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Ms Ruth Owen CBE
Taxation Ombudsman
GIC Remissions Review
GPO Box 551
Sydney NSW 2001

Email: consultations@taxombudsman.gov.au

10 April 2026

Dear Ms Owen,

Review: ATO online services for agents

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 Taxation Ombudsman's **Review: ATO online services for agents** on behalf of our members and in the broader public interest.

CPA Australia welcomes the opportunity to contribute to the Taxation Ombudsman's Review: ATO online services for agents. This submission sets out the issues reported by our members using the Australian Taxation Office's (ATO) digital channels, and the improvements needed so agents can support clients without avoidable delays, rework or phone follow ups.

What we're hearing from agents

Confidence in OSfA and Practice Mail is declining because everyday tasks are not reliably completed end-to-end online. When digital channels fail or provide limited visibility, agents are pushed into repeat contact and escalation, raising costs for practices, delaying outcomes for taxpayers, and increasing risk (including privacy and fraud risk). Specifically:

- **Digital 'call drivers':** limited functionality and unreliable processing mean agents often have to phone to finish routine tasks.
- **No true two-way messaging:** ATO replies are often standalone, forcing agents to relodge or restate information to progress a matter.
- **Missing basic service signals:** agents cannot reliably get receipt/acknowledgement that requests have been received.
- **Slow and inconsistent turnaround:** responses can exceed stated time targets, creating client risk and driving follow-up calls.
- **Poor status visibility:** limited ability to see whether a request is received, assigned, in progress or completed.
- **Escalation is unclear:** when timeframes are exceeded, there is no consistent trigger for updates or escalation.
- **Gaps in core transactions:** common tasks cannot be completed reliably online (including payment plans, refunds/EFT, document IDs and activity statement revisions).
- **Practice Mail routing problems:** limited categories and unclear pathways can mean requests are not actioned.
- **Paper-only constraints remain:** some processes still require post; agents want secure scan/upload online and document exchange for edge cases and historical documents.
- **Access delays:** onboarding and access for some non-individual entities can take weeks, slowing practice workflow and client service.

- **Data quality and privacy risk:** correspondence can still go to old addresses or former agents, creating rework and confidentiality concerns.
- **Usability issues:** too many folders in Practice Mail and steps; agents want a central “new mail” view plus better navigation and search.
- **Weak account-event and fraud pathways:** agents want timely notifications (e.g., when a client is removed) and clearer ways to report suspected fraud and restore access.
- **Security controls are limited:** practices want stronger access controls (including the ability to restrict staff access hours) to reduce risk.

What needs to change

CPA Australia recommends practical improvements that make digital channels dependable, transparent and genuinely interactive. Specifically:

- **Publish and meet service standards:** automatic receipts, clear timeframes, live status tracking, proactive delay updates and escalation for overdue matters.
- **Enable true two-way, threaded messaging:** a single conversation history so agents can clarify and progress matters without relodging.
- **Fix the high-volume ‘call drivers’:** make core online transactions reliable and complete (including payment plans, refunds/EFT, document IDs, activity statement revisions and related workflows).
- **Make Practice Mail a genuine post/fax replacement:** secure scan/upload and document exchange, backed by clear categories and correct routing so requests are actioned.
- **Improve transparency and protection:** notifications for key account events (including loss of client access) and clear, fast pathways to report suspected fraud and restore access.
- **Strengthen frontline support:** consistent capability and first-contact resolution, so agents are not bounced between channels.
- **Add practice-grade security controls:** including options to limit staff access hours to reduce security risk.
- **Show the plan and close the loop:** publish improvement roadmaps, explain prioritisation, and report back on what feedback has changed.
- **Where appropriate, enable secure access for other professionals:** permissions for other engaged advisers (e.g., tax lawyers) to reduce reliance on fax and post where agent channels do not apply.

Supporting detail, member examples and responses to the consultation questions are provided in the appendices.

Please refer to Appendix 1 for our discussions and ranking on the response to the four consultation questions and Appendix 2 for consolidated and detailed examples from our members.

