements	2. Update client details
3. Update client details	3. Activity statements
4. Progress enquiry	4. Progress enquiry
5. Penalties and interest	5. Penalties and interest

Source: ATO information

**data current up to 28 February 2025*

Agents are more likely to have follow up questions going beyond the scope of the frontline service offering and training. According to the ATO's data, more than half of the agent calls to the ATO relate to the same 10 common topics that consistently arise each year. These enquiries are high-volume low-complexity issues, but our review has found that agents typically raise in-depth enquiries about these low complexity issues. The ATO's current call routing model does not recognise this complexity early enough.

Additionally, some of the top call topics for agents involve matters where call centre officers' discretion plays a role in the outcome such as payment plan requests or placing a debt on hold. Where agents are seeking decisions and experience inconsistency in the ATO officers' responses, agents have explained that they may make repeat calls to negotiate and persuade officers to get a favourable outcome (opinion shopping) for their client.



"It is not unusual for multiple phone calls to be made about the same taxpayer issue until an acceptable solution is found or for a decision to be made."

A submission to our review

The case study below illustrates a call which appeared to be a straightforward lodgement query raised in-depth issues about consolidations, and why it is important for ATO officers to know when to transfer and escalate a call.

Case study 2: An agent enquiry escalated to the ATO complex line

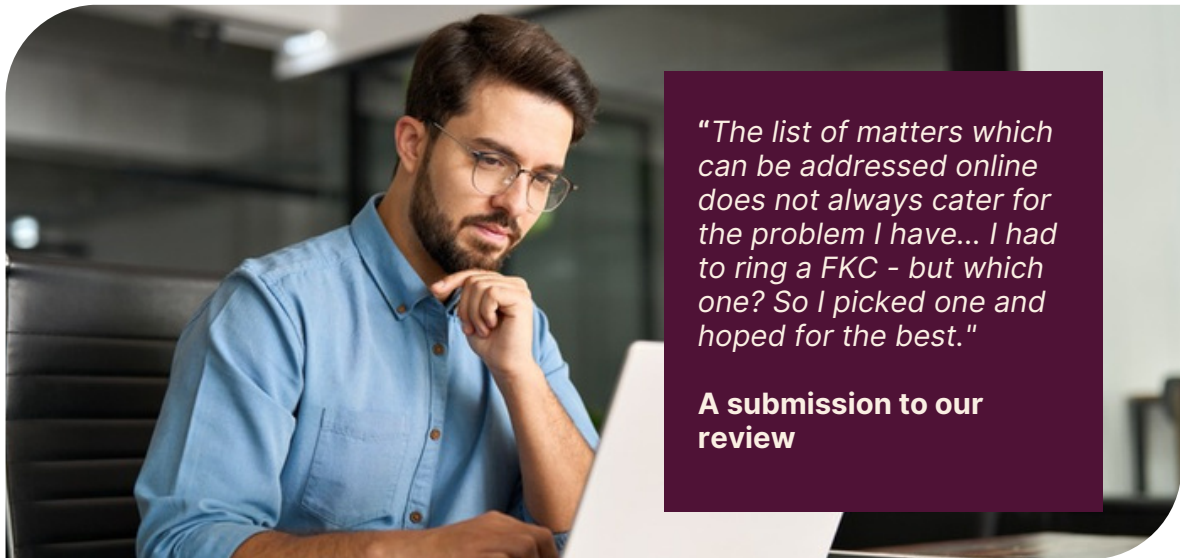
A tax agent assisting a corporate client with a consolidated group encountered conflicting guidance from a prior ATO call and OSfA while preparing the 2022 FY return.

Concerned about the risk of lodging incorrectly, the agent called the ATO.

The first call lasted approximately 11 minutes before the first ATO officer determined they needed to transfer the call to the right area specialising in company tax.

During the second, more detailed call, which took approximately 26 minutes, the second ATO officer admitted that their team does not often manage this type of enquiry, and that it usually referred these matters for escalation.

The second ATO officer put the agent on hold multiple times to consult with senior staff, eventually escalating the matter to a technical area. The second ATO officer then called the technical area to follow up with the escalation and was advised that the taxpayer needed to submit a 'return not necessary'.



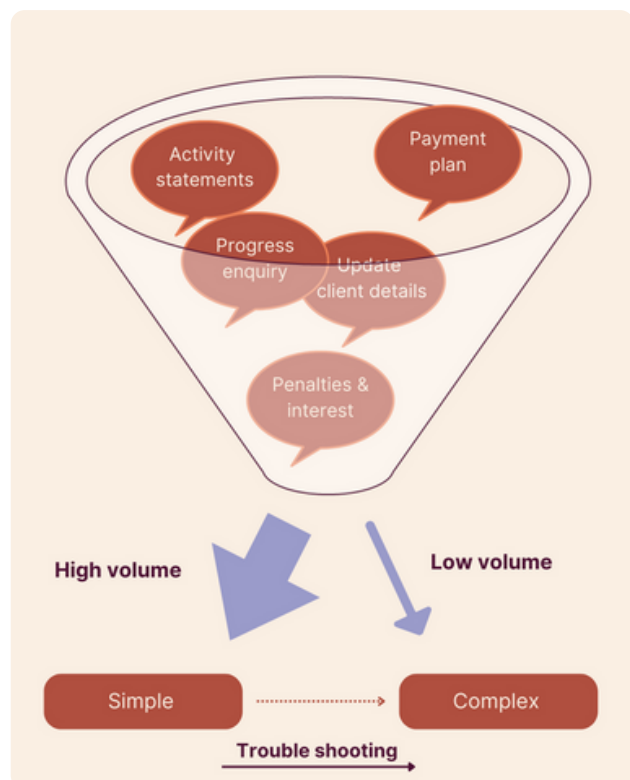
How agent calls are handled

Agent calls to the ATO cover a very broad spectrum of subject matter. To deal with each call as efficiently and effectively as possible, the ATO employs a system of fast key codes (FKCs). A fast key code, comprising a series of 1 to 4 digits, allows agents calling the registered agent line to bypass the full IVR menu and connect directly to officers with appropriate expertise. There are presently 41 fast key codes available.

In 2023, the ATO made efforts to improve the usability of the fast key code guide and reduce misdirected calls. However, agents are still reporting that the codes remain confusing, lack detail, and often overlap, leading to misrouting.

Although the vast majority of calls to the registered agent phone line should be able to be resolved at first contact, there are nonetheless circumstances where greater expertise is required. In 2025 FY, we found that 10% of agent calls were transferred to another team or officer better equipped to resolve the issues. 6% of agent calls were escalated internally to a different ATO officer for further assistance, which may have included a follow-up call.

Figure 3: Distribution of simple and complex calls



The makeup of ATO call centre workforce

It is not widely understood that there is no separate, dedicated team of ATO officers handling agents' calls. Agents' calls are directed to call centre officers, who are at junior classification levels in the Australian Public Service (APS2 and 3), who answer the general public phone lines. These are roles designed to be able to respond to the vast majority of the taxpaying population's enquiries in relation to their tax. They are not tax technical roles and staff are not expected to be tax qualified.

If agents need specialist tax technical advice, there are other avenues they can use, such as formal ATO determinations.



In the view of agents, routing their calls to inexperienced staff without the relevant expertise "is not befitting" of their professional requirements in trying to serve their clients. This leads back to the view of agents that the ATO does not recognise the value of the agent community.

Internal ATO officers make up over 60% of the call centre workforce but do processing work in addition to answering more complex phone calls. External contractors answer over 85% of agents' calls. These contractors are employed to deal with calls which are primarily procedural and do not involve complex tax technical matters. The contract arrangements provide flexibility to the ATO in managing the cyclical patterns in demand created by tax time and other reporting deadlines and makes best use of the internal officers' capability and capacity.

