



Australian Government



**TAX
PRACTITIONERS
BOARD**

TAX PRACTITIONERS BOARD
ANNUAL REPORT
2022–23



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Australian Government



**TAX
PRACTITIONERS
BOARD**

The Hon Stephen Jones MP
Assistant Treasurer and Minister for Financial Services
Parliament House
CANBERRA ACT 2600

Dear Minister

In accordance with section 60-130(1) of the *Tax Agent Services Act 2009*, I present this report on the operations of the Tax Practitioners Board in the financial year 2022–23.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter de Cure'.

Peter de Cure AM
Chair, Tax Practitioners Board

26 September 2023

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Year in review

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1 Year in review

I am pleased to present the 2022–23 annual report of the Tax Practitioners Board (TPB) and report on the achievements of the TPB over the period.

Our role as a regulator is to support both consumers and tax practitioners, and to enhance community confidence in the tax system. This requires a careful balance, to provide support and guidance to encourage voluntary compliance while deterring and addressing higher risk tax practitioners.

The reporting period saw increased scrutiny of the tax profession, tax administration and associated regulatory frameworks. TPB cases against a former PricewaterhouseCoopers (PwC) partner, Mr Peter-John Collins, and PwC, have raised broader issues about professional integrity, confidentiality and conflict management. These issues are subject to ongoing investigations by several agencies, including the TPB and the Australian Federal Police. As such, further comment on these operational matters would not be appropriate.

The TPB has responded in various strategic ways to address the issues and improve public confidence. We supported the Australian Government and various parliamentary enquiries with transparency, describing the risks we assessed and their management, consistent with our current legal framework.

The TPB encourages all tax practitioners to review and update their processes to self-regulate their own governance, performance, integrity and accountability and their approach to transparency. During 2022–23, we continued to ensure that tax practitioners were both encouraged and enabled to provide quality and ethical taxation services while maintaining the high levels of trust placed in them by their clients, the Australian public.

We did this by providing guidance and educational materials and activities which continue to be popular. These included 21 webinars to support tax practitioners to improve their compliance with the law and their services to their clients. The webinars attracted over 52,000 attendees, and many more viewers who accessed them via our YouTube channel. In addition, we had over 68,400 subscribers to our monthly newsletter, *TPB eNews*.

While most tax practitioners act lawfully and ethically, the TPB received over 2,400 complaints and referrals in 2022–23. With transparency and cooperation from tax practitioners, many matters can be resolved easily and quickly. Highest risk cases or issues are addressed by further enquiries, investigation, sanctions or litigation.

Our compliance program focused on higher risk behaviours that harm clients, the Australian community, the tax profession, and the tax system. These risks include fraud on clients or the system. We work closely with partner agencies to expose such risks.

Schemes involving tax avoidance or evasion, which may attract promoter penalty laws, will continue to be an investigation priority. Some of these schemes involve multinational tax avoidance and tax haven secrecy tax evasion. The TPB supports the Shadow Economy Taskforce, targeting schemes that operate in secrecy outside the tax system. In 2022–23, we addressed 496 shadow economy cases.

Unregistered preparers can be associated with fraud and tax misconduct. Those outside the system posing high risk will be taken before the courts, with the TPB seeking injunctions and penalties. We support clients of unregistered preparers by explaining the regulatory system, and assisting them to re-engage with the tax system via a registered tax practitioner and/or the Australian Taxation Office (ATO). We acknowledge the public support provided by a number of Australian Government funded tax clinics across Australia.

With intelligence from partner agencies, including the ATO's risk behaviour model, 'agents of threat' can be more quickly identified and addressed. This includes a focus on systemic issues such as ensuring proper client identification, improving data and cybersecurity, exercising reasonable care in determining the client's circumstances and the applicable tax law, and ensuring compliance with superannuation obligations. In 2022–23, we focused on those tax practitioners who acted to undermine superannuation integrity, breaching self-managed superannuation funds' audit or other trustee obligations.

Tax practitioners have a privileged position enabling them to support clients in engaging the tax and superannuation systems. Trusted tax advisers must lead the way with their own tax compliance. We again targeted advisers in breach of their personal tax obligations, as individuals and for their associated entities.

Highest risk cases of misconduct are subject to sanctions in order to protect clients and the public. We are transparent about sanction decisions by publishing details on our public register. This publication supports the majority of tax practitioners acting professionally and ethically, creating a broader deterrent effect.

The past year saw broader media coverage of TPB compliance matters, including more than 8,300 news items, and increasing community awareness. One feature of closer public engagement was an increase in our registry search services, by 28%, or over 2,127,000 searches, in 2022–23.

