Australian Government **TAX PRACTITIONERS BOARD**

Alex Pentland

Contact:	Sarah Pannam
Direct:	(03) 9275 2910
Email:	foi@tpb.gov.au
Website:	www.tpb.gov.au

By email only foi+request-10594-b8f4c23c@righttoknow.org.au

Date: 14 September 2023

Dear Alex Pentland,

Your Freedom of Information Request to the Tax Practitioners Board

1. I refer to your request under the *Freedom of Information Act 1982* (Cth) (**FOI Act**) to the Tax Practitioners Board (**the Board**) on 19 August 2023 (**FOI request**).

2. On 19 August 2023, you specifically requested access to the following documents and information:

   I seek access to the Style Guide for the Tax Practitioners Board

3. I am an officer authorised under section 23 of the FOI Act to make decisions regarding access to documents. My decision and the reasons for that decision are outlined below.

Decision

4. There is one document which falls within the scope of your FOI request, that was located by searching the Board's electronic systems.

5. I have decided to grant you full access to the relevant document which was described in your FOI request.

6. I give access to this information in good faith in the belief that the access is required and permitted to be given in response to a FOI request. In making my decision, I referred to the following:

   a. the terms of your FOI request;
   b. the content of the identified document that falls within the scope of your FOI request;
   c. the relevant provisions of the FOI Act;
   d. the guidelines issued by the Australian Information Commissioner under section 93A of the FOI Act (FOI Guidelines); and
   e. the relevant provisions of the *Tax Agent Services Act 2009* (**TASA**).

Your review rights

7.   Please refer to the **enclosed** 'Notice of review rights' document for further information about your review rights in relation to this decision regarding your FOI request.

Further assistance and information

8.   Please note that under section 70-35 of the TASA, the Board is not obliged to disclose official information to a court.

9.   If you have any queries in relation to this decision, please do not hesitate to contact Sarah Pannam by email at foi@tpb.gov.au.

Yours sincerely,

Sarah Pannam
Lawyer
Tax Practitioners Board

Encl:
1.   Notice of Rights of Review
2.   TPB Style Guide dated September 2023

Tax Practitioners Board Decision

Notice of Rights of Review

Your review rights commence from receipt of this decision.

Internal Review

Under section 54 of the *Freedom of Information Act 1982* (FOI Act), you may apply for an internal review of this decision. Your application must be made by whichever date is the later between:

- 30 days of you receiving this notice; or

- 15 days of you receiving the documents to which you have been granted access.

An internal review will be conducted by a different officer from the original decision-maker. No particular form is required to apply for review, although it will assist your case to set out in the application, the grounds on which you believe that the original decision should be overturned.

An application for an internal review of a decision can be sent by email to **foi@tpb.gov.au** or by post to:

> FOI Coordinator
> Tax Practitioners Board
> Legal Unit
> PO Box 1200
> BRISBANE QLD 4001

If you choose to seek an internal review, you will subsequently have a right to apply to the Australian Information Commissioner for a review of the internal review decision.

External review by the Australian Information Commissioner

Alternatively, under section 54L of the FOI Act, you may seek review of this decision by the Australian Information Commissioner without first going to internal review. Your application must be made within 60 days of you receiving this notice.

The Information Commissioner is an independent office holder who may review decisions of agencies and Ministers under the FOI Act. More information is available on the Information Commissioner's website **www.oaic.gov.au**.

You can contact the Information Commissioner to request a review of a decision online or by writing to the Information Commissioner at:

> Office of the Australian Information Commissioner
> GPO Box 5218
> Sydney NSW 2001

TPB Style guide

Using a standard Tax Practitioners Board (TPB) style across all of our communication products helps create a TPB identity, which assists us to write and speak consistently.

This style guide is based on the [Australian Government Style Manual](#) and has been tailored to include some TPB specific terms and style requirements that reflect our official style.

Refer to the Style Manual if your specific style query is not addressed in this document or contact [TPB communications](#).

Last updated: September 2023

Topics covered

Referring to the Tax Practitioners Board

- Use Tax Practitioners Board (TPB) in the first instance and in subsequent references use TPB.

- Use 'us' or 'we' when using the first-person stance.

- In most text, such as news articles and social media, we use first person ('we' and 'us') when referring to ourselves, and not the short form of our name (TPB).