Table 6: Percentage of calls answered by internal staff and external contractors

Financial year	2024		2025	
Staff type	Internal staff	External contractors	Internal staff	External contractors
Staff proportion	61%	39%	62%	38%
Agent calls answered	14%	86%	15%	85%

Source: ATO information

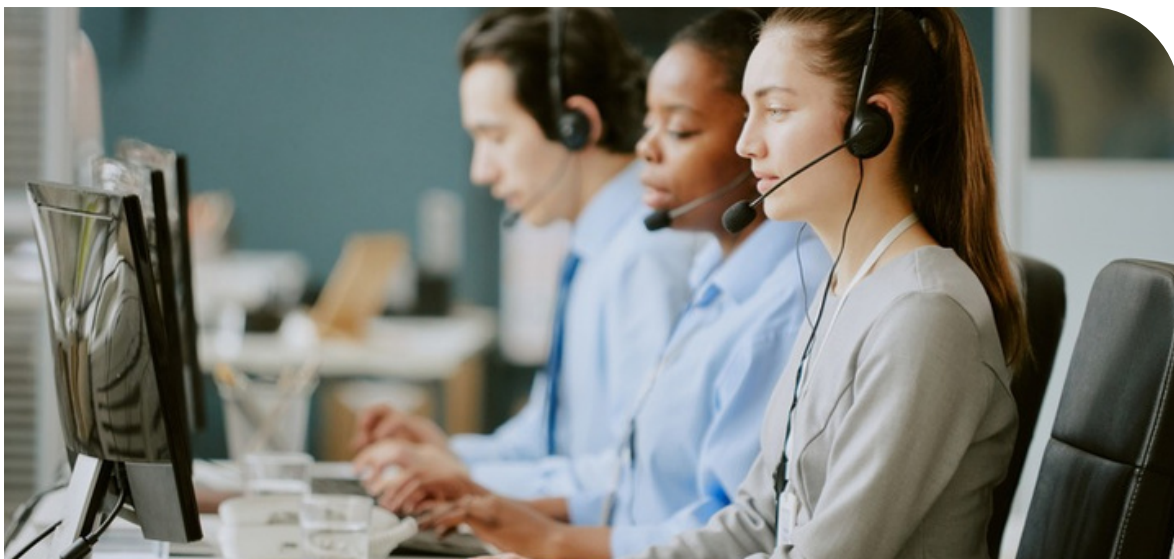
Agents have frequently raised concerns about disclosing client details to third party contractors who are not ATO employees. There are concerns about data security and questions around whether those officers are offshore. Given the TPB sets high standards of data security for registered agents, agents are expecting at least the same standards to be applied to the ATO's externally contracted workforce.

We have confirmed that all ATO call centres (internal and external) are located in Australia. All external contractors are obligated to pass the same level of pre-engagement integrity checks as internal ATO staff before accessing any ATO systems or taxpayer data. These checks include:

- Identity and citizenship verification
- National Police Check
- Compliance and conflict of interest checks which includes an obligation to comply with ATO's Chief Executive Instructions covering security, conduct, and operational standards.

Data access and security is only granted after formal clearance notification from the ATO, is strictly controlled and monitored and subject to audit at any time.

The 2014-15 ANAO audit on the ATO's administration of Contact Centres provides assurance that the ATO has formal arrangements in place to manage external service providers. It confirms that contractors are required to meet integrity and eligibility requirements and that the ATO maintains oversight of their performance and compliance.



Challenges affecting the phone service

Complaint volumes about the registered agent phone line are surprisingly low, given the feedback we received. In 2025 FY (YTD to 28 Feb 2025), the ATO received only 72 complaints, down 11% from the same period in 2024 FY (81 complaints). Whilst this complaints data suggests a relatively positive agent experience with the phone line, it does not align with agent feedback about the decline in the quality of the service. Agents have told us during our review that they have given up complaining about the registered agent phone line. To understand the cause of agents' dissatisfaction, we need to look beyond the complaints data.

Quality assurance

The ATO applies a quality assurance framework to both internal staff and external contractors. Quality checks are conducted using a random sample of recordings, covering all calls, not just those to and from agents. The quality framework assesses 3 capabilities, namely professionalism, integrity, and resolution, to support performance targets and outcomes.

"The turnaround time for portal requests has also blown out. Simple requests are taking well over the 28-day service day standard. It's not even worth lodging a complaint anymore to speed up the process due to the above."

A submission to our review

Table 7: Quality assurance outcomes for all phone line calls

	Professionalism		Integrity		Resolution	
Description	· delivering a professional service · demonstration of appropriate communication style (both written and verbal)		· comply with applicable laws, whole-of-government requirements, and internal policies regarding account integrity and privacy		· achieving right outcome for taxpayers and/or ATO · accurately completing all necessary steps and administrative actions	
	Internal officers	External contractors	Internal officers	External contractors	Internal officers	External contractors
2024 FY	98%	98%	87%	92%	75%	76%
2025 FY	96%	97%	89%	90%	77%	74%

Source: Tax Ombudsman table based on ATO information

The 2024 and 2025 FYs' data for all phone lines shows that while internal and external officers perform similarly across all 3 capabilities, nearly a quarter of calls in the 'resolution' category were rated as needing improvement. This is the measure which considers whether the right outcome was achieved for the taxpayer, and whether all administrative steps were accurately completed.

The ATO's quality framework does not have a mechanism for capturing the agents' feedback on the quality or resolution of individual calls. Additionally, it lacks indicators to address agent-specific concerns, such as whether their enquiries are clearly understood.

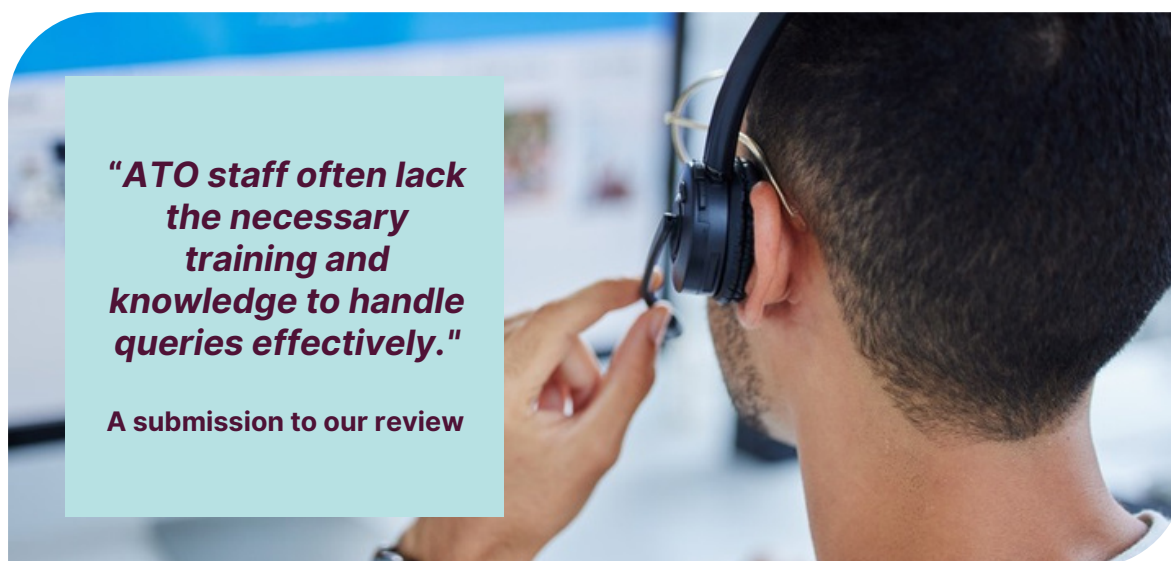
Training

The ATO delivers structured and comprehensive general training packages to ensure consistent service quality across all call centre officers for the general public as well as agents. This includes training delivered to both internal staff and contractors supplied by external suppliers.