Our compliance programs are an essential component in upholding the integrity of the tax system and building trust and confidence in the profession. The TPB's commitment to protecting clients and the public from tax practitioner misconduct, particularly from those who represent the highest risk of poor behaviour, reduces exposure of clients to fraud and additional tax and penalties.

We continued to invest in our data science and analytical capabilities, with a dedicated team and new technology developed during the year. Upskilling and expanding this team has enabled us to excel in high value work and strengthen our commitment to developing contemporary solutions and generating actionable insights to support decision-making. We also leveraged opportunities to work with our regulatory partners through collaborating and data sharing, to uplift our analytical solutions and strengthen our compliance program.

Our technology team has enabled the TPB's journey to provide modern, reliable, efficient and secure technology solutions for staff, practitioners and the public. We leveraged cloud-based technologies to provide support to the TPB's legislative reform program, increased efficiency through the use of automation, and addressed an ever-evolving cybersecurity landscape.

The TPB engages openly with scrutineers, including the Australian National Audit Office and the Inspector-General of Taxation and Taxation Ombudsman, to address complaints and any systemic issues. We consult heavily with key stakeholders, including members of our Consultative Forum and the Tax Practitioner Governance and Standards Forum, to ensure that the work we do is informed by appropriate consultation with, and input from, the profession. I want to specifically acknowledge and thank tax practitioners and association representatives who have shared their time and expertise in reviewing and improving our work.

We are grateful for the support of government and stakeholders in ensuring that our regulatory regime is fit for purpose. Reforms addressing some of the recommendations of the 2019 independent review of the TPB are before the parliament. The TPB looks forward to recently announced short-term and long-term reforms to strengthen the tax and regulatory systems. The TPB is committed to implementing government priorities and any reforms which support public trust and professional standards.

The TPB is an independent body that prides itself on working well with government and partner agencies. We are committed to having close working relationships with our Minister and public service colleagues to support government priorities. Their trust in us was evident in the significant investment of increased funding into our compliance program from 2023–24 onwards.

On behalf of the Board, I thank the Commissioner of Taxation and his dedicated team for their ongoing and crucial support to the TPB. My colleagues on the Board, our leadership team and, most importantly, our own TPB people also deserve thanks for their commitment to service, their innovations and their skills and expertise, throughout a busy and challenging year.

Finally, I thank those tax practitioners who have so ably, ethically and diligently supported our community throughout the past 12 months. You are a credit to your profession and our nation.



Peter de Cure AM

Chair



About the Tax Practitioners Board

2

2 About the Tax Practitioners Board

The Tax Practitioners Board (TPB) is the Australian Government body responsible for the registration and regulation of tax agents and business activity statement (BAS) agents, collectively known as tax practitioners. The TPB is also responsible for ensuring compliance with the *Tax Agent Services Act 2009 (TASA)*, including its Code of Professional Conduct.

Our purpose, as set out in the *Tax Practitioners Board Corporate Plan 2022–23*, is ‘to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct’.

The TPB is an independent statutory body comprising a Board appointed by the Minister. Board members are appointed in their professional and personal capacities and have diverse backgrounds in a range of related fields. The Board is responsible for administering and investigating practitioners, and for making disciplinary decisions and applying sanctions in appropriate cases.

The Board is supported by staff, including the CEO Secretary, who are made available by the Commissioner of Taxation under the provisions of the TASA. The CEO Secretary is responsible for the staff, resources and day-to-day operations of the organisation.

The TPB resides in the Treasury portfolio, under Program 1.2 of the Australian Taxation Office (ATO), and reports to the Assistant Treasurer. Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Commissioner of Taxation is the accountable authority for the TPB.

While the TPB currently operates with statutory independence and reports directly to the Minister, the TPB’s funding is derived through ATO program funding. This issue is under consideration, following the government’s response to the Review of the Tax Practitioners Board and *Tax Agent Services Act 2009* conducted by Mr Keith James (James Review).

Tax practitioners

Tax practitioners must be registered with the TPB to provide taxation services for a fee or other reward. TPB registration ensures that practitioners have the qualifications and experience necessary to provide tax practitioner services, meet the ‘fit and proper person’ requirements of the TASA, and have appropriate professional indemnity insurance cover to protect the public, including consumers.

The most recent statistics from the ATO indicate that registered tax practitioners lodged 63% of all 2021–22 individual income tax returns and 96% of all 2021–22 non-individual income tax returns. In the self-assessment environment in which we operate, the TPB ensures that tax practitioners maintain the required high standards of technical knowledge and ethical conduct so that Australians can rely on the quality advice their registered tax practitioner provides.

