

CHARTER

TAX PRACTITIONERS BOARD CONSULTATIVE FORUM

ROLE

1. The Tax Practitioners Board Consultative Forum (Consultative Forum) provides the TPB with input and advice in relation to operational matters associated with the TPB carrying out its duties under the *Tax Agent Services Act 2009* (TASA). In particular, the Consultative Forum provides initial input and feedback to the TPB in relation to draft policy and legislative matters and provides the TPB with insights and advice on matters relating to the tax profession.
2. The purpose of the Tax Practitioners Board Consultative Forum (Consultative Forum) is as follows:
 - a. to discuss, advise and consult upon significant proposals affecting tax practitioners, in particular, legislative matters such as law reform, proposed changes to the Code of Professional Conduct and legislative instruments issued by the Tax Practitioners Board (TPB) under the TASA
 - b. exchange information relevant to the tax profession, to the extent permissible by law
 - c. discuss and advise on best practice and professional and ethical standards of the tax profession
 - d. to provide formal feedback in relation to the TPB's Regulator Performance Framework (RPF) self-assessment;¹ and
 - e. to provide initial input and feedback on the Board's draft guidance material and legislative instruments (under embargo), and on relevant matters that arise out of the Tax Practitioner Governance and Standards Forum (TPGSF).
3. The Consultative Forum is to provide advice, feedback and input in relation to the above matters, however operational and strategic decisions will ultimately be made by the TPB Board.

¹ The TPB has previously received endorsement from the Minister to have the TPB's RPF self-assessment approved by the TPB's Combined Consultative Forum and it is intended that this process continues.

BACKGROUND

4. The TPB is an independent statutory body created under the TASA to register and regulate entities providing tax agent services in Australia.
5. The objective of the TASA is to support public trust and confidence in the integrity of the tax profession and the tax system by ensuring that tax agent services are provided by registered tax practitioners² to the community in accordance with appropriate standards of professional and ethical conduct.³
6. The TPB seeks to regulate tax practitioners in a fair, consistent and practical way under the TASA to protect consumers of taxation services, thereby strengthening the integrity of the tax practitioner profession.⁴
7. Recommendation 3.3(b) made in the Final Report of the [Review of the Tax Practitioners Board](#) called for the creation of '*...a Tax Practitioner Governance and Standards Forum and corresponding Charter of Tax Practitioner Governance*'. In its response to the Final Report, Government accepted this recommendation, noting '*In addition to the proposed members of the Tax Practitioner Governance and Standards Forum, the Government considers that a BAS agent association member should also be a member.*'
8. As such, the TPB, in consultation with key stakeholders, including members of the TPB's Combined Consultative Forum, established the TPGSF. Further, as a result of the establishment of the TPGSF, the TPB revised the scope and purpose of the Consultative Forum and amended the Consultative Forum Charter with input and approval from Consultative Forum members.

MEETINGS

Frequency

9. The Consultative Forum will convene biannually, however the Consultative Forum may meet more frequently on an ad-hoc basis, as required.
10. Meetings will be held either face-to-face setting or remotely (for example, via video conferencing).

² Registered tax practitioners include registered tax agents and BAS agents.

³ Section 2-5 of the TASA.

⁴ Further information about the TPB's role, purposes (strategic goals) and activities is outlined in the TPB [Corporate Plan and Annual Reports](#).

11. The TPB will also consult with the Consultative Forum frequently out-of-session to seek input and feedback in relation to exposure draft legislation and policy guidance.

Agenda

12. The Consultative Forum meeting agendas are to be set by the TPB, however Consultative Forum members have a responsibility to raise matters for inclusion in meeting agendas as appropriate.

13. A standing Consultative Forum meeting agenda item will be an update regarding the TPGSF to ensure alignment and consistency amongst the two groups.

MEMBERSHIP

14. The current membership of the Consultative Forum is contained in Appendix A. Where possible, representatives of non-Government members of the Consultative Forum should be different to the representatives of the same members of the TPGSF.

15. Membership of the Consultative Forum will be reviewed periodically by the TPB.

ROLES AND RESPONSIBILITIES

Chair

16. Responsibilities of the Chair includes:

- a. ensuring that the Consultative Forum operates effectively and meets the purposes set out in this Charter.
- b. ensuring that the Consultative Forum actively contributes to the better regulation and governance of the registered tax practitioner profession.
- c. undertaking reviews of the Consultative Forum, including effectiveness reviews, as required.
- d. showing leadership and progressing action items as appropriate.
- e. with the assistance of the secretariat, ensuring that relevant administrative and operational tasks are completed, including:
 - i. planning the Consultative Forum work program
 - ii. calling meetings and setting Consultative Forum agendas
 - iii. leading Consultative Forum discussions

- iv. ensuring key messages of each meeting are provided, information is published as appropriate and records are maintained
 - v. actively engaging and managing relationships with all members in Consultative Forum discussions.
- f. meet general professionalism conduct standards, including:
- i. being fair and responsible in their representative position
 - ii. acting with due diligence and good faith
 - iii. declaring conflicts of interest
 - iv. adhering to confidentiality principles
 - v. treating all members respectfully, ethically, and with courtesy.