There are 3 phases in the ATO training program for newly recruited internal officers, namely:

- 9 days of foundational training,
- 10 days of supported consolidation — where they apply skills with guidance from experienced officers, and
- the upskilling pathway — officers are upskilled to handle different tax topics, with duration varying according to the complexity of each topic.

Training is largely delivered on the job, with officers supported throughout by their team leader and support staff. Their progress is guided by quality assurance results. Each upskilling pathway includes multiple skill sets delivered through additional targeted training and consolidation. The duration varies with complexity, for example, advice work can take up to 9 months due to its technical demands. This relies on staff retention as their skills and capabilities grow over time.

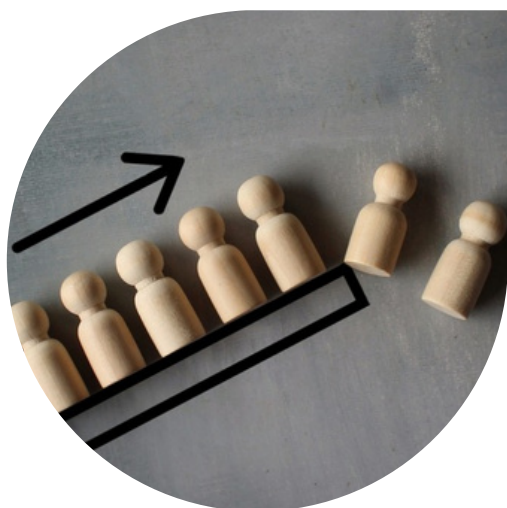


The ATO does not typically train external contractors directly, instead they train the trainers from the external suppliers. External suppliers are responsible for delivering training to contractors using ATO provided materials. Their training programs must align with ATO standards to ensure consistency in training content across both internal and external workforces.

Additionally, the ATO call centre officers do not receive agent specific training before they are asked to answer calls from the registered agent phone line.

Staff turnover and tenure

The headline staff turnover at the ATO call centres is high. Turnover refers to the rate at which staff leave their call centre roles for other positions, either within or outside the ATO. For internal staff, turnover rates were 24% in the 2024 FY and 31% in 2025 FY. The 2025 FY figure was affected by an internal restructure that resulted in staff being moved into and out of frontline services.



Turnover among external contractors was significantly higher, at 121% in the 2024 FY and 125% in 2025 FY. This is largely due to changes in supplier arrangements between June and July 2024. Re-engagement of external contractors for reasons such as planned leave could also contribute to the turnover rate.

To better assess knowledge retention and staff experience levels, we also examined the tenure of call centre officers. As of July 2025, 76% of ongoing ATO officers and 61% of casual officers employed directly by the ATO had been in their roles for more than 12 months.

In comparison, only 44% of external contractors had a tenure exceeding 12 months. However, the recent supplier changes introduced new contractors, which affected tenure data. When excluding contractors from the new supplier, 53% of external contractors had been in their roles for over 12 months. We have estimated that approximately 50% of agents' calls were handled by less experienced call centre officers.

Table 8: ATO call centre officers with a tenure of less than 12 months

Staff type	% with <12 months tenure	Notes
Internal officers (ongoing & casual)	33%	24% of ongoing and 39% of casual officers. In fact, over 59% of staff have been there longer than 2 years, with 31% over 5 years.
External contractors (all)	56%	Includes recently onboarded contractors from the new supplier.
External contractors (excl. new supplier)	48%	Excludes recently onboarded contractors from the new supplier.

Source: Tax Ombudsman table based on ATO information as of July 2025

Putting the right staff on the phone

When an agent call is answered, a lack of understanding of their enquiry may lead to missed opportunities to transfer or escalate their calls to the right skilled officer. The case study below illustrates the consequences that can arise when an ATO officer does not fully understand the nature of an agent's enquiry.

Case study 3: Misunderstanding of agent enquiry regarding Tribunal-awarded damages

An agent's client received \$200,000 in damages awarded by a Tribunal. Wanting to make sure everything was reported correctly in the client's tax return, the agent called the ATO.

During that call, the ATO officer misunderstood the nature of the payments and mixed up the tribunal awarded damages with 'employment termination payments' paid by the employer and gave advice based on that assumption. Consequently, the ATO officer incorrectly told the agent that the payments should be treated as taxable income under employment termination rules.

The ATO officer did not ask enough questions to understand the situation and did not refer the matter to a specialist team that could have provided more accurate advice. As a result, the ATO officer provided incorrect advice.

This kind of situation highlights how important it is for ATO officers to recognise when a question is complex and needs to be escalated. It also shows why agents and taxpayers might want to use the ATO's 'early engagement for advice' service or apply for a private ruling when dealing with tricky tax matters.

Where an agent call is escalated, a call back by an experienced officer is often required. However, despite the ATO's service standard being 5 business days, agents have advised they never know when they are going to get that call, have had dropped calls or unreturned follow-ups. This can lead to some frustration due to the delay in resolution, uncertainty about where the enquiry has been referred and timing of any returned phone calls from the ATO. The ATO has recently implemented a new approach by sending a pre-call SMS notification to tax agents who have mobile numbers listed in ATO systems. This was implemented in the week commencing 16 June 2025.



Our observations

The ATO's quantitative data on the registered agent phone line suggests that it is operating reasonably well. However, this does not align with feedback we have received from agents during this review. Agents' perceptions are overwhelmingly negative and it is clear their needs are not being met.

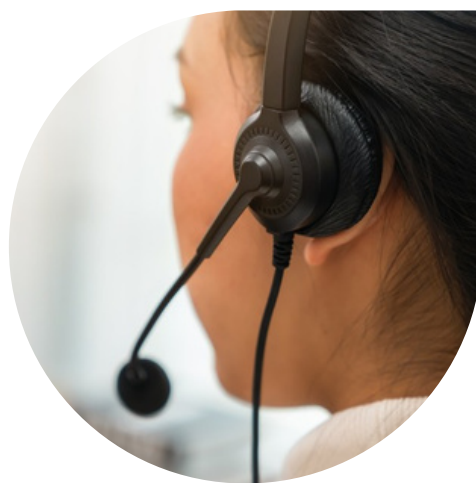
Through discussions with agents and their representative associations, it was apparent that the operation and performance of the phone line was not well known or understood within the agent community. Publishing more detailed data on the performance of the registered agent phone line would help agents better understand its performance standards. However, the underlying issues identified through our consultation on call quality and consistency need to be addressed.



The dedicated registered agent phone line does not provide a specialised service to meet the needs of agents. Most agents believe that their call is being prioritised and routed to a specific team dedicated to agents' calls. They expect that team to have the right skills and experience to address their queries. But that is not what is on offer from the ATO. The benefit of the registered phone line is only call queue prioritisation, i.e. being accelerated to the front of the queue. Fast key codes assist with routing, but they do not connect agents to specialist teams trained to handle calls from agents.

While agents' calls appear to be regarding popular high-volume, low-complexity topics and are therefore routed to the teams managing public calls, agents are more likely to raise in-depth follow up enquiries on these topics. It is not reasonable to ask junior staff to troubleshoot these in-depth enquiries. The registered agent phone line is failing to meet the needs of the professional agent community, giving rise to misunderstandings, incorrect advice, and unnecessary delays with time on hold, call transfers and escalations.

Compounding these challenges is the ATO's extensive use of external contractors on the registered agent phone line. We recognise that contractors provide the ATO with much needed flexibility, but it may come at a cost to quality. The vast majority of agent calls are taken by external contractors, around half of whom have less than 12 months of experience and who may not have had the depth of experience and knowledge to handle agents' calls. Additionally, the high turnover during the 2024 and 2025 FYs, largely impacted by supplier transitions, likely contributed to agent frustration in those years as their call would most likely have been answered by inexperienced call centre officers while supplier workloads were being rebalanced.



