

**Service Commitment
between the
Australian Taxation Office (ATO) and the Australian Bar Association (ABA)**

1. The ATO and ABA agree that it is important:
 - for barristers to willingly meet their taxation and superannuation obligations when and as they arise;
 - for a harmonious and productive relationship to exist between them so that taxation and superannuation matters impacting the profession can be identified and raised early with the ATO;
 - for consistency, that this service commitment apply to all state and territory bar associations;
 - that barristers have a clear understanding of the service offerings provided by the ATO in relation to meeting their taxation and superannuation obligations and in particular how they can raise or escalate issues with the ATO;
 - for barristers with lodgement, compliance and/or payment difficulties to voluntarily and fully disclose them in a timely manner to the ATO and to engage early with the ATO to resolve any difficulties;
 - for barristers to seek professional help as required in discharging their taxation and superannuation obligations including seeking help from registered tax agents, accountants and insolvency practitioners; and
 - for barristers to be educated, particularly during their reading period, in the skills and knowledge necessary to meet their taxation and superannuation obligations.

2. The ATO and ABA agree that they should work together to assist barristers in all Australian jurisdictions achieve the objectives outlined in paragraph 1, including by:
 - providing guidance material and/or continuing professional development to barristers about compliance with their taxation and superannuation obligations;
 - explaining and educating barristers about the link between meeting their taxation and superannuation obligations and discharging their professional and ethical obligations to the profession and the consequences of non-compliance;
 - in the case of the ATO, when actioning any queries received under paragraphs 5 and 7 of this service commitment that:
 - they are actioned as soon as practicable; and
 - in line with the way other individual taxpayers are treated, due consideration is given to the guiding principles for the [Reinvention Program](#) of tailored experience, excellent service and fair and respectful treatment.

3. In recognition of the improved service commitment by the ATO to all taxpayers, in the first instance barristers should use the normal and usual channels for all queries when contacting the ATO - these channels are set out at the ATO's website ato.gov.au. Where barristers experience difficulties in using these normal and usual channels, they should then use the further channels outlined in this service commitment.

Making contact with the ATO

4. The ATO acknowledges the nature of cash flow difficulties that can arise in barristers' practices as well as the professional implications of debt recovery actions such as garnishees and bankruptcy. Such matters will be a consideration for the ATO in deciding whether or not to approve any proposed payment arrangement or to take alternative recovery actions, along with other considerations such as the level of willing compliance, risk and integrity of the tax and super system.
5. Where an income tax or an activity statement debt is \$100,000 or less, barristers are encouraged to use the ATO's online and automated payment plans – this will require a myGov account linked to the ATO. Further information about the online and automated payment plans can be found [here](#) on the ATO's website ato.gov.au.
6. For barristers who have complex administrative and tax technical interpretation queries, these should be sent to the ATO's Complex Issues Resolution service at the following email address: [Tax Practitioner Assistance@ato.gov.au](mailto:TaxPractitionerAssistance@ato.gov.au). Further details about the Complex Issues Resolution Service offered by the ATO can be found [here](#).
7. For the purposes of paragraph 6, the following details should be included within any email:
 - contact details;
 - full details of the issue; and
 - details of any interactions that have already occurred within the ATO in relation to the matter.
8. For all other queries outside of those contemplated by paragraph 6 - including difficulties by barristers in meeting lodgement commitments, due dates for payment or existing payment arrangements that have not been properly dealt with through the normal and usual ATO channels - send them to the following email address: LegalProfessionRelationships@ato.gov.au.

Queries will be acknowledged by the ATO within three (3) business days.

9. For the purposes of paragraph 8, any email should contain sufficient detail to ensure that the matter can be easily identified and routed to the appropriate part of the ATO for action. Details should include:
 - the barrister's name, file number and/or Australian Business Number;
 - relevant contact details;
 - the following identifier in the subject of the email: "Service Commitment query";
 - full description of matter including details of all prior communication with the ATO and any relevant account details; and
 - if relevant, the full name and telephone number of the barrister's authorised contact.
10. If the contact person specified in the email for the purposes of paragraphs 7 and 9 is not listed already with the ATO as an authorised contact for a barrister, then the contact details held by the ATO will need to be updated. Adding an authorised contact as the nominated representative can be done:

- online through updating the barrister's details on the myGov website;
 - by phone - speaking to an ATO customer services representative on 13 28 61; or
 - by downloading the [change of details for individuals form](#) and posting it to the address on the form.
11. If barristers are not satisfied with the outcome of their query they can escalate any matter in accordance with the [ATO's complaint processes](#).
 12. Nothing in this Service Commitment prevents the Commissioner from taking any action to ensure confidence in the administration of the taxation and superannuation systems, including litigation and recovery action, where barristers fail to co-operate, meet commitments or comply with their taxation or superannuation obligations or where the Commissioner perceives a risk to revenue or the integrity of the system.
 13. The operation and effect of these Guidelines will be reviewed and agreed annually as between the ATO and the Australian Bar Association.