- Do not refer to the TPB in plural.

  - For example, say 'The Tax Practitioners Board **is** the national body responsible for registration and regulation of tax and BAS agents.'

- The term 'Board' is only used in certain instances:

  - when quoting legislation or referring to terms used in legislation – for example, Board approved courses

  - when referring to Board members as a collective group.

Addressing Board members and CEO Secretary

Refer to Board members as outlined below including the use of post nominals.

- Peter de Cure AM, Chair of the Tax Practitioners Board
- Debra Anderson, Board member
- Judy Sullivan, Board member
- Craig Stephens, Board member

- Andrew Conway, Board member
- Steven Dobson, Board member
- Michael O'Neill, CEO Secretary of the Tax Practitioners Board

In formal communications, such as media releases, write their names in full for the first instance. In subsequent references use their title and surname. For less formal communications, such as social and website content, initially write their names in full then use their first name only.

When applicable to the content, ensure to use the Board members preferred pronoun.

Referring to registered tax practitioners

'Tax practitioners' is a general term used when referring to registered tax agents & BAS agents.
When referring to specific type of tax practitioners, use individual tax agents, company BAS agents etc

Unregistered preparers

When referring to the unregistered population.

Acts of parliament, regulations and government terms

Referring to Acts of parliament

- Use title case for the titles of Acts.

- Use italics for the first mention of these titles.

- Include any shorter, informal or acronym of the Act name in brackets after the title at first mention. Use the shorter/informal title after that.

  For example: Use *Tax Agent Services Act 2009* (TASA) and in subsequent references use TASA.

- When quoting schedules of an Act, use capital 'S' for both long (Schedule) and shortened (Sch) forms.

Style for regulation and bill titles is not italics

Write as:

Tax Agent Services Regulations 2022

Financial Sector Reform (Hayne Royal Commission Response— Better Advice) Bill 2021

Always use an initial capital for the word 'Bill' when writing about a specific bill (e.g., This Bill..)

Use lower case when citing an individual regulation or subregulation, unless they begin a sentence.

Style for other titles of delegated legislation, such as legislative instruments, is the same as for regulation.

Government terms

- Use initial capitals only for the formal names and titles of government entities. Use lower case for generic references.

- Refer to the national government of Australia as the 'Australian Government'. Use an initial capital for both words only when they occur together. Do not use 'Commonwealth government' to mean 'Australian Government'.

- Use an initial capital for the word 'government' only if it is part of a formal name. Use lower case at other times. For example, the Victorian Government.

Referencing legislation

An Act contains sections, which are often divided into subsections. Subsections might be divided into paragraphs and subparagraphs.

Use lower case for these units unless they begin a sentence.

Sections are usually grouped into parts, divisions and subdivisions. An Act only has subdivisions if there are divisions.

Always use an initial capital for a specific reference to a 'Part', 'Division' or 'Subdivision'.

Examples

The registration requirements are in section 20- 5 of the *Tax Agent Services Act 2009* (TASA).

… under Subdivision 20-A of the *Tax Agent Services Act 2009* (TASA)…

Paragraph 201(b) in Schedule 2 to the Tax Agent Services Regulations 2022 (TASR) provides that the individual must have successfully completed a course in commercial law that is approved by the Board.

Pursuant to subparagraph 20-5(2)(a)(ii) of the TASA each partner who is an individual must be a fit and proper person.

Referring to our website in paper and email communications

There is no need to write the 'www' prefix when writing web addresses.
When referring to our website, write our address as tpb.gov.au

Paper communications

- Bold **tpb.gov.au**
- Do not underline
- Show navigation to web content by stepping the audience through the path

  '…available on our website at **tpb.gov.au** > For tax practitioners > Apply to register > Tax agent registration'

- Alternatively, spell out the full URL of any links you use in your letter
- Where available, use an alias like tpb.gov.au/cpe

  (a list of available aliases is included in the Appendix)

Emails

- Bold: **tpb.gov.au**
- Underline hyperlinks as some programs do not necessarily show links in a different colour
- There is no need to show navigation, instead insert the hyperlink under the text

  Continuing professional education

- Where available, use an alias like tpb.gov.au/cpe

  (a list of available aliases is included in the Appendix)

TPB style to be used in paper and email correspondence

- Use Arial Nova Light 11-point for text including letters and bulk emails.
- Use only a limited amount of bolding to highlight important words.
- Do not underline to emphasise a point – as this can be confused for a hyperlink.
- Use page numbering if there are more than 2 pages in a document.
- Use paragraph numbers when writing:
  - Board reports
  - information products, legal documents and advice
  - letters longer than 2 pages.