"The [officers] also have so limited knowledge and experience that they either do not understand my question, leading them to misinterpret to their manager and resulting in an incorrect answer, and requiring starting over and trying to explain what the [officer] should be saying."

A submission to our review



Contractors are also trained differently from internal officers, limiting ATO control over how training is delivered and reinforced. Additionally, the ATO is not directly responsible for underperforming individual contractors, this is up to the external supplier to handle. These factors may be contributing to why agents feel misunderstood and are making repeat calls (opinion shopping or seeking someone who can answer their query), which will only stop when service consistency is addressed.

To restore confidence in the service for agents, agent enquiries should, as far as possible, be directed to experienced staff from the outset. Due to the relatively short tenure of contractors, the ATO should consider routing agent calls to more experienced, long-tenured officers. The ATO does have choices about whether to direct calls to the externally contracted workforce or to internal staff which will involve trade-offs, as it would divert resources from critical processing work like lodgements. Enhancements to the fast key code groups, such as refining existing codes or introducing new ones to address emerging issues, would also support more accurate routing and better alignment with agent needs.

Agent calls can also involve complex or nuanced matters (although this appears to represent a small proportion of agent calls). These calls may need to potentially be routed outside the call centre/frontline services to specialist teams. Such technically specialist staff generally do not work in the call centre, and a structured booking or callback appointment system might be required. We understand that agents would welcome this, if that resulted in speaking with someone directly who had the right level of experience or technical expertise to resolve their issue.

"The answer you get will depend on the agent you get. The more experienced they are, the better the outcomes as a general rule."

A submission to our review

In setting up callbacks, the ATO's recent SMS initiative ahead of calling agents is a welcome step. With scams on the rise, agents have expressed caution about messages and calls pretending to be from the ATO. Accordingly, enhancements may be required to find a secure and quick method of confirming follow-up calls to help agents verify authenticity. Further improvements, including allowing agents to nominate preferred callback times and providing more context for follow-up calls, so that agents know which client the call relates to, would help ensure agents are connected to the right expertise as early as possible. However, better routing alone is not enough. To ensure officers are equipped to support agents effectively, improvements are also needed in quality assurance and training.

"Resolution rarely occurs through phone conversations. [Officers] typically have insufficient knowledge, authority or experience to progress matters to resolution."

A submission to our review

The ATO's current QA approach does not adequately reflect the agent experience. This may be because resolution is currently measured using internal definitions, such as whether a call was transferred or escalated, rather than whether the agent felt their issue was understood and resolved.

For example, the ATO may consider an enquiry resolved if the agent is directed to the ATO website, even though the agent may feel their issue remains unresolved.

Moreover, there is no dedicated QA framework for agent calls, nor regular QA of just agent-specific calls to draw regular insights from. This is concerning given that both internal and external officers indicated performance challenges in the 'resolution' category.

To improve service quality, the ATO should redesign its QA framework to include agent-centric measures. This may involve leveraging internal data sources and analytics as well as agent and professional association experience:

- using voice analytics from ATO call recordings, including analysis of escalations, transfers and the trend of repeat calls,
- end-of-call surveys asking agents whether their issue was resolved during the call,
- analysis of agent phone line complaint data
- in-depth feedback and consultation with the agent community and their professional associations.

A statistically valid sample of agent calls should also be regularly assessed to identify trends and training needs.

These insights should then inform a more targeted and effective training approach. Following initial induction, officers develop their skills and experience over time. The data points to a need for more robust, consistent training that reflects the nature and complexity of agents' enquiries. It is also essential that officers are empowered to recognise when a matter is beyond their expertise and to escalate it appropriately.



A final consideration for the ATO would be to reconsider career pathways for its staff who continue to take calls, enabling junior staff to develop greater experience and expertise, within Frontline Operations. This could include building a small cohort of technical staff for complex calls or call escalations. While the tenure data indicates that a very significant portion of internal staff stay on longer than 1 year (in fact, over half stay on longer than 2 years), many of them take fewer calls to focus on processing work. Current career pathways see call centre officers progress quickly into other parts of the ATO, most notably in audit. To retain experienced call-takers, the ATO should consider offering more technical roles (and a chance for career development) within Frontline Operations, allowing staff to continue contributing where they can best help taxpayers and agents. To do so will require a change in the culture of the ATO, to recognise the importance and contribution of all business lines and to make Frontline Operations a desirable career choice.



Rationale for change

The registered agent phone line should not be the first option for agents' enquiries. However, given the current limitations of online services, the phone line remains a necessary and critical channel for agents to engage with the ATO.

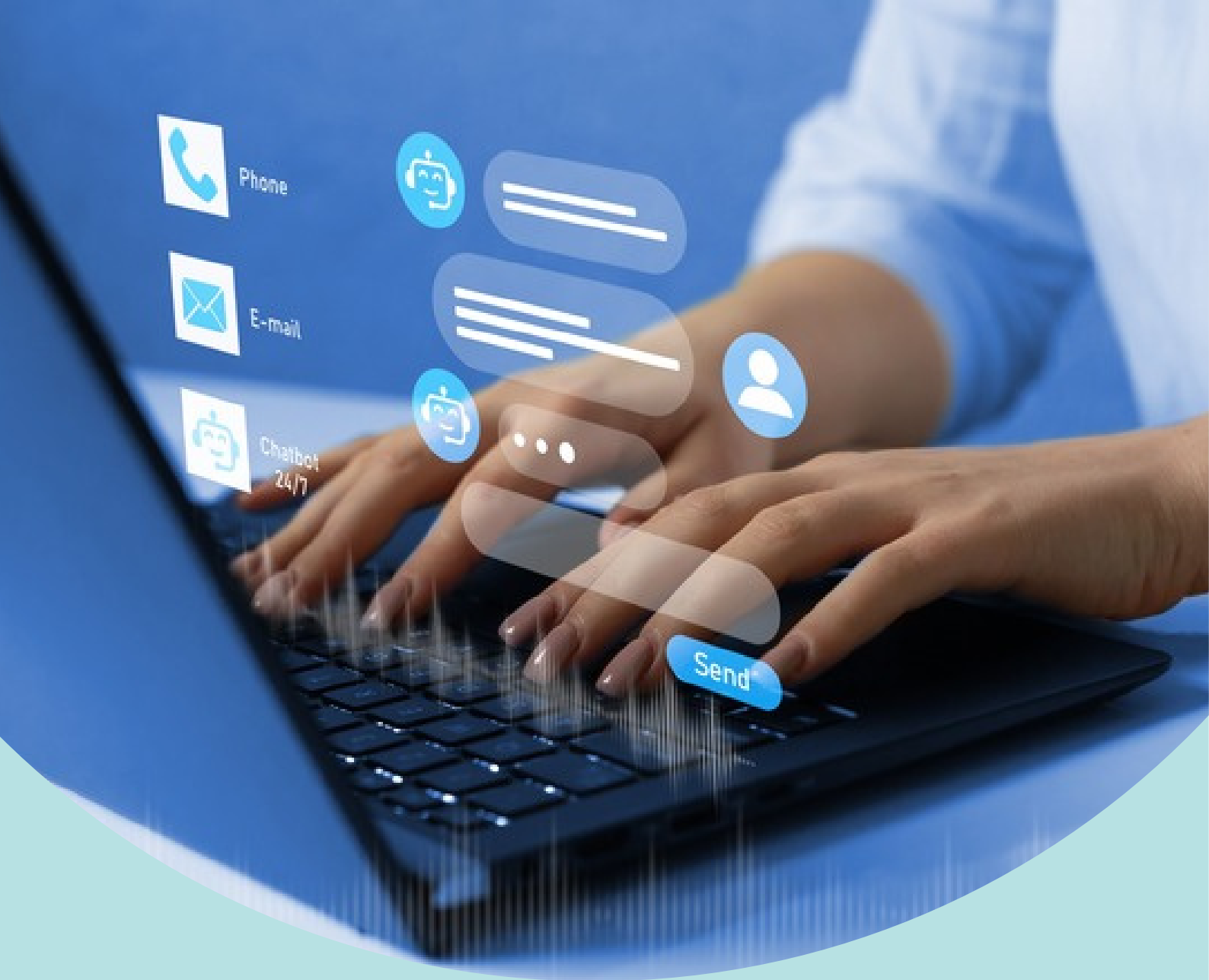
Despite reasonable quantitative data on the service access and speed of response on the registered agent phone line, agents continue to experience frustrations with the quality of service. Despite the same issues having been raised in the ANAO audit in 2022, this is not well measured by the ATO. By analysing internal data, building new measures of resolution and consulting with agents and professional associations to understand the causes of these frustrations, the ATO will be better placed to improve specific aspects of training, quality assurance and the workforce strategy. This is a key step toward improving call quality.

