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# Our approach to information gathering

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If we need to access information you hold, we prefer to seek your cooperation in making it available to us. However, the laws we administer give us wide-ranging powers to obtain information, and in some situations we need to use these powers. We use them fairly and professionally and, as far as possible, in an open manner.

## Introduction

These guidelines explain our approach to information gathering. We set out what you can expect from us and what we expect from you. Our approach is governed by a set of principles.

### **Our principles**

Our officers follow our information-gathering principles. They help ensure that all officers gather information in a fair and professional manner and for the proper application of the laws we administer.

### **Cooperative approach**

We prefer to gather your information by simply requesting it from you. This cooperative approach does not involve the use of formal powers.

Using a cooperative approach helps us to streamline the information-gathering process. By working with you in this way, we can build good working relationships and minimise any cost and disruption. In most cases, we find the needed information can be gathered in this manner without having to use formal powers.

If we cannot obtain the information we require in a cooperative way, we may use our formal powers. We may also use our formal powers at the outset in certain circumstances. Our formal powers fall into two broad categories: notice powers (including notices to attend an interview) and access powers.

## **Our formal notice powers**

Our notice powers require you to provide information, attend and give evidence or produce documents. These guidelines help you understand the reasons why you may have received a notice, what you can expect from us, what we expect from you, and how you should respond.

## **Attending a formal interview**

We may issue you a notice to attend an interview if it is preferable to obtain information verbally, seek immediate explanations or if there are no relevant documents or other information available.

We provide specific guidance on what to expect when attending an interview, your rights and obligations and how we conduct the interview.

## **Our formal access powers**

Our access powers allow us to gain access to your premises and documents at all reasonable times. We only exercise our rights of access for the purposes of the laws we administer.

Generally, we will give you prior notice before exercising an access power. However, in exceptional circumstances we may not give you notice beforehand – for example, if we believe that documents we need may be destroyed.

## **Limits to our formal powers**

In some situations, you may be able to claim your documents are protected by legal professional privilege. Administrative concessions for professional accounting advisers' papers (the accountants' concession) or certain advice for a corporate board on tax compliance risk (the corporate board advice concession) may also apply. We give you adequate opportunity to consult with your advisers to make a claim, and we will work with you where possible to agree on a procedure for resolving such claims.

## **Gathering offshore information**

We have increased our focus on international tax issues. Although we have specific powers to gather information and documents from overseas, we can use our domestic powers to obtain offshore information. We can also exchange information with other tax jurisdictions.

## **Gathering electronic information**

We prefer you to give us information electronically. We have provided specific guidance on the approach we take to help us work together and ensure your information is given to us in an efficient and effective way.

## **Resolving disputes**

We seek to identify and resolve disputes as early as we can. To help us achieve this, we engage our technical specialists and senior decision makers in a dispute as early as possible. We also use alternative dispute resolution approaches when possible. Identifying and resolving disputes early helps us minimise the costs of managing disputes for all parties.

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## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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