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

Yours sincerely,

Jenny Wong
Tax Policy Lead

Appendix

The role and purpose of OSfA and Practice Mail

Online Services for Agents (OSfA)

The ATO Online Services for Agents (OSfA) was originally designed to replace the aging Tax Agent Portal and BAS Agent Portal. OSfA was designed as a "one-stop shop" to provide a single-entry point for registered tax and BAS agents to manage all their clients' tax and superannuation obligations. However, agents often use OSfA as a practice management tool instead of a client management tool as the ATO originally intended and that creates an expectation gap on the role and purposes of OSfA. That means agents are increasingly utilising OSfA as their primary operational hub to track, manage, and report on their overall firm workload, rather than solely using it to look up individual client records. In this context, OSfA becomes the practice's compliance status, workflow, and interactions with the ATO, rather than relying on internal Customer Relationship Management software to maintain a client list.

Practice Mail

Originally, the Australian Taxation Office (ATO) intended for Practice Mail to be a secure, administrative channel for tax practitioners to communicate with the ATO about non-complex matters. However, over time, its usage has evolved significantly due to the limitations of other digital systems. In practice, tax agents often use Practice Mail for tasks far beyond its original scope, largely because there is no other direct way to contact specific ATO officers or resolve complex issues digitally.

Consultation Questions

1) How OSfA and Practice Mail can be improved to enable agents and their practices to effectively support their clients in managing their tax affairs?

Summary: Members emphasise that OSfA and Practice Mail must function as reliable, end-to-end channels that reduce rework and avoidable phone follow-up. The strongest themes are:

1. predictable service standards—receipt/acknowledgement, realistic turnaround times, status visibility and escalation—supported by examples of no acknowledgement/receipt (including after lodging a payment deferral request via Practice Mail), unexpected payment due dates following lodgement, and outcomes taking months (including a five month refund);
2. true two-way, threaded messaging with a single correspondence history; and
3. reliable online processing to remove common call drivers (including payment plans, refunds/EFT, document IDs, activity statement revisions, communication-method changes, and retrieval/upload of historical documents that currently require post).

Members also highlight category gaps that mean requests are not actioned, onboarding delays for non-individual entities with Client Agent Linking, persistent data-quality issues (e.g., correspondence to old addresses or former agents), usability issues (no central "new mail" view), practice security/access controls, and better transparency of key account events and risks (including client removal notifications and clearer pathways to report suspected fraud).

Ranking in descending order of importance, they are as follows:

1. **Acknowledgement, turnaround times, status and escalation (service standards)** (automatic receipt/acknowledgement; realistic turnaround times aligned to agent obligations; status visibility; proactive delay updates and escalation—examples include no acknowledgement and outcomes taking several months).
2. **Two-way, threaded communication with full message history** (reply-in-thread so issues stay in one chain; reduce rework, repetition and misrouting; enable clarifications without lodging new messages).
3. **Reliable online processing and self-service (reduce call drivers)** (core functions should work consistently and cover more transactions—e.g., payment plans, refunds/EFT and credit refunds, payment deferrals, document IDs/registrations, activity statement revisions, simple settings like changing communication method, and the ability to retrieve/upload historical documents that currently require post (e.g., PAYG summaries predating the ATO portal; handwritten returns)).
4. **Right categorisation/routing so requests are actioned** (fill Practice Mail category gaps with an "other" option; improve guidance so items don't sit un-actioned due to being lodged in the wrong category).
5. **Access to capable ATO staff and first-contact resolution** (reduce holds/transfers; ensure ATO helpline staff have the skill and authority to resolve issues rather than defaulting to "lodge via OSfA and wait").
6. **Faster and simpler onboarding/access for non-individual entities** (reduce clunky steps and multi-week delays that slow workflow, particularly for less tech-savvy clients).
7. **Data quality and correct client contact details** (ensure correspondence reflects up-to-date addresses and removes former agent details to prevent misdirected mail, texts and calls).
8. **Usability improvements (including a central "new mail" view)** (reduce the need to check multiple folders; improve navigation/search; open correspondence in a new tab and link directly to the client record; better dashboards/quick links).
9. **Account-event transparency and fraud reporting pathways** (visibility/notifications when a client is removed from an agent's practice; clearer ways to report suspected fraud and regain access without repeated calls).
10. **Practice security and access controls** (ability for practices to restrict staff access hours and reduce perceived security risk from 24/7 access).
11. **Special handling for natural disasters** (streamlined and prioritised payment/lodgement deferral processes to reduce stress for affected clients).

