



A GUIDE TO

Establishing identity when dealing with the ATO

There has been a change to how financial counsellors establish their identity with the Australian Tax Office.

Financial counsellors have been accepted as “covered entities” under section 255-25(2)(g) of the Tax Administration Act. This means that they can act on behalf of their client as a professional, rather than an individual.

FCA has clarified with the ATO what identifying information financial counsellors must provide to the ATO helpline officer before the ATO will be able to discuss the client’s tax affairs.

Contacting the ATO on behalf of a client

STEP ONE

The client’s tax records must specify you as an authorized representative

There are three ways that your client can add you as their representative for interacting with the ATO:

1. The client can ring the ATO helpline and tell the ATO officer that you are to be recorded in their records as their representative on the basis that you are the client’s financial counsellor (you can be present during this call).
2. The client can use the online form accessible via their Mygov account to appoint you.
3. The ATO’s Change of Details for Individuals PDF (NAT 2817) can be filled in and sent by mail to the ATO (this can take up to 28 days to process).



A phone call is the best option.

- The client can either specify you as an individual or the agency for which you work—the former might be simpler when contacting the ATO next.
- The client should ask the ATO to record in their records your name **AND** that you are their financial counsellor.
- You will need to provide:
 - » your full name
 - » the name of the financial counselling agency you work for
 - » your position
 - » how long the authorisation will last eg for the phone call or ongoing.

Please note that the:

- ATO **do not accept** the standard financial counselling agency authorisation form or any other external form. Only the methods described above can be used to appoint an authorised representative.
- ATO’s “Change of Details for Individuals” form currently does not have a category for covered entities. It is being updated but until that occurs, the ATO recommend that financial counsellors call the ATO or use MYGov to have themselves appointed as authorised representatives.

Contacting the ATO on behalf of a client

<p>STEP TWO</p> <p>When you next ring the ATO helpline</p>	<p>Establishing your identity to the ATO</p> <p>You must specify your name and that you are ringing in your capacity as a financial counsellor.</p> <p>You do not need to give any further identifying information about yourself eg your own address, date of birth or TFN.</p>	<p>Establishing your client's identity to the ATO</p> <p>You must provide your client's:</p> <ul style="list-style-type: none">■ Name or TFN■ Address or DOB <p>AND</p> <ul style="list-style-type: none">■ One item of proof about the client that can be confirmed in the ATO's systems eg last Notice of Assessment details, bank details, name of superannuation fund, name of client's employer. <p>NOTE: If your agency has been specified as the representative, you will need to provide two items of proof about your client and one of these must relate to the subject of your call to the ATO.</p>
<p>If you encounter problems</p>	<p>If your client has appointed you as their representative and you ring the ATO helpline and they require you to provide your personal information to establish your identity:</p> <ul style="list-style-type: none">■ explain that the ATO have confirmed that financial counsellors are considered to be "covered entities" under section 255-25(2)(g) of the Tax Administration Act■ if this is not accepted, ask that the call be escalated to a manager or front line excellence staff member. <p>You can also lodge a complaint over the phone and be provided with a reference number, or you can call 1800 199 010.</p> <p>You can also let the team at FCA know - info@financialcounsellingaustralia.org.au and we will follow up. We'll need the following information:</p> <ul style="list-style-type: none">■ The date and time of your call to the ATO■ The first name of the ATO officer and the team of which they are part■ What details the ATO officer asked you to provide about yourself.	

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