Enabling agents to connect with the right ATO officer is also critical in ensuring that the service agents receive over the phone meets their needs. Agents should not expect to engage in technical discussions with junior officers, but they should expect to be connected to an officer who can correctly address their enquiry. Feedback received during this review suggests that the current approach to routing and resolving agent calls is not meeting expectations, and that a new service model may be needed to ensure agents are connected with the right expertise at the right time. This is not about a better service, it is about a different service, where help is tailored to meet the needs of agents.

Recommendation 3

The ATO:

- a) improve service quality by:
 - i. using criteria developed in consultation with the agent community to assess the quality and resolution of calls from agents. This would be a supplement to the current quality assurance framework.
 - ii. regularly applying its current (and then a refreshed) quality assurance framework to a sample of calls made by agents, enabling targeted evaluation of call handling, quality and resolution including staff capability to address agent enquiries.
 - iii. providing a dedicated, recurring mechanism for agents to provide structured feedback on their call experience and using that to guide improvements in agent call handling.
- b) publish registered agent phone line service performance data including calls answered, waiting time, quality assurance, resolution and other indicators such as call transfers, escalations, hold times.
- c) develop a new service model which:
 - i. ensures that registered agent phone line calls are routed to experienced ATO staff as far as possible, as part of the priority service.
 - ii. differentiates agent calls that need more experienced staff or a higher degree of tax technical knowledge and routes them accordingly, potentially with a callback option where access to expert staff is required.
- d) undertake a review of the fast key code system, co-designed with the agent community, to ensure that fast key codes are clear and better meet the needs of agents, so that they can connect with the correct ATO officer more efficiently.



4.Support for client-to-agent linking (CAL)

Support for client-to-agent linking (CAL)

The CAL system was introduced to strengthen protections for non-sole trader businesses against identity-related fraud. It was a response to the growing risks of criminals posing as agents to fraudulently access taxpayer accounts.

While we are not exploring the design and implementation of CAL in this review, this chapter explores the current ATO support options for taxpayers and agents who are experiencing difficulties following the CAL process.

What we found

One of the key features of CAL is that the process must be initiated by the client. However, agents shared that their clients expected them to manage the process and preferred to focus on running their business. By their nature, taxpayers who engage an agent typically do not want to self-serve or deal directly with the ATO.

With approximately 470,000 business clients changing their agents each year, CAL is an ongoing pain point for both agents and taxpayers. The challenges, if unaddressed, may lead taxpayers to give up and disengage from the tax system or remain with an agent who may not serve their best interests.

This is important to address now as CAL is being expanded to individual taxpayers, with a start date still to be advised by the ATO, which will see far more taxpayers who are digitally excluded or experiencing vulnerability seeking to navigate the CAL registration processes.

"It is fundamentally at odds with how small businesses operate, where owners delegate this responsibility to agents and expect a seamless service. Instead, CAL has created a bureaucratic barrier between taxpayers and their representatives, increasing demand on the ATO's phone lines."

A submission to our review

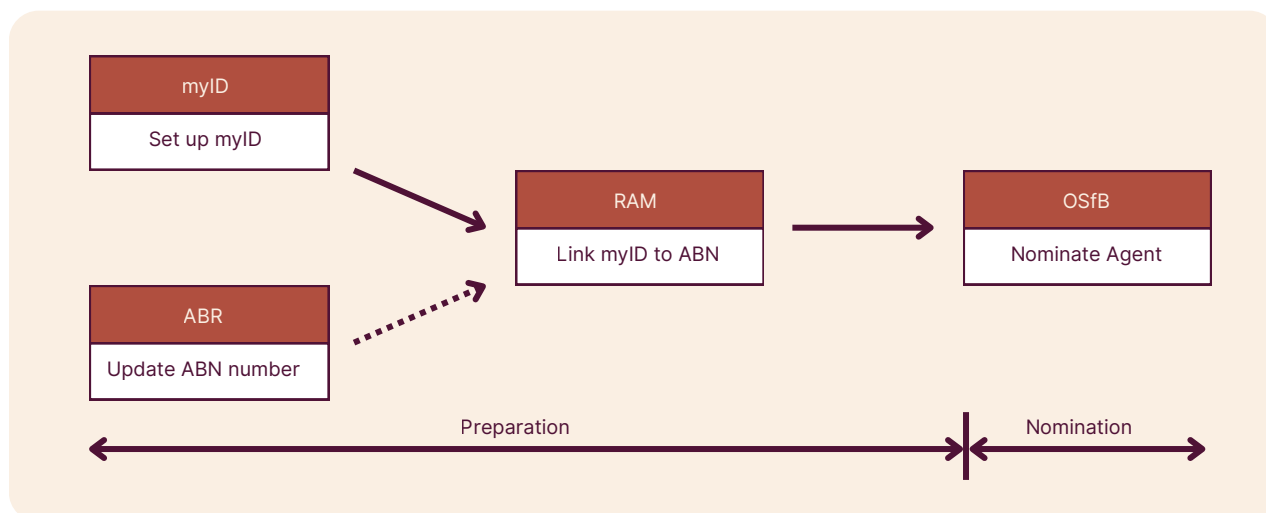


ATO's registered agent phone line and service offer to agents

The process

Before an agent can add a client, the client must complete a number of steps to nominate the agent. While nominating an agent in Online Services for Business (OSfB) is straightforward, the CAL process can be complex if the client is not set up properly for services like myID and Relationship Authorisation Manager (RAM). If details of the Australian Business Number (ABN) are not current, an extra step is required to update the ABN details with the Australian Business Register (ABR).

Figure 4: The process of nominating an agent



Support materials

The 4 services involved in the nomination process, namely, myID, ABR, RAM, and OSfB, each have specific requirements that must be met to complete their respective CAL steps online. However, while the information exists, the ATO's website does not clearly outline at the outset that failing to meet all the requirements for each service may prevent them from completing the CAL process online. For example:

- taxpayers cannot link their ABNs online without a Strong myID.
- to obtain a Strong myID, taxpayers must provide an Australian passport and photo to compare to the photo on the passport.
- taxpayers cannot link their myIDs to their businesses in RAM if the ABN details have not been updated to reflect their relationship with the business.
- directors of a corporate trustee of a trust are unable to link their myID to the trust in RAM even if their myID is strong.

Furthermore, the information required to complete CAL is spread across multiple ATO and government webpages, making it difficult for users to locate the needed information. For example, while the ATO's webpage outlines the CAL process, the full steps for setting up authorisations with RAM, which is needed to complete the myID-ABN linking, is found separately on the Australian Government's 'relationship authorisation manager' website.

Telephone support

Telephone support plays an important role in assisting agents and clients who experience difficulties in completing CAL. Data from November 2023 (when CAL was rolled out to all businesses other than sole traders) to September 2024 indicates that 14% of the 401,000 agent nominations were completed over the phone or via practice mail.