Gender and sexual diversity

Inclusive language conveys gender equality and is gender neutral. Respect peoples' preferences around gender and sexual identity with pronoun choice, job titles and personal titles.

Titles

'Ms' is now widely used instead of 'Mrs' or 'Miss'. It does not disclose marital status.

'Mx' refers to non-binary people and those who do not wish to be referred to by their gender. Use 'Mx' when a person indicates this is what they prefer, but not otherwise.

Pronoun choice

The APS style manual recommends you learn the user's preferred pronoun. If it's not clear and you can't ask them, ensure you choose gender-neutral pronouns. The singular 'they' is gender-neutral. It avoids specifying a person's gender.

You can use 'they' or 'them' when you would otherwise use a singular personal pronoun such as:
- he
- she
- him
- her.

You can also use 'themselves' or 'themself' instead of 'himself' or 'herself'. 'Themself' is an extension of using 'they' for a single person.

Correspondence

All general correspondence should not include pronouns.

When writing directly to an external party and we know they have specified their gender, the recipient's pronoun preference can be included.

The TPB registration form includes the following gender options:
- male
- female
- do not wish to disclose
- indeterminate, intersex, or unspecified.

Note: This question is **not** mandatory and **will not** appear on the TPB Register.

The TPB registration form includes the following title options:
- Mr
- Ms
- Miss
- Mrs
- Mx
- Dr
- Hon
- Prof
- Rev

Signature blocks

Signature blocks

When emailing individual tax practitioners, ensure you have created your own official TPB signature block and your contact details are up to date. This will be sufficient for providing your contact information for ad hoc tailored emails.

There are 2 signature block options. A full version for external emails and a short version for internal emails.

Note: The full version can be used for both external and internal emails, whereas the short version must only be used for internal emails.

Using Chair's and Secretary's signature blocks

Do not use the Chair's signature block unless you have explicit authorisation to do so for a specific document.

Use Secretary's electronic signature block only on FINAL documents, not drafts.

The Chair or the Secretary must have given approval for use of their signature in a template or documents.

Full version (external and internal):

Full Name
Position Name | Team | Tax Practitioners Board
P 00 0000 0000 **E** name.surname@tpb.gov.au
Optional line for working hours or other business details

tpb.gov.au | in X ▶ ⊙

Australian Government | TAX PRACTITIONERS BOARD

Short version (internal only):

Full Name
Position Name | Team | Tax Practitioners Board
P x00000 **E** name.surname@tpb.gov.au

Clear language and writing style – Plain language and links

Plain language and word choice

- Write in plain language and choose simple words that people use everyday.

- Keep sentences short – average of 15 words and maximum 25 words. Short sentences help to scan content.

- Avoid unusual words, phrases and jargons.

- When using acronyms, expand on their first use.

- Use personal pronouns such as 'we', 'you', 'us'.

- Use active voice as far as possible as it makes it clear who must do what.

For suggestions of words to avoid and use, refer to the [Style Manual](#)

Example of using active voice

✔ We will assess your application within 30 days.

✘ Applications are assessed within 30 days.

Using links

Use (hyper)links only when they support a user need.

Links reduce readability as they are distracting. Where possible, put links at the end of sentences.

Write link text that describes the destination in clear words. Links like 'click here' or 'more information' don't give the user any information about the destination.

It's best to match the content of the link text to the linked page so the user knows they have reached the right place.

For example:

✔ For a list of acceptable POI documents, refer to [Proof-of-identity checks for tax practitioners](#)

✘ [Click here](#) for a list of acceptable POI documents.

Clear language and writing style - Lists

Using lists

Lists are a series of items. All lists have a lead-in phrase to introduce the list.

Use lists to help users skim information, group related information, show an order of steps or arrange information by importance.

Lists can be ordered, unordered or numbered.

- A bullet list can be ordered or unordered.

- A numbered list is always ordered.

Don't use a list if you have only one item.

