

Quarterly newsletter - September 2026

In this edition

- Outdated digital services costing tax agents time and money
- ATO director penalty powers in focus
- Reviews workplan refresh - your chance to set our priorities!
- Last chance to contribute to our First Nations review
- ATO told to sharpen focus on bias risk
- Meet the Tax Ombo in Canberra and Hobart

Message from the Tax Ombudsman, Ruth Owen CBE

Welcome to our September newsletter!

I recognise this is a very busy period for everyone – with Tax Time under way, a variety of consultations happening on tax reform and changes, Payday Super and AML changes and ongoing activity by the ATO and TPB needing your attention on behalf of your organisation or clients.

This has been a bumper period for us, with several publications being released. This includes:

- [Completing our much-anticipated OSfA review](#) – many thanks for your feedback.
- [Publishing our self-initiated review into the risk of bias in ATO's decision-making](#), here we found opportunities for improvement.
- Starting our consultation on [how the ATO manages Director Penalty Notices](#). This is a review that I know everyone will have a view on, so please do contribute your experience and views.
- Opening up [consultation on our future workplan](#) – giving you the opportunity to influence what areas of tax or super administration we should review next.
- Publishing our [Corporate Plan](#), outlining the priorities and objectives that will guide our work over the next three years.

This week is the also the last chance to contribute to our [First Nations review](#). We have had some excellent and insightful contributions, including from the 21 yarning sessions across Australia. I've

also been into remote communities myself to see how they engage with the tax system and what unique barriers they face. The report will be published in February but we hope to share some initial views next month.

Our community engagement continues with [‘Meet the Ombo’](#) coming to Canberra and Hobart. I would love to meet any local tax professionals, financial counsellors, taxpayers with a tricky tax issue or anyone with an interest in our work - [register ASAP](#) as spaces are limited.

Finally, our complaint volumes continue to rise. We are working hard to minimise the wait times for customers, including working with the ATO on their response times to complaints. We appreciate your patience during this busy time. We’re also planning to publish more data and insights from our complaints following the success of our [snapshot](#) and insights reports in May.

News



[Outdated digital services costing tax agents time and money](#)

We’ve completed our [Review into Online Services for Agents](#), finding it’s not keeping pace with tax agents’ needs with satisfaction falling from 76% in 2022 to 63% in 2026.

We commenced this review following agent feedback on our 2025 review into the effectiveness of the [Registered Agent Phone Line](#), calling for improvements to ATO digital services.

We made 3 recommendations to the ATO to help modernise its digital services, cut red tape and make it easier for agents to support their clients. This includes some practical improvements to OSfA (based on agent feedback), as well as a longer-term replacement of Practice Mail and a change in how the ATO prioritises and communicates about investment decisions on behalf of agents. These will deliver efficiencies for practitioners, their clients and the ATO. The ATO accepted all recommendations, and we expect they will consult with the agent community on the details of implementation.

You can watch our review findings webinar (1 hour watch) below:



[Read the report](#)



[ATO director penalty powers in focus](#)

We've commenced a [review into the ATO's use of Director Penalty Notices](#) – a tax compliance tool the ATO uses to recover certain company tax debts from directors personally.

The ATO is increasingly using DPNs with more than 84,000 issued in the 2024-25 financial year for unpaid company taxes or superannuation charges – a 136% increase on the previous year.

We want to hear from current and former company directors, advisers, tax professionals and community organisations with experience of DPNs. Your feedback will help to inform our review and recommendations for improvements. As always, if you can share case studies that would really help us.

Attend a webinar, complete a short [survey](#), write to or phone us by 29 September 2026.

[Contribute to the review](#)



[Reviews workplan refresh – your chance to set our priorities!](#)

We've released a **draft workplan outlining 10 possible systemic review topics** based on complaints trends, your feedback, topical issues and areas of interest for Government and Parliament.

Topics include release from tax debts, compromised accounts, deceased estates, early release of super, unpaid super and ATO consultation arrangements.

We're seeking your feedback to prioritise which reviews we undertake over the next 12 months – you can help us by identifying the four topics that will have the greatest impact on tax and super administration.

Where topics are not selected for a review, we may look to undertake a short project, consultation or produce a discussion paper to help keep these matters in focus.

Feedback on the workplan is open until 29 September 2026.

You can complete a [short survey](#), email or call us.

[Contribute to the workplan](#)



[Last chance to contribute to our First Nations review](#)

Feedback on our review into ATO engagement with First Nations taxpayer closes soon!

We've had a big four months engaging with First Nations taxpayers, small businesses and the many organisations and individuals that represent and advocate for them.