At 30 June 2023, the total registered tax practitioner population was 71,819, composed of 45,419 tax agents, 17,065 BAS agents and 9,335 tax (financial) advisers. Registered tax practitioners are active across Australia and overseas, as shown in Table 1.

Tax (financial) advisers, who previously were regulated by the TPB, have transitioned to a new regulatory framework under the *Financial Sector Reform (Hayne Royal Commission Response – Better Advice) Act 2021*. However, at 30 June 2023, 9,335 tax (financial) advisers remained registered with the TPB.

Table 1: Tax practitioners by location at 30 June 2023

State	Population
Australian Capital Territory	1,056
New South Wales	24,164
Northern Territory	408
Queensland	14,135
South Australia	3,923
Tasmania	923
Victoria	19,666
Western Australia	7,517
Overseas	27

Functions

The TASA sets out the powers and functions of the TPB for the registration and regulation of tax agents and BAS agents. Under the TASA, our functions include:

- administering the registration system for ‘tax practitioners’ – individuals and entities that provide tax services – namely, tax agents and BAS agents
- administering the Code of Professional Conduct
- issuing guidance on relevant matters to support tax practitioners and consumers
- investigating conduct that may breach the TASA, including non-compliance with the Code of Professional Conduct, conduct resulting in a tax practitioner no longer meeting the ‘fit and proper person’ requirement for registration, and breaches of the civil penalty provisions
- resolving complaints lodged about practitioners and unregistered preparers
- applying administrative sanctions for Code of Professional Conduct non-compliance
- seeking Federal Court of Australia (Federal Court) civil penalty orders in response to breaches by registered tax practitioners and unregistered preparers.

In addition to the TASA, we administer the:

- Tax Agent Services Regulations 2022 (TASR), which set out the broad requirements for registration, applicable fees, and the provisions for recognising professional associations
- Tax Agent Services (Specified BAS Services No.1) Instrument 2020, which declares certain services under the Australian Government’s COVID-19 stimulus measures as BAS services
- Tax Agent Services (Specified BAS Services No. 2) Instrument 2020, which declares certain services to be BAS services.

The legislation is available at [legislation.gov.au](https://www.legislation.gov.au).

As part of our regulatory role, we can seek civil penalties through the Federal Court for improper conduct by registered tax practitioners and unregistered preparers. For example, civil penalties may apply where an unregistered preparer advertises tax agent services or provides tax agent services for a fee or other reward, or where a registered tax agent or BAS agent knowingly or recklessly makes false or misleading statements to the Commissioner of Taxation.

The TPB may disclose official information in response to formal requests, including ministerial requests and requests under the TASA and the *Freedom of Information Act 1982*. Appendix A provides a summary of disclosures in 2022–23.

Board

The Board is responsible for the strategic direction and governance of the TPB.

The Board also makes disciplinary decisions and applies sanctions to tax practitioners in appropriate cases.

The Board delegates routine decision-making (not subject to appeal) to the CEO Secretary.

The Board also consults with stakeholders, through the TPB's Consultative Forum and the Tax Practitioner Governance and Standards Forum.

Members

During 2022–23, eight people served on the Board (including the Chair), all of whom served part time.



Peter de Cure AM (Chair)

Ian Klug AM concluded his service as Chair on 17 May 2023. We thank him for his outstanding service and commitment.

At 30 June 2023, the members of the Board were Peter de Cure AM (Chair), Debra Anderson, Andrew Conway, Steven Dobson, Peter Hogan, Craig Stephens and Judy Sullivan.

The following biographies provide details of their qualifications and experience.

Peter is a Fellow of the Australian Institute of Company Directors and a Fellow of Chartered Accountants Australia and New Zealand, and holds a Bachelor of Economics from the University of Adelaide.

His experience in tax matters was developed over a 25-year career as a tax partner with KPMG, and 16 years as a registered tax agent.

Peter is a member of the South Australian Government Remuneration Tribunal. He is Chairman of the South Australian Fire and Emergency Commission, the Royal Flying Doctor Service South Australia and Northern Territory, Wirra Wirra Vineyards, the Gifford Hill Joint Venture and Gifford Hill Pty Ltd, Accord Property Holdings Pty Ltd and the Accord Property Development Fund, and the Advisory Board of Tim Adams Wines; and a director of Variety the Children's Charity South Australia.

Peter was appointed to the Board in July 2017 and reappointed in October 2020 and May 2023. He was appointed as Chair in May 2023.



Debra Anderson

Debra is a registered tax practitioner with extensive experience as a BAS agent and tax agent. She is a Fellow of the Institute of Public Accountants and a member of the Australian Institute of Company Directors and The Tax Institute.