Putting the right staff on the phone

As the CAL process must be initiated by the client, agents cannot access client information or act on their behalf until nomination is complete. If an agent calls the ATO for assistance with CAL, they can only receive general guidance. Substantive support is available only if the client is physically present, identified, and authorises the agent during the call. However, this option is not widely known among agents or the business community.

Multiple support phone numbers

Clients and agents (when with their clients) can seek assistance using one of 4 separate support lines, depending on the specific service issue they are experiencing in the CAL process. However, when a taxpayer is unable to complete CAL, they may not necessarily know what service they are having problems with. This can lead to confusion and multiple calls for support.

Example 3: Multiple CAL support lines can cause confusion

If a taxpayer wants to access OSfB to nominate an agent online but finds that they are unable to link their myID to a self-managed superannuation fund in RAM, it may be caused by one or more of the following issues:

- the identity strength of the myID is not Strong;
- the myID details do not match the super fund's details with the ABR; or
- RAM does not support online linking if the trustee of the super fund is a company.

Support for each of the above issues is provided through a different phone line which makes it difficult for taxpayers to know which support line to call.



The ATO also provides general CAL support through its business enquiries line, where taxpayers can complete the entire nomination process over the phone. However, this contact number is located at the bottom of a lengthy instruction webpage that spans 8 pages (if printed) and contains multiple links, telephone numbers and videos. Whilst ATO will always encourage taxpayers to complete the process online, this support line is there for those unable to engage digitally but is not well publicised.

Call blocking

Support for agent nomination falls outside of the registered agent phone line and as such, is not given a priority level of service. For example, between 13 November 2023 and 30 June 2024, over 50% of calls to the myID and RAM support lines were blocked (which is a whole of government service that is resourced and funded separately). Since then, call blocking has been significantly reduced (to less than 0.1%) and now callback options are provided. Data from the first quarter of 2025 indicates that average wait times on these 2 lines were under 5 minutes.

When we tested the ATO's business support number during this review, the calls were blocked on 2 separate occasions after a recorded message advised us to use online services due to high demand.



Limitations on using practice mail

The ATO provides an option for agents to step in and assist certain clients with CAL issues using practice mail. These taxpayers include:

- foreign resident entities without an Australian authorised person
- foreign entertainers/sportspeople who use an entity for tax purposes
- groups containing more than 20 entities
- entities without an ABN
- strata title entities

In practice, the ATO has also allowed agents to use practice mail for clients outside these categories who are experiencing vulnerability. However, this approach is not formalised, and it remains unclear which types of vulnerabilities being experienced are considered within scope. Furthermore, the ATO has concerns with the increased use of this approach as it removes the visibility of the client and is contrary to the purpose of CAL as a fraud prevention measure.

Our observations

There is no argument that the intention behind CAL, which is to improve protection for taxpayers against criminal and fraudulent behaviour, is sound. Therefore, a degree of complexity is to be expected to make it difficult for fraudsters to circumvent the process. However, this must be balanced with ensuring legitimate taxpayers and agents can complete the process with adequate support.

Currently, the ATO's support material does not clearly inform taxpayers and agents of all CAL requirements upfront. Improved visibility of the complete documentation and technology requirements would enable taxpayers and agents to make informed decisions and complete the nomination process more efficiently, thereby reducing reliance on telephone support.

"[agents] have expressed the view that the CAL process is not fit for purpose for many client groups – particularly the elderly, non-English speaking, and digitally disengaged."

A submission to our review

Some support options, such as the ability to complete CAL via the business enquiries phone line, are not well publicised. This phone-based support is critical for those unable to use digital services, yet it is buried deep within lengthy online instructions. Greater visibility of this option would better serve those who need it most.



While clients must initiate the CAL process, many prefer not to engage directly with the ATO and expect their agents to assist. This reality should inform the design of support services. With around 10% of clients changing their agents annually, ongoing special support should be made available on the registered agent phone line. A dedicated IVR option on the ATO's business enquiries line could prioritise CAL support calls, reducing clients' reliance on their agents, who are likely in turn to seek the ATO's assistance. Similarly, a fast key code could direct agent support requests to the appropriate area for resolution efficiently.

The CAL process also relies heavily on access to digital services, which can be a barrier for taxpayers who have difficulties in accessing or using technology, such as smart devices, the internet, and (for some) the telephone. These taxpayers typically include people experiencing vulnerability as well as people with disability. Accordingly, the ATO should explore ways to better support taxpayers experiencing vulnerability to complete the nomination process.

Rationale for change

The CAL process is necessary to protect the integrity of taxpayer accounts and systems. The effectiveness of support options will be critical as the ATO commences rolling out the program to individual taxpayers who may experience low digital literacy, language barriers, or other factors that could affect their engagement, including experiences of vulnerability.

Reviewing and enhancing CAL support information and channels will help the ATO to ensure that legitimate taxpayers and agents are able to effectively complete CAL to nominate agents and minimise the number of support calls made to the ATO.

Recommendation 4

The ATO:

- a) review and update available guidance to ensure that clear information is available to taxpayers regarding the documentation and technology requirements needed to successfully complete the client-agent linking (CAL) process prior to taxpayers commencing that process.
- b) make it easier for taxpayers to seek CAL telephone support, including improved visibility and access to telephone support options.
- c) formally explore ways to better support taxpayers experiencing vulnerability to complete the nomination process, which may include tailored assistance, improved communications and support options, and alternative pathways to complete a nomination such as via practice mail.

Appendix A: Australian Tax Office response



Ruth Owen
Tax Ombudsman
GPO Box 551
Sydney NSW 2001

Dear Ruth,

Thank you for the opportunity to respond to your review of the ATO's registered agent phone line and service offer to agents. The ATO recognises the important role of external scrutiny in identifying opportunities to improve the administration of the tax and superannuation systems and welcomes the feedback and recommendations shared in the final report.

Thank you also to the 155 agents who responded to your survey, and other stakeholders who contributed to the review – this valuable insight is supporting the direction of our change initiatives. We also thank the Tax Ombudsman staff involved in this review for their time, professionalism and effort.

There are currently more than 27,000 registered and active tax agents, and more than 11,000 registered and active BAS agents. The ATO answered 7.2 million calls in the 2025 financial year. Of these, over 1.1 million were received via the registered agent phone line.

Registered agents are a critical element of the Australian tax and superannuation systems. As Commissioner Rob Heferen recently stated in his address at the 2025 Tax Institute's Tax Summit, the ATO views tax professionals as shared stewards of the tax system. Together with the tax profession, we are not just administering the system – we are shaping it to better serve Australians today and into the future.

We are proud of our dedicated and hardworking call centre staff. While we acknowledge there are opportunities for improvement, we are pleased to see your report challenge some common misconceptions on the registered agent phone line's performance data, including average call wait and handling times.

The ATO agrees with all the report recommendations, except for 3c, and will:

- improve our engagement with agents
- consider opportunities to address gaps and limitations in our current suite of agent services, including digital channels, call quality and client-to-agent linking
- improve transparency on registered agent phone line service performance.

On recommendation 3c, we consider that within our operating environment, rather than creating a dedicated team to support agent calls, our focus should remain on investment in our digital channels for registered agents, training and escalation pathways, and creating more dedicated and skilled teams for those more complex areas – such as our current work underway on taxpayer relief including interest remissions.

We have provided a detailed response to recommendations in our attached response.

Thank you for your continued engagement, and your commitment to working with us to make the tax system work for all Australians.

Yours sincerely

A handwritten signature in black ink, appearing to read 'David Allen'.