Thank you to all the people who have generously shared their time and insights with us. This feedback has been invaluable in informing our review report and to our staff personally, who are also undertaking cultural training to ensure we can better support First Nations customers now and into the future.

We plan to release our report in February and look forward to sharing our insights with you and recommending positive change for First Nations people.

There's still time to have your say. Complete [our survey](#), write to or phone us before close of business this Friday, 4 September 2026.

Artwork used with permission from Tarni Jarvis, a Djab Wurrong, Kirrae Wurrong and Peak Wurrong artist.

[Contribute to the review](#)



[ATO told to sharpen focus on bias risk](#)

We recently **completed a [Review into the ATO's controls for bias in decision-making and disclosures](#)**, finding the ATO should do more to manage the risk.

This review was initiated by us following our own motion review into the ATO's management of a complex and long-running case. It examined whether the failings identified in the historic case could occur now and whether the ATO's current controls were effective in mitigating such risks.

We found that the ATO has strengthened its controls to improve decision-making in recent years but there is room for improvement.

Bias and prejudicial conduct can impact tax administration in many ways. For example, officers may depart from procedures or the law to reach a predetermined outcome because they believe they are acting in the public interest. Alternatively, investigators can give too much weight to past compliance behaviours instead of looking at current evidence with fresh eyes.

We made two recommendations which were accepted by the ATO.

[Read the report](#)



Meet the Tax Ombo

Ruth is visiting Canberra and Hobart soon and would love to meet you!

Our 'Meet the Ombo' events are an opportunity to hear about our work to improve the fairness of the tax system and share your concerns and feedback on tax and super administration pain points.

Please register to attend – places are limited:

- [Canberra – Wednesday 9 September](#)
- [Hobart – Wednesday 16 September](#)

We're also planning to visit Adelaide in November – keep an eye on our socials for updates.

Key dates

We're at the following events in the coming months:

- **2 – 4 September** – [TTI Tax Summit](#), Sydney
- **9 September** – [Meet the Ombo](#), Canberra
- **10 September** – [Financial Counsellors' Association of NSW Conference](#), Sydney
- **16 September** – [Meet the Ombo](#), Hobart
- **15 –16 October** – [TTI Tasmanian Convention](#), Hobart
- **22 October** – [The Auditors Institute SMSF Auditors Day](#), Melbourne
- **26 – 29 October** – [Financial Counselling Western Australia Conference](#), Perth
- **10-11 November** – [South Australian Financial Counsellors Conference](#), Adelaide
- **19 November** – [IPA National Congress](#), Hunter Valley.

If you're holding an event which you'd like us to attend (in person or online) please get in touch:

engage@taxombudsman.gov.au

Media and publications

1. *Accounting Times* – [ATO's use of DPNs under review](#), 1 September (2 min read)
2. *Self Managed Super* – [Call for tax admin review feedback](#), 1 September (3 min read)
3. [Webinar: Online Services for Agents Review](#), 1 September 2026 (1 hour watch)
4. [Corporate Plan 2027-2030](#), 31 August 2026
5. New [case studies](#), 31 August 2026
6. Podcast: ABC's [The Economy, Stupid](#), 27 August 2026 (29 min listen)
7. *The Mandarin* – [Tax ombud canes ATO's Online Services for Agents](#), 20 August 2026 (4 min read)
8. *Accountants Daily* – [OSfA's modernity scrutinised amid 100 feature update backlog](#), 20 August 2026 (6 min read)
9. Submission: [Second Action Plan under the National Plan to End Violence against Women and Children 2022–2032](#), 14 August 2026 (30 min read)
10. *Accountants Daily* – [Tax ombudsman releases review on ATO bias risk](#), 28 July 2026 (4 min read)
11. *Region Canberra* – [Ombudsman warns ATO over bias in tax process](#), 27 July 2026 (6 min read)
12. Podcast: [Tax Tales NTAA](#), 16 June 2026 (39 min watch)

Don't forget to follow us on [LinkedIn](#) or [Facebook](#) for our latest news and updates.



1300 448 829

engage@taxombudsman.gov.au

GPO Box 551, Sydney NSW 2001



The Tax Ombudsman acknowledges the Traditional Owners and Custodians of country throughout Australia and their continuing connection to land, sea and community. We pay our respects to First Nations people and their Elders past, present and emerging.

Artist: Tami Jarvis



Copyright (C) *2026* *Tax Ombudsman*. All rights reserved.

You have signed up to receive email notifications from the Tax Ombudsman.

Want to change how you receive these emails?

You can [update your preferences](#) or [unsubscribe](#)

If you have problems updating your details, or do not wish to receive any news and updates from the Tax Ombudsman, please email media@taxombudsman.gov.au

View our [privacy policy](#) for more information