Suggested prioritisation from our members (based on frequency and operational impact):

1. publish and meet service standards (automated receipts, status updates and escalation);
2. introduce true threaded, reply-in-chain messaging with full history;
3. improve reliability and expand self-service transactions to reduce call drivers, call volumes and rework;
4. improve usability, guidance and routing/categories (including clearer visibility of key account events such as loss of access and suspected fraud pathways) so requests are actioned efficiently and consistently.

2) How Practice Mail (or a replacement channel, as an alternative to post and fax), can be improved to support effective, timely and secure two-way communication between agents and the ATO?

Summary: Members report that Practice Mail cannot credibly replace post and fax unless it operates as a secure, responsive messaging service. Priorities are: genuine two-way threaded conversations; clear status visibility and materially faster turnaround times (noting misalignment with 14-day client obligations); scan/upload and document exchange (especially for "paper-only" edge cases with long turnaround times, e.g., around 60 days); and requests handled by appropriately skilled ATO staff with authority to resolve matters end-to-end. Members also note the ATO already has document-upload capability for tax agents in other contexts, which supports the feasibility of extending scan/upload through Practice Mail.

Ranking in descending order of importance, they are as follows:

1. **Two-way, threaded messaging (single conversation)** (reply from the ATO within the same request; enable follow-up questions without starting new messages).
2. **Status visibility and faster response timeframes** (received/in progress/completed; clearer and materially shorter timeframes aligned to agents' 14-day compliance obligations; escalation where delays persist).

3. **Skilled handling and authority to resolve** (requests handled by appropriately skilled ATO staff who can resolve issues end-to-end—reducing pass-through handling, repeat contact, and reliance on less experienced staff).
4. **Digital document exchange to replace post/fax** (scan/upload capability; attach and exchange documents within the thread; remove remaining paper-only processes and long turnaround times for edge cases).
5. **Better notifications** (alerts when messages are received, status changes, or documents are requested/accepted).
6. **Triage/self-help for quick queries** (guided help or an AI/chatbot to point agents to the right OSfA workflow, practice mail category, or phone option for simple queries).

Suggested prioritisation from our members (based on frequency and operational impact):

1. introduce true two-way, threaded messaging within each request;
2. provide status visibility and materially faster response timeframes aligned to 14-day client obligations (with escalation for overdue matters);
3. ensure requests are handled by appropriately ATO skilled staff with authority to resolve issues end-to-end;
4. enable scan/upload and document exchange to remove remaining paper-only processes (including long-turnaround edge cases).

3) What are the top priority improvements to enhance the efficiency and effectiveness of OSfA and Practice Mail in supporting taxpayers to comply with their tax obligations via their registered agents and, where appropriate, reduce demand in phone and postal contact?

Summary: The additional information reinforces two linked priorities: (1) predictable service performance (receipt, faster turnaround and status visibility) and (2) reliable digital functionality so agents can complete common tasks without calling. Members also emphasise that efficiency gains will not be realised without improved human interaction — ATO helpline staff who are capable, appropriately empowered and consistent, and who engage with empathy and respect. Examples include agents explicitly calling for “Quality, Empathy, Respect”, frustration with script-based handling, repeated holds and transfers to specialists, and being “fobbed off” to lodge via OSfA with long turnaround times rather than resolving issues in one interaction. Members also continue to highlight data-quality problems (such as outdated client contact details on correspondence) that create unnecessary follow-up and risk.

