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Ms Ruth Owen CBE
Inspector-General Taxation and Taxation Ombudsman
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4 September 2026

Dear Ms Owen,

Review: ATO engagement with First Nations taxpayers

CPA Australia is Australia's leading professional accounting body and one of the largest in the world. We represent the diverse interests of more than 176,000 members in over 100 countries and regions. We make this submission in response to the inquiry into the Inspector-General Taxation Ombudsman **Review: ATO engagement with First Nations taxpayers** on behalf of our members and in the broader public interest.

CPA Australia welcomes the opportunity to make this submission based on our direct experience delivering community-based tax and financial capability outreach in partnership with First Nations organisations across Queensland remote communities. We are making this submission because we believe our experience points to a clear, practical opportunity to improve tax administration outcomes for Aboriginal and Torres Strait Islander communities: bringing the Australian Taxation Office (ATO) and professional accounting bodies like CPA Australia onto the ground together, in the same communities, at the same time for tangible outcomes to members of community.

Further details are outlined in Appendix A. We are also happy to organise a discussion with you and our Indigenous Advisory Group members to discuss these issues further.

If you have any queries, please contact Jenny Wong, Tax Policy Lead on jenny.wong@cpaaustralia.com.au or Bill Leung on bill.leung@cpaaustralia.com.au

Yours sincerely,

Jenny Wong
Tax Policy Lead

Appendix A

Detailed Discussions

1. Introduction

Since 2019, CPA Australia has run a formal Reconciliation Action Plan program, and our Indigenous Advisory Group and RAP Working Group guide a growing body of community-facing outreach work delivered by our members in a volunteer or pro bono capacity.

This submission draws on that experience to make the case for closer, more deliberate collaboration between the ATO and professional bodies in delivering tax outreach to Aboriginal and Torres Strait Islander communities and offers practical recommendations for how that collaboration could be structured.

What our experience has taught us so far:

- Trust is built through consistent, in-person presence, not one-off visits. Communities respond to organisations that keep showing up, not organisations that appear once and leave.
- The scale of unresolved tax matters in remote and regional communities is significant and often represents years of accumulated backlog rather than a single missed return.
- Engagement works best when it is genuinely community-led, with local organisations setting the terms of how and when support is delivered, rather than a service being delivered to a community on an outside party's timeline.
- Partnerships are strongest when they combine complementary strengths: community organisations bring trust and local knowledge, universities bring structure and resourcing, and professional bodies bring practitioner capacity and technical expertise.
- Ad hoc, individually arranged volunteering does not scale. A structured, trained volunteer pool is needed to sustain outreach over time, rather than recruiting from scratch for every event.
- The ATO and CPA Australia are most effective, and most valued by community, when each provides a tangible response to a real, immediate need, such as a financial health check, rather than a general information session. In practice, we have consistently seen a natural flow between the two: community members visit the ATO to obtain or confirm their Tax File Number, then come directly to CPA Australia volunteers to have their tax return prepared. This is a clear, practical illustration of why co-location works: the two services are already functioning as one continuous pathway for the community member, even when delivered by separate organisations.
- The reverse flow is just as important. In the course of preparing returns, our volunteers have sometimes identified fines or other marks on a community member's account that appear not to belong there. Because the ATO is present on the same day, in the same location, we have been able to send that person straight back for a face-to-face conversation to resolve it on the spot, rather than the community member being left to navigate a phone line or written correspondence alone. This kind of immediate, two-way referral is only possible when both organisations are physically co-located.

2. Our Experience in Community Outreach

Over the past several years, CPA Australia has built a pool and relationship base of community-based outreach delivered through direct partnerships with communities and universities. This includes:

- **Palm Island, Queensland:** In partnership with First Nations Foundation, for two years of CPA involvement. In 2025, a CPA Australia member volunteer completed more than 30 tax returns on the ground, including lodgement catch-ups for community members dating back to 2009. This scale of backlog is itself a strong indicator of the gap in accessible, trusted, in-person tax support in remote communities.