David Allen
Second Commissioner of Taxation – Frontline Operations

14 October 2025



ATO response

Registered agent phone line and service offer to agents

Recommendation	ATO response
ATO's engagement with agents	
1a The ATO publicly recognise the value and essential role played by agents within the tax and superannuation systems, continuing to use appropriate speaking engagements and throughout its public facing communications. This should be followed by periodic joint assessments of the strength of the strategic relationship with the agent community.	Agree The ATO agrees with the sentiment of the recommendation and acknowledges that agents are critical partners in supporting taxpayers and contributing to the effective functioning of Australia's tax and superannuation systems. The ATO actively recognises and promotes the value of the agent profession through public communications, engagement forums, and collaborative initiatives with the professional bodies. We remain committed to strengthening our engagement with agents and their representative bodies and will use our existing consultative forums to periodically assess that strategic relationship and identify opportunities to reinforce it.
1b The ATO refine engagement with agents by outlining to them:	Agree The ATO acknowledges the value of meaningful consultation with agents in the design of services and products that impact the agent community. The ATO will enhance visibility around when and how agents participate in consultation and collaborative design processes. We recognise the value of agent insights and will continue to integrate them meaningfully across the design lifecycle, noting that constraints, such as funding, technology, and legislative frameworks, may influence the extent of involvement. The ATO is committed to recognising the value of agent contributions by providing timely explanation of how their input and feedback has been applied.
1c The ATO refresh how engagement and stewardship groups operate to maximise the value from time spent engaging with agents and agent representatives.	Agree The ATO is committed to maximising the value of engaging with agents, including stewardship groups. We will continue to periodically review and refresh engagement with relevant stewardship groups to maximise the value of interactions with agents and their representatives.

Recommendation	ATO response
	The ATO is already improving how these groups work, with recent updates to membership and charters. These changes are designed to ensure that engagement is purposeful, strategically aligned, and responsive to the needs of both the ATO and the agent community. Further refinements will be considered where appropriate, taking into account operational priorities, the diversity of the agent population, and opportunities to strengthen collaboration. The ATO also recognises the importance of ensuring that group membership reflects appropriate community representation and remains committed to inclusive and representative engagement practices.
1d The ATO strengthen the internal function leading engagement with agents (and their representative bodies), including acting as the voice of agents within the ATO's internal priority setting and decision-making.	Agree The ATO agrees with the recommendation to strengthen the internal function leading engagement with agents and their representative bodies, including its role in representing agent perspectives within internal decision-making. This function is currently led by the Individuals and Intermediaries (IAI) business line, and the ATO will continue to identify opportunities for IAI to more effectively serve as the voice of agents within the organisation.
ATO's digital services	
2a In consultation with the agent community (and the Tax Ombudsman), the ATO undertake a review of its digital service offerings to identify content gaps in the ATO website and functionality gaps in OSfA and practice mail that may be driving unnecessary call volumes. The review should examine opportunities to: - enhance progress tracking of transactions, enquiries, applications and escalations on OSfA and practice software, providing real-time status updates and estimated resolution timeframes; and - enhance the usability of practice mail and improve response times, particularly for high-volume low-complexity issues, to incentivise its use over the phone line.	Agree The ATO commits to undertaking this review in consultation with the agent community and the Tax Ombudsman, utilising our established consultative groups and processes. We acknowledge the upcoming OSfA review to be conducted by the Tax Ombudsman in late 2025. The ATO looks forward to working closely with the Tax Ombudsman to continuously improve and evolve our service offering in support of the tax system, and to better define our review priorities. We also acknowledge the ATO's focus on enhancing digital channels and associated services as part of our broader shift to a digital-first approach, which includes the exploration of new technologies such as asynchronous messaging to better support complex and technical queries. This is detailed in our Interactions Strategy which will guide our direction and investment over the next five years.
2b In consultation with the agent community (and the Tax Ombudsman), the ATO strengthen data collection, measurement and consultation to better understand the	Agree The ATO agrees to consult with the agent community and the Tax Ombudsman to better understand why agents choose to call the ATO rather than using online or self-service channels.

Recommendation	ATO response
drivers of why agents are calling rather than using online, self-service channels.	This will support the collation of insights and data that can be used to inform future enhancements to phone, digital services and self-serve channels.
2c In consultation with the agent community (and the Tax Ombudsman), the ATO improve transparency by sharing with agents a targeted set of internal decision-making tools (such as staff guidance or checklists) so that they can better understand and anticipate ATO decision making without needing to call. An example of this would be staff guidance or checklists on agreeing to payment plans.	Agree The ATO agrees to consult with the agent community (and the Tax Ombudsman) to identify priority topics where the ATO may be able to improve transparency through making internal guidance material publicly available to support decision-making and prevent the need to call. As part of this process, the ATO will assess the appropriateness of sharing additional information and explain what we have been able to publish.
Registered agent phone line	
3a The ATO improve service quality by: • using criteria developed in consultation with the agent community to assess the quality and resolution of calls from agents. This would be a supplement to the current quality assurance framework. • regularly applying its current (and then a refreshed) quality assurance framework to a sample of calls made by agents, enabling targeted evaluation of call handling, quality and resolution including staff capability to address agent enquiries. • providing a dedicated, recurring mechanism for agents to provide structured feedback on their call experience and using that to guide improvements in agent call handling.	Agree The ATO supports the recommendation to develop criteria for assessing the quality and resolution of calls from the agent's perspective. By measuring effectiveness through the lens of the agent, we can better understand operational challenges, improve training and support, and ultimately enhance service outcomes. The ATO supports the recommendation to apply the existing (and refreshed) quality assurance framework to a greater sample of calls made by agents, and enhance reporting, to separately identify quality assurance outcomes specific to agent enquiries. Feedback from the agent community will be used to guide service improvements and support more effective call resolution. The ATO will continue to utilise established channels to obtain structured feedback from agents regarding their call experience. These include formal feedback and complaints channels, , practice mail, and direct feedback via the ATO website or Fast Key Code 321 on 13 72 86, as published on the ATO website (Tax and BAS agent feedback and complaints Australian Taxation Office). These mechanisms provide consistent and accessible avenues for agents to share their experiences and contribute to service improvement. By enhancing how we capture and respond to this feedback, we aim to strengthen the effectiveness of agent interactions and ensure our services remain responsive to their needs.
3b The ATO publish registered agent phone line service performance data including calls answered, waiting time, quality assurance, resolution and other indicators such as call transfers, escalations, hold times.	Agree The ATO acknowledges the intent behind this recommendation and agrees that improving transparency will provide valuable insights into service accessibility and responsiveness.

Recommendation	ATO response
	To support this intent, the ATO agrees to publish service performance data relating to calls answered, wait times, transfers, escalations, and hold times. Additionally, the ATO will explore options to publish extracted quality assurance information (which covers call resolution, professionalism and integrity assessments).
3c The ATO develop a new service model which: - ensures that registered agent phone line calls are routed to experienced ATO staff as far as possible, as part of the priority service. - differentiates agent calls that need more experienced staff or a higher degree of tax technical knowledge and routes them accordingly, potentially with a callback option where access to expert staff is required.	Disagree The ATO acknowledges the intent behind this recommendation which reflects agent sentiment regarding a perceived decline in the experience and service provided to support agent enquiries in the last two years. We believe the service to agents has not declined and we note that for the financial year to date we are tracking: 25.8%* less complaints than last year - the lowest receipts through tax time since 2023 25.9%* less complaints lodged by tax agents compared to the same time last year - noting that the proportion of complaints lodged by agents still account for 42.9% which is also comparable to last year. <i>* Complaints managed by Frontline Operations.</i> We don't have a separate, dedicated team of ATO officers handling agents' calls. Our telephony staff are trained to provide a broad range of general advice to the whole community. These staff are not qualified tax professionals. It is not possible for the ATO to offer more specialised advice via a different channel or to provide a targeted service model designed especially for tax agents. If agents need specialised tax technical advice, there are other avenues available such as formal ATO determinations and private rulings. We value the role of agents and remain committed to providing support that meets their needs. In this regard, we have been progressing work to address agent concerns by delivering targeted training to staff on more complex interactions, increasing the number of dedicated workforces, and ensuring calls are resolved in the first instance, or swiftly escalated for more specialised support. We have just reviewed the level and capability of the resources we use to answer escalated calls, and work in this space will see improvements over the next 12 months. The work underway on how taxpayer relief provisions and concessions are considered will see us progress a more specialised workforce approach to those areas that require a higher degree of judgement. Specifically, we are focusing on lodgement and payment deferrals, interest and failure to lodge penalty remissions, and payment plans – and the settings and processes by which we manage these concessions. We are confident that this focus will improve the service that is provided over the phone to the Agent community noting that three of the 'Top 5 registered agent phone line call topics' are general non-specialist topics (#2 update client details, #3 activity statements, #4 progress enquiries), with payment