Debra specialises in tax and technology for small business, has a Master of Business Administration and has worked extensively with the ATO on matters relating to tax practitioners and small business.

Debra was appointed to the Board in February 2019 and reappointed in December 2021.



Andrew Conway

Andrew is the Group Chief Executive Officer and a Fellow of the Institute of Public Accountants (IPA) and has held senior executive positions within the accounting profession for more than 15 years.

Prior to working with the IPA, Andrew was a chief of staff and senior adviser in the Australian Government Treasury ministry. Andrew recently completed a post-graduate course in Artificial Intelligence.

Andrew is an adjunct professor at Deakin University, where he led the establishment of the IPA-Deakin SME Research Centre and was appointed a Vice Chancellor's Distinguished Fellow.

In addition, Andrew is a Professor of Accounting (honoris causa) at Shanghai University of Finance and Economics. Andrew represents the accounting profession on a range of committees in Australia and globally, including the International Federation of Accountants.

Andrew was appointed to the Board in March 2022.



Steven Dobson

Steven holds a Bachelor of Business from RMIT University and a Master of Business Administration from Murdoch University. He is a Graduate of the Australian Institute of Company Directors.

Steven is a former member of the Western Australia Police Force and an experienced government board member and financial planner. He is Chairman of Greyhounds Western Australia and a director of Dobson Financial Planning.

Steven's previous governance roles include 10 years with the Small Business Development Corporation of Western Australia as a board member and Chair. He has been a board member of the Gaming and Wagering Commission of Western Australia and a member of the Australian Securities and Investments Commission Financial Advisers Consultative Panel, and held other board roles within the not-for-profit and sporting communities.

Steven was appointed to the Board in March 2022.



Peter Hogan

Peter is a Chartered Accountant with over 50 years of experience. He began his career at the ATO before moving into the private sector and becoming a corporate tax partner with PricewaterhouseCoopers (now PwC Australia).

Peter recently completed a six-year term on the Advisory Board of the Australian Charities and Not-for-profits Commission, and has served on the boards of a number of listed public companies on the ASX and the Singapore Stock Exchange.

He has served as Deputy Chair of Villa Maria Catholic Homes Ltd and a director and Treasurer of Edmund Rice Foundation (Australia) Ltd, and is a former chair of St Bernard's College, Essendon. Peter currently serves on the board of the Don Bosco Brunswick Youth Foundation Inc.

Peter was appointed to the Board in August 2021.



Craig Stephens

Craig is a Fellow of the Institute of Chartered Accountants in Australia and a Graduate Member of the Australian Institute of Company Directors. He holds a Bachelor of Commerce from the University of Tasmania.

Craig has extensive tax experience, having recently retired as a partner with BDO Australia in Hobart. He is a registered tax agent and has worked in business services and taxation roles for over 40 years. Craig has undertaken many forensic accounting and valuation reports and was previously a registered company auditor and registered self-managed superannuation fund auditor.

Craig was appointed to the Board in October 2020.



Judy Sullivan

Judy is Principal Solicitor at Judy Sullivan Consulting Pty Ltd. She holds degrees in economics and law from the Australian National University and a Master of Laws from the University of Sydney, and is a Graduate of the Australian Institute of Company Directors.

Judy was previously a tax partner at King & Wood Mallesons and PwC, and a senior tax lawyer at Mallesons Stephen Jaques, Gilbert + Tobin and Ernst & Young.

She has been a member of committees and working groups for the Law Council of Australia and the ATO, a member of the Advisory Committee to the Board of Taxation, and Deputy Chair of the Australian Capital Territory Gambling and Racing Commission.

Judy was appointed to the Board in October 2020.

Committees

The TASA empowers the Board to form committees with delegated authority to make certain decisions. The committee structure enables the Board to make timely decisions efficiently, particularly in relation to conduct matters.

Audit and Risk Committee

The Board's Audit and Risk Committee does not have any powers under the PGPA Act but fulfils a key role in providing advice to the Board and staff on governance and risk matters.

The TPB provides assurances to the ATO Audit and Risk Committee (ATO ARC) under section 17 of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). The details of the ATO ARC are outlined in the ATO annual report.

Board Conduct Committee

The Board Conduct Committee considers cases of practitioner conduct that may lead to decisions to:

- reject registration applications
- impose conditions on registrations
- issue orders requiring a tax practitioner to take certain actions
- suspend or terminate registrations (or apply other sanctions)
- extend investigation periods.