Ranking in descending order of importance, they are as follows:

1. **Acknowledgement, faster turnaround and status transparency** (confirm receipt; publish realistic timeframes; update when delayed; show whether assigned/in progress/review; preference for materially shorter timeframes).
2. **Reliable OSfA and Practice Mail functionality to remove phone call drivers** (core tasks should work consistently — e.g., payment plans, document IDs/registrations and related transactions — so calls are the exception, not the workaround).
3. **ATO staff capability, empathy and consistency (plus data quality)** (capable and empowered ATO frontline support; respectful engagement and empathy; reduce script-only handling and repeat transfers; consistent outcomes; fix correspondence showing outdated client contact details).
4. **Threaded responses / reduce rework** (single biggest efficiency gain to reduce follow-ups and repeat explanations across channels; keep clarifications in one chain).
5. **Digital-first communication and consistent channels** (move to digital as the default; reduce unexplained reliance on post; improve consistency so agents know where and how to act).
6. **Usability and in-product guidance** (clearer navigation; practical prompts/videos; make it obvious how to complete common tasks and use existing features).
7. **Expand/structure Practice Mail categories and online options** (wider “reason for contacting” options; broader self-service to keep issues online end-to-end).

Suggested prioritisation from our members (based on frequency and operational impact):

1. confirm receipt, publish realistic timeframes, provide status visibility, and escalate overdue matters;
2. make core OSfA/Practice Mail functions reliable and complete to remove common call drivers;
3. lift ATO frontline capability and consistency, with respectful and empathetic engagement (reducing script-only handling and unnecessary transfers);
4. implement true threaded messaging to reduce rework and follow-up contact.

4) Whether the ATO has an established process for identifying, prioritising and implementing improvements to OSfA and Practice Mail, including capturing and considering feedback from the agent community and ensuring that system changes appropriately consider user experience and user support?

Summary: Members report very low visibility (or a perceived absence) of any structured ATO process to capture feedback and prioritise improvements for OSfA and Practice Mail. They want transparency, i.e., published roadmaps, regular feedback loops and clear prioritisation criteria, supported by user-centred change management and practical support materials. Members also highlight a trust and relationship issue: some agents describe an "us versus them" culture and feel there "should not be a better outcome if the taxpayer calls" given agents' responsibility for clients; others report they would rather wait on hold (e.g., 4–5 minutes) for an ATO officer than use OSfA/Practice Mail because it is "not effective", and raise concerns about inconsistent capability (including references to outsourced or work-from-home staff) and a lack of visible, timely improvement. Members also suggest considering, where relevant, appropriate access/permissions for other engaged professionals (e.g., tax lawyers) to reduce reliance on fax and post.

Ranking in descending order of importance, they are as follows:

1. **Transparency of the improvement process** (agents do not know how improvements are identified/prioritised; some states "absolutely not—if there is, the ATO is hiding it well"; hard to tell whether key issues are being addressed in a timely or structured way).
2. **Trust / relationship impacts ("us versus them")** (agents describe an "us against them" dynamic; they believe there "should not be a better outcome if the taxpayer calls" given agents' responsibility for clients; want engagement that reflects agents are working WITH the ATO, not against it).
3. **Published roadmap and planned changes** (visibility of what is coming, when, and why, so agents can see that recurring issues raised through OSfA/Practice Mail are actually being worked on).
4. **Regular feedback loops and reporting back** (more regular updates on what feedback has been raised and what is being done about it; close the loop with progress/outcomes rather than agents feeling issues disappear into a "black box").
5. **Clear prioritisation criteria** (clarity on how user impact, call drivers, risk, volume and timeliness shape what gets fixed first, so agents can understand why some issues persist while others are addressed).
6. **User experience and support built into change (incl. confidence to use channels)** (practical communications on what changed and how to use it; support materials; address confidence issues where agents report OSfA/Practice Mail is "not effective" and they would rather wait on hold (e.g., 4–5 minutes) for a capable ATO officer; concerns raised about inconsistent capability, including references to outsourced or work-from-home staff; and consideration of appropriate access/permissions for other engaged professionals (e.g., tax lawyers) where relevant to reduce reliance on fax/post).

Suggested prioritisation from our members (based on frequency and operational impact):

1. make the improvement process visible and transparent (what's being fixed, by whom, and when);
2. actively address trust and relationship issues (reduce "us versus them" perceptions and treat tax/BAS agents as partners supporting clients);
3. publish a roadmap and close the feedback loop (regular updates on what was heard, what changed, and why priorities were set);
4. build channel confidence via user-centred improvements, appropriate access/permissions where relevant, and practical support materials—so agents can rely on OSfA/Practice Mail instead of defaulting to phone.

Appendix 2

Member examples – consolidated and detailed

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