If possible, avoid content with too many lists as it will be hard to follow.

Using punctuation in lists

Use minimal punctuation for all lists.

In a bullet or numbered list, **do not use semicolons (;) or commas (,)** at the end of list items. It clutters the list and makes it hard to read.

Only include 'and' or 'or' after the second-last list item if it is critical to meaning, for example, in a legal context.

Only use a full stop for the last item in a list, unless each item is a full sentence.

Avoid using a multilevel list and if you must use one, don't use more than 2 levels.

For more information about the types of lists, refer to the Style Manual

Writing dates

Follow Australian convention for dates.

In general use numerals for the day and year but spell out the month.

Example: 16 September 2021 or Thursday 16 September 2021

Avoid writing dates entirely in numbers. Don't include any punctuation and don't shorten dates in text.

Where you must write in full numerals, use an unspaced slash using the format day/month/year and use single digits for single digit days and months.

Example: 16/9/2021

For financial years, use an en dash ('Ctrl' + '-') without any spaces on either side.

Example: 2020–21

Use 'from' and 'to' in spans of years.

Example: from 2019 to 2021

Writing time

- When writing time, use a colon (:) between the hours and minutes. Use 'am' or 'pm' in lower case, with a non-breaking space (Ctrl + Shift + Spacebar) after the number.

- You can use two zeros to show the full hour but not essential.

Example: The meeting will start at 9 am and finish at 10:30 am.

- Use 'noon', 'midday' or 'midnight' instead of 12 am or 12 pm where possible to make it easier for people to be certain of the time.

Time zones

- The time zones we commonly refer to are:
    - EST (Eastern Standard Time)
    - EDT (Eastern Daylight-saving Time)
- The addition of 'A' (to represent 'Australian') to the front is included.
- The time zone is written first, followed by the time.

Example: AEST 11:30 am and AEDT 11:30 am

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Style rule and conventions – Numbers and measurements

Style for numbers and measurements supports accessibility and readability for users. Numbers as numerals are generally easier for people to scan. Numbers as words remain a convention that people expect in some types of content, such as formal communications.

Use numerals for 2 and above in text
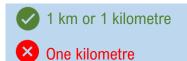
In text, the general rule is:

- use numerals for '2' and above
- write the numbers 'zero' and 'one' in words.

We follow this rule when writing website content, social media posts and news articles.

When writing formal communications such as media releases and external letters, write the numbers 'zero' to 'ten' in words, then numerals for '11' and above.

Units of measurement

Always use numerals to report a measurement unless it is a large rounded number.

✅ 1 km or 1 kilometre

❌ One kilometre

Use a combination of numerals and words for large numbers over a million when they are rounded.

Example: The company announced a profit of over $2.5 million.

Choosing between a decimal value or fraction

- In text, write decimal values as numerals and fractions as words.
- Use decimals when you need to be precise. Add '0' (zero) before a decimal point for values less than one.
  (for example: 0.75, not .75)
- Use fractions when an exact number is not important.

Style rule and conventions – Percentages and telephone numbers

Percentages

- Use the percentage sign next to a numeral in text, don't use a space between the number and the sign.

  ✅ 25%   ❌ 25 %

- Avoid starting a sentence with the percentage. Reword the sentence or write the percentage out in words in these situations.

- Avoid using percentages to describe changes. Tell people what the actual increase or decrease is.

  Example: The application fee is now $540. This is a $10 increase from 1 July 2021.

- When using many percentages in your text, put the figures in brackets or use a list to simplify the text.

  Example: In 2020, the number of registered tax practitioners increased in New South Wales (15%), South Australia (8%) and Victoria (5%).

Telephone numbers

Space digits to help people read telephone numbers. Put a non-breaking space between the block of digits.

Example
- A landline number: 00 1234 1234
- A mobile number: 0400 000 000
- An Australia-wide landline number: 1300 000 000

Punctuations

Write simple sentences with minimal punctuation. Use brackets, colons, semicolons or en dashes only to make the sentence clearer for readers.

Don't use exclamation marks in formal content.

Write direct speech in single quotation marks. Example 'Hello, my name is Sarah'

This document only covers rules for some commonly used punctuations. For rules on other types of punctuation, refer to the Style manual or contact TPB Communications.

