



THE TAX INSTITUTE

2 December 2021

Rachel Macri
Designer
Enterprise Strategy and Design
Australian Taxation Office

By email: rachel.macri@ato.gov.au

Dear Rachel,

Working with Vulnerable Clients

The Tax Institute welcomes the opportunity to participate in the Australian Taxation Office's (ATO) consultation on understanding approaches to working with vulnerable clients to identify opportunities to improve the client experience (**the Consultation**).

The Tax Institute is supportive of the ATO's intention to better identify vulnerable clients and create opportunities to improve their client experience. Broadly, the ATO has a positive and proactive approach for assisting taxpayers impacted by natural disasters and other challenging personal circumstances with regards to lodgments and other time sensitive deadlines, such as responding to requests for information.

However, we consider that further work can be undertaken to ensure that that all vulnerable clients are appropriately identified and provided with more tailored assistance throughout all stages of their interactions with the ATO. Of particular concern are those clients who are vulnerable due to personal circumstances, such as mental health concerns, substance abuse and family and domestic violence.

We are of the view that better identification of, and support for, all vulnerable clients will allow the ATO's administration of our tax system to be fairer and more equitable for all taxpayers.

We have had the benefit of reviewing the submission prepared by the Business Law Section of the Law Council of Australia (LCA). We wholly endorse and support the LCA's submission. Please consider the LCA's submission to be a reflection of our views regarding the ways that the ATO can better identify and assist all vulnerable taxpayers.

We would be pleased to continue to work with the ATO on the Consultation or future work that arises from it.

The Tax Institute is the leading forum for the tax community in Australia. We are committed to shaping the future of the tax profession and the continuous improvement of the tax system for the benefit of all. In this regard, The Tax Institute seeks to influence tax and revenue policy at the highest level with a view to achieving a better Australian tax system for all. Please refer to **Appendix A** for more about The Tax Institute.

If you would like to discuss any of the above, please contact our Senior Advocate, Robyn Jacobson, on (03) 9603 2008.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Peter Godber', with a long horizontal flourish extending to the right.

Peter Godber

President

APPENDIX A

About The Tax Institute

The Tax Institute is the leading forum for the tax community in Australia. We are committed to representing our members, shaping the future of the tax profession and continuous improvement of the tax system for the benefit of all, through the advancement of knowledge, member support and advocacy.

Our membership of more than 11,000 includes tax professionals from commerce and industry, academia, government, and public practice throughout Australia. Our tax community reach extends to over 40,000 Australian business leaders, tax professionals, government employees and students through the provision of specialist, practical and accurate knowledge, and learning.

We are committed to propelling members onto the global stage, with over 7,000 of our members holding the Chartered Tax Adviser designation which represents the internationally recognised mark of expertise.

The Tax Institute was established in 1943 with the aim of improving the position of tax agents, tax law and administration. More than seven decades later, our values, friendships, and members' unselfish desire to learn from each other are central to our success.

Australia's tax system has evolved, and The Tax Institute has become increasingly respected, dynamic, and responsive, having contributed to shaping the changes that benefit our members and taxpayers today. We are known for our committed volunteers and the altruistic sharing of knowledge. Members are actively involved, ensuring that the technical products and services on offer meet the varied needs of Australia's tax professionals.