Recommendation	ATO response
	plans as the top topic (#1) and penalties and interest listed as the fifth topic (#5). The ATO is committed to enhancing digital channels and associated services as part of our broader shift to a digital-first approach. Significant work is already underway to improve the experience for agents and taxpayers alike, including the exploration of new technologies such as asynchronous messaging to better support complex and technical queries. While we appreciate the suggestion to explore a new service model for agents, we see value in continuing to progress our existing strategic priorities and digital pathways. We will continue to strengthen and refine current mechanisms that support agent interactions, ensuring they remain accessible, responsive, and fit for purpose. Through our ongoing technology upgrades and a strong focus on digital uptake, we expect to meet the intent of this recommendation in the coming years, delivering more responsive, efficient, and accessible services for the agent community.
3d The ATO undertake a review of the fast key code system, co-designed with the agent community, to ensure that fast key codes are clear and better meet the needs of agents, so that they can connect with the correct ATO officer more efficiently.	Agree The ATO agrees with the recommendation to undertake a review and co-design an improved fast key code system.
Support for client-to-agent linking (CAL)	
4a The ATO review and update available guidance to ensure that clear information is available to taxpayers regarding the documentation and technology requirements needed to successfully complete the client-agent linking (CAL) process prior to taxpayers commencing that process.	Agree The ATO agrees with the recommendation to review existing support materials and instructions that help taxpayers to complete the client-agent linking (CAL) process. Where possible, the ATO will make enhancements to and promote support materials to assist business taxpayers to complete the nomination process of CAL.
4b The ATO make it easier for taxpayers to seek CAL telephone support, including improved visibility and access to telephone support options.	Agree The ATO agrees with the recommendation to make it easier for taxpayers to seek telephone support for client-agent linking (CAL). Taxpayers with CAL related queries are supported through the ATO business enquiries phone line which includes assistance to complete the nomination over the phone if required.

Recommendation	ATO response
	The ATO will review existing telephone support processes and guidance material to identify ways to improve visibility of the support available on the phone lines.
4c The ATO formally explore ways to better support taxpayers experiencing vulnerability to complete the nomination process, which may include tailored assistance, improved communications and support options, and alternative pathways to complete a nomination such as via practice mail.	Agree The ATO acknowledges that some taxpayers experiencing vulnerability may face additional barriers that may result in these taxpayers finding digital nomination processes challenging. In such cases, they will require additional or tailored support to complete the process. The ATO agrees with this recommendation and will explore ways to better support people experiencing vulnerability where additional support is required. In doing so, the ATO will have specific regard to the ATO's Vulnerability Framework including its principles, our focus areas, and the ATO's role in supporting people experiencing vulnerability.

Appendix B: All service offerings available to agents

All the different service channels that are available to agents.

Digital services include:

- Online services for agents – which provides access to a range of online client information and services, including practice mail.
- Practitioner lodgment service – which allows agents to use Standard Business Reporting to lodge and interact with the ATO.
- Australian Business Register – where agents can access client Australian Business Number (ABN) details online.
- Departing Australia superannuation payment (DASP) online intermediary application system – helps registered tax agents claim a DASP on behalf of a former temporary resident client.

Tax agent online services guide helps tax agents to work out how best to complete their enquiry or transaction online. There is a separate guide for BAS agents.

There are a range of videos in the ATO's Digital education resources.

ATO advice and guidance

The ATO website provides an overview of ATO advice and guidance products which support agents to understand how the law applies to their client's circumstances. Agents can access tailored technical assistance on behalf of their client if they:

- are not able to find the ATO's view of how the law applies to a particular technical issue
- are not certain how the ATO's view of the law applies to their client's circumstances
- need greater certainty (protection) for their client than the ATO's published products provide.

ATO provides information on how to Research a technical issue using ATO's advice and guidance products.

Where relevant, general information about topics on ATO's legal database can help where agents can access documents containing the ATO's precedential view.

Agents can request **tailored technical assistance** (without calling the ATO) for:

- General issues – agents are encouraged to use practice mail.
- Complex transactions – agents can request Early engagement for advice via an email, submitting a form or via practice mail in online services for agents (depending on whether the client is an individual, small business, large or international business, not-for-profit or private owned group)
- Particular circumstances of a specific entity – agents can apply for a private ruling via Online services for agents or SBR-enabled software.

Public advice and guidance products include:

- Public rulings – which express ATO's interpretation of the laws they administer.
- Product rulings – which provide certainty to participants on the tax consequences of a described arrangement.
- Class rulings – which explain how a relevant provision of the tax law is applied to a specific class of participants for a particular scheme.
- Law companion rulings – which explain ATO's view on how recently enacted law applies.

- Practical compliance guidelines – which provide broad, practical law administration guidance.
- Taxpayer alerts – which provide ATO's concerns about specific tax or super risks.
- ATO interpretative decisions – which provide a summary of a decision on an interpretative matter.
- Law administration practice statements – which outline ATO's direction to their staff.
- Number of entities with similar transactions – agents can apply for a product ruling via email or by submitting a form.
- Particular arrangements for a class of people – agents can apply for a class ruling.
- Administratively binding advice – if the issue is about a matter that is on a topic listed in Attachment B of PS LA 2008/3 agents can apply for administratively binding advice by lodging a Private ruling application form.
- Self-managed super funds – If the issue is about how the Superannuation Act and regulation apply to a specific transaction or arrangement for an existing and identified self-managed super fund, agents can apply for SMSF specific advice.

Support and remediation requests

Where agents have attempted to resolve a matter via ATO's other service channels and they have been unsuccessful, other ATO avenues include:

- Tax practitioner assistance – can be submitted via practice mail in OSfA
- Complaints – can be submitted via the Tax and BAS agent complaints online form through Online services for agents and by phone
- Objections – can be submitted via the Objection form through Online services for agents
- Commissioner's remedial power – can be requested via an online form on ato.gov.au.

If an agent is experiencing lodgement difficulties due to unforeseen circumstances affecting their whole practice, they can apply for the supported lodgement program.

Tax Practitioner specific communication and education

The ATO offers a range of tailored communications and engagement opportunities to help tax professionals stay informed, connected, and supported in their roles.

- Weekly Tax professionals newsletters. BAS agents can choose to receive the full version or a separate, condensed BAS agent edition tailored to their role (or both).
- Tax professionals newsroom includes latest updates on tax, super and registry services.
- Tax professionals webcasts are one-hour livestreams for the tax profession on various tax topics.
- Open forums provide tax professionals an opportunity to hear about upcoming changes, interact and ask questions.
- Third party webinars and speaking engagements involve supplying ATO representatives to participate in external podcasts, webinars, conferences, and other events. Through these engagements, ATO experts share in-depth insights on topics identified by organisations such as the Tax Practitioners Board (TPB) and professional associations as key areas of interest for tax professionals.

Tailored articles and white-label content is provided to associations and third-parties, enabling them to share ATO key messages and information through their own communication channels to extend reach and engagement.

ATO's registered agent phone line and service offer to agents

taxombudsman.gov.au