- Colons
- Commas
- Full stops
- Exclamation marks
- Hyphens
- Quotation marks
- Semicolons

Punctuation marks – Colons, Commas, Exclamation marks, Full stops

Commas

- A comma (,) separates introductory words, phrases and clauses from the main clause of the sentence.

- Use a comma after introductory words, such as greetings and adverbs, or when addressing someone. Using an introductory word gives it emphasis.

Check out the examples in the APS Style manual.

Colons

- A colon (:) helps draw attention to text that follows it.

- Use them to introduce examples, lists or block quotes.

- Don't use a colon when the list flows on as part of a full sentence. For example: The role requires the person to: be flexible, have strong communication skills and presentation skills. This is incorrect.

- Use a colon to give a mathematical ratio. Don't add a space after the colon.

Check out the examples in the APS Style manual.

Full stops

- Don't use a full stop (.) after a web or email address.

  Example:
  Website: tpb.gov.au

  Email:
  communications@tpb.gov.au

- Use full stops at the end of sentences with link text but don't include the full stop in the link itself.

  Example: For a list of conditions we have imposed, refer to Conditions of registration.

- Don't use full stops in page headers or footers and after symbols or units of measurement.

For further information and examples, refer to Full stops in the APS Style Manual

Exclamation marks

- Don't use exclamation marks (!) in formal content.

- Use them sparingly in less formal content, such as social media posts, as exclamation marks can create a sense of panic or stress.

- Use only one exclamation mark when you use them at the end of a sentence you want to emphasise. Exclamation marks can lose their emphasis if you use too many or too often.

Check out the examples in the APS Style manual.

Hyphens

Below are some general rules when using hyphens. When in doubt check a dictionary.

Use hyphens (-) when:

- the last letter of a single-syllable prefix is a vowel and the word that follows begins with the same vowel (examples: de-emphasise, multi-item)

- two syllable prefixes ending in a vowel other than 'o' and followed by another vowel (examples: anti-inflammatory, semi-official)

- when linking a prefix to a word that starts with a capital letter (example: un-Australian)

- many words starting with the prefix 'co-', meaning joint, have hyphens after the 'co' (examples: co-brand, co-worker) and all words formed with 'ex-', meaning former, are hyphenated (example: ex-president).

- when a prefix is followed by a number (example: pre-2010)

- to link elements of compound words as a phrase but generally only when they are used before a noun as adjectives and not when the phrase is after the noun in a sentence.

  Examples:

  - up-to-date reports can be extracted from this tool

  - is this the most up-to-date report?

  - make sure your address is up to date.

Most suffixes are written without hyphens.

Examples: readable, colourful, advertise.

For further information and examples, refer to the Style Manual.

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Punctuations – Quotation marks, semicolons and italics

Quotation marks

- Use single quote marks (') to:
  - show direct speech
  - refer to certain kinds of titles
  - draw attention to a word you're defining.
- For quotations within quotations, use double quotation marks (").
- Don't use quotation marks for long quotations. Format long quotes as block quotes. They are usually indented from the text margin and sometimes set in a smaller font size or a different font.

Semicolons

- Semicolons (;) link sentences but overuse can complicate sentences.
- Use semicolons to link 2 sentences that share closely related information. Sentences should be short, in plain language no longer than 25 words. Instead of a semicolon, consider using either:
  - a full stop followed by a new sentence
  - a comma before the last item, followed by a conjunction (words such as 'and', 'but','or').
- Do not use a semicolon at the end of each list item for bullet and numbered lists. It clutters the list and makes it hard to read.

Italics

- *Italic* type contrasts with roman type. It draws people's attention to convey meaning.
- Use italics sparingly as it can affect readability and lose effectiveness when too many italicised words appear on a page.
- Use italics for primary legislation and legal cases but not for regulations or bills.
  - Example: *Tax Agents Agent Services Act 2009*, Tax Agent Services Regulations 2022.
- For readability purposes we do not italicise the titles of policy documents, instead we link the content.
  - Example: For further information in relation to compliance with the Code, refer to the TPB Explanatory Paper TPB(EP) 01/2010 Code of Professional Conduct.

Refer to the Style Manual for further information and examples.

Appendix - References

Below is a list of helpful references that are available on SharePoint:

- List of website aliases

- TPB templates

- TPB brand colour palette

- TPB email signature blocks