- **Wujal Wujal:** a CPA Australia member volunteer completed more than 30 tax returns on the ground, including lodgement catchups for community members.
- **Cherbourg, Queensland:** an ongoing relationship that has progressed from an initial community engagement visit into a formal Memorandum of Understanding with the University of Queensland to deliver a structured tax clinic, with CPA members attending on the ground.
- **Mackay, Queensland:** a further Financial Wellness outreach visit delivered in partnership with First Nations Foundation.
- **Mount Isa, Queensland:** planned attendance at the Yarn Up event, a large community-led outreach event run by the First Nations Justice Office, bringing together more than 20 government departments, non-government organisations and service providers, with daily community attendance of 150 to 200 people. CPA Australia's attendance is intended to scope a future tax clinic and financial capability offering, potentially commencing in 2027.
- **Laynhapuy Homelands, Northern Territory:** a new partnership piloting in 2027, under which CPA member volunteers will be embedded in the Laynhapuy homelands for a multi-day placement, contributing professional skills directly within the community, in partnership with the Laynhapuy Homelands Aboriginal Corporation. This would be beneficial for a direct partnership with the ATO to attend alongside.
- **Alice Springs, Northern Territory:** a planned outreach event in October 2026, developed directly in partnership with the ATO, with CPA Australia providing a public practitioner and coordinating with the ATO on shared leads and resources.

Across all of these engagements, a consistent pattern has emerged: community members show strong trust in an in-person, human presence, and the demand for support is significant and often represents years of accumulated, unresolved tax matters.

3. The Case for Co-Located ATO and Professional Body Presence

Our experience points to a clear and consistent conclusion: the ATO and professional accounting bodies are strongest in community settings when they show up together, not separately.

The ATO holds the systems knowledge, and administrative relationship with the taxpayer. Professional bodies like CPA Australia, through their public practitioner members, hold the on-the-ground trust, financial literacy expertise, and capacity to sit with a community member for as long as it takes to prepare a return properly, lodge a return, and hold a culturally safe space in community for a historically complex interaction. Neither is a substitute for the other. Delivered separately, community members are often left navigating a fragmented process; delivered together, on the same days, in the same location, the two roles complement each other directly.

This alignment is already emerging organically through initiatives like our planned Alice Springs event, where the ATO's community relationship and CPA Australia's practitioner capacity are being brought together deliberately for the first time. We believe this model deserves to be formalised and expanded, rather than developed on an ad hoc, event-by-event basis.

4. Recommendations

Based on this experience, CPA Australia respectfully offers the following recommendations for consideration:

1. **Formalise joint outreach arrangements between the ATO and professional accounting bodies.** Rather than relying on informal, individually brokered relationships, we recommend the ATO consider a standing framework or memorandum of understanding that allows professional bodies to partner with the ATO on co-located community outreach events, with clear roles, resourcing expectations and shared reporting.
2. **Prioritise locations with known lodgement backlogs and unclaimed entitlements.** Our experience at Palm Island, where lodgement catch-ups dated back to 2009, and the recurring theme of lost or unclaimed superannuation raised in our own community engagement planning, suggests the ATO would benefit from proactively identifying and prioritising communities with the largest backlogs for joint outreach, rather than outreach being driven primarily by community or professional-body initiative.

3. **Support the development of volunteer practitioner pools.** CPA Australia is currently building a structured, trained pool of member volunteers to support outreach on a sustainable, ongoing basis, rather than through ad hoc recruitment for each event. We believe the ATO could support this model across the profession, for example by contributing to cultural competency training content or co-badging training standards for practitioners volunteering in community settings.
4. **Move from one-off events to a recurring, scheduled joint calendar.** Communities are better served by predictable, recurring outreach than by one-off visits. We recommend the ATO consider working with professional bodies to establish an annual or biennial calendar of joint community tax outreach events, particularly in regional and remote Aboriginal and Torres Strait Islander communities.
5. **Seek funding from the National Indigenous Australians Agency.** Dedicated funding would help establish the Reconciliation Action Plan program as a permanent initiative.

5. Conclusion

CPA Australia's experience on the ground, from Palm Island to Wujal Wujal, to our upcoming work in Cherbourg and the Laynhapuy homelands, points consistently to the same conclusion: when the ATO and professional accounting bodies show up together in community, the outcome is stronger, more trusted, and more complete than when either shows up alone. Thank you for considering this submission.[1]

[1] This submission is prepared by Holly Mataka, former Manager of Indigenous Engagement and Strategy CPA Australia