Members

17. Responsibilities of Consultative Forum members include:

- a. respecting and adhering to this Charter
- b. working collectively to ensure key issues are identified and included on a work program as appropriate
- c. contributing effectively and engaging in consultative and open discussion that is aligned with, and further enhances, the overall purpose of the Consultative Forum
- d. raising relevant issues with the Consultative Forum and communicating decisions as appropriate
- e. progressing any action items assigned to them
- f. meeting general professionalism conduct standards, including:
 - i. being fair and responsible in their representative position
 - ii. acting with due diligence and good faith
 - iii. declaring conflicts of interest
 - iv. adhering to confidentiality principles
 - v. treating all members respectfully, ethically, and with courtesy.

Secretariat

18. Responsibilities of the secretariat include:

- a. ensuring the group's operation is effectively managed
- b. supporting the Chair and members to enable their effective participation
- c. managing administrative matters relating to the group, including:
 - i. arranging meetings and distributing agendas;
 - ii. taking and circulating key messages;

- iii. identifying and recording action items noting who is accountable and the timeframes;
- iv. recording the forward work program.

OTHER MATTERS

Management of Records

- 19. The Secretariat will provide ongoing coordination, record-keeping and liaison services with members in relation to the operation of the Consultative Forum.
- 20. Key messages will be prepared and distributed (following review by the Chair) as soon as possible following a Consultative Forum meeting (generally, within seven business days). Following this process, and with endorsement by the Chair, the key messages will also be published on the TPB's website in due course. The purpose of the key messages is to allow for reporting transparency and consistent messaging.

Confidentiality

- 21. To facilitate full and frank discussion, information disclosed in connection with Consultative Forum meetings (including information contained in meeting papers, matters discussed and action items arising at Consultative Forum meetings) must not be disclosed beyond the organisation that the Consultative Forum member represents.⁵
- 22. However, following each Consultative Forum meeting, an approved key messages document will be distributed to all Consultative Forum members and made available on the TPB's website. It is at that time that Consultative Forum members may disclose and share information in the key messages document to members of their organisation. There will be exceptions to this rule that will be considered on a case-by-case basis and will be subject to approval by the Chair.
- 23. Draft documents provided to Consultative Forum members by the TPB 'under embargo' for feedback are provided confidentially, and Consultative Forum members are not to circulate these documents beyond their organisations.⁶

⁵ Employees, volunteers, committees, experts engaged by an organisation are considered to be within a Consultative Forum member's organisation for the purposes of clauses 19 and 21. It does not include the general membership base of the organisation.

⁶ See footnote 5.

Payment of expenses

24. Members of the Consultative Forum will not be paid or reimbursed by the TPB for the cost of their time spent at Consultative Forum meetings or addressing Consultative Forum issues.
25. No travel expenses or other out of pocket costs will be covered by the TPB.
26. The TPB will arrange covering the cost of reasonable catering and venue for each Consultative Forum meeting.

Conflicts of Interest

27. Any conflicts of interest and/or conflicts of roles must be declared by all members at the start of each meeting.
28. A Consultative Forum member should be pro-active and comprehensive in declaring interests that could conflict (real or apparent) in their representative capacity on the Consultative Forum.
29. The Chair is responsible for determining the appropriate steps to deal with a conflict of interest having regard to the nature of the Consultative Forum. Such steps may include excusing the member for a relevant agenda item(s).

Review of the operation of the Consultative Forum

30. The Chair, with assistance from the Secretary and Board, will review the operation of the Consultative Forum annually, in conjunction with seeking Consultative Forum member views on operation of the Consultative Forum via a short annual survey.

APPENDIX A

Membership of the Consultative Forum

Government members
Tax Practitioners Board
Australian Taxation Office
Non-Government members⁷
Association of Accounting Technicians Australia
Association of Chartered Certified Accountants
Australian Bookkeepers Association
Australian Institute of Quantity Surveyors
CPA Australia
Chartered Accountants Australia and New Zealand
Financial Planning Association of Australia
Institute of Certified Bookkeepers
Institute of Chartered Accountants in England and Wales
Institute of Public Accountants
Law Council of Australia
National Tax Agents' Association Ltd
Royal Institute of Chartered Surveyors Australasia
SMSF Association

⁷ Non-Government members are to be represented by appointed representatives or their proxies at Consultative Forum meetings, should the appointed member be unavailable.

Stockbrokers and Financial Advisers Association
TAI Practitioners & Advisers Ltd
The Law Society of New South Wales
The Tax Institute
South African Institute of Chartered Accountants
Association of Financial Advisers Ltd
Australian Financial Markets Association
Association of Independently Owned Financial Professionals
Australian Institute of Superannuation Trustees
Financial Services Council
Stockbrokers and Financial Advisers Association
Tax practitioner member/s (not representing a professional association)