Professional Practice Committee

The Professional Practice Committee is tasked with:

- developing strategic advice and policy relating to the TPB's professional practice requirements for registered tax practitioners
- identifying and addressing issues relating to registered tax practitioners and consumers

- consulting with, and considering information provided by, stakeholders throughout the development of the Board's professional practice policies and guidance material
- overseeing the Board's role in the implementation of relevant legislative provisions.

Recognised Professional Associations Committee

The Recognised Professional Associations Committee is tasked with administering the TPB's system for accrediting professional associations. The committee's role includes:

- making decisions in relation to applications received from professional associations for accreditation as a recognised professional association under the TASR
- undertaking an annual declaration process to ensure that recognised professional associations continue to meet the eligibility requirements for accreditation under the TASR
- consulting with, and considering information provided by, stakeholders throughout the development of guidance material relating to the TPB's recognition of professional associations
- overseeing the Board's role in the implementation of relevant legislative provisions relating to the TPB's recognition of professional associations.

Being a voting member of a TPB-recognised professional association is an eligibility requirement under certain pathways for registration as an individual tax agent or BAS agent. Details of the associations that were recognised at 30 June 2023 are provided in Appendix B.

Organisation

Under the TASA, the TPB consists of the Board members appointed by the Minister.

They are assisted by ATO staff made available by the Commissioner of Taxation. Those staff are accountable to the CEO Secretary, a senior public servant appointed by the Commissioner of Taxation.

The CEO Secretary is supported by staff across the functional areas outlined below.

Board

Provides strategic direction and oversees the governance of the TPB.

CEO Secretary

Manages staff, operations, resources and corporate governance in line with the Board's decisions.

Assistant Secretary

Manages policy, reform, and corporate governance in line with the Board's decisions.

Functional areas

Client Services

- Provides support for practitioners, through assessing new registration applications, renewal applications and annual declarations.
- Ensures registration compliance.
- Administers registration cancellations due to deaths, surrenders, failure to meet registration requirements or failure to renew.
- Provides telephony and contact services, including providing registration information to tax practitioners.

Law and Compliance

- Resolves complaints.
- Conducts risk assessments and investigations.
- Manages litigation to ensure tax practitioner compliance with the TASA.
- Manages any legal risk, including through the provision of advice and appropriate information management.

Policy and Legislation

- Leads the legislative and policy work program.
- Works with Treasury to influence and implement legislative reform and provide policy guidance on how the law operates.
- Manages relationships with key stakeholders, including the Minister, Treasury, other government agencies, and recognised professional associations.

Corporate Services

- Is responsible for:
 - corporate and strategic planning
 - governance and risk management
 - secretariat services
 - people management
 - communications
 - finance management.

Technology

- Manages, develops and maintains IT systems and technology.
- Operates and maintains the availability of the TPB website, including a portal to enable registration activities for practitioners as well as the TPB Public Register.

Data Analytics and Science

- Develops analytical models and solutions using data.
- Delivers self-service tools and ad hoc reporting solutions.
- Cultivates awareness on data literacy, governance and ethics.

CEO Secretary

The CEO Secretary is responsible for managing staff, operations, resources and corporate governance in line with the Board's decisions. The CEO Secretary authorises staff to act on his behalf while retaining full responsibility and maintaining decision-making quality assurance.



Michael O'Neill commenced in the role of CEO Secretary of the TPB in August 2018.

A lawyer with extensive public service experience, Michael joined the TPB from the ATO, where he was Chief Risk Officer, following senior leadership positions in investigations, advice, litigation, and law reform. He also has experience in private practice.

Michael holds a Master of Laws from the University of Sydney.

Staff

This section provides data on staff for information only. All TPB staff are made available by the Commissioner of Taxation and covered by the report on management of human resources in the ATO annual report.

At 30 June 2023, the TPB had 133 ongoing and five non-ongoing staff members. They operated across four locations, as shown in Table 2.

Table 2: Ongoing and non-ongoing employees by location at 30 June 2023

Region	2022	2023
Australian Capital Territory	15	13
New South Wales	71	66
Queensland	31	27
Victoria	29	32
Total	146	138

Our total number of staff decreased by eight (5%) during the financial year. Table 3 shows the changes in staff numbers by functional area.

Table 3: Ongoing and non-ongoing employees by functional area at 30 June 2023

Functional area	2022	2023
Office of the CEO Secretary	3	3
Client Services	33	35
Law and Compliance	71	64
Policy and Legislation	6	7
Corporate Services	15	13
Technology & Data Analytics and Science	18	16
Total	146	138

Women's participation increased slightly to reach 59% in 2022–23. Table 4 shows a breakdown of the workforce by classification and gender.

Table 4: Ongoing and non-ongoing employees by classification and gender at 30 June 2023

Classification	2022			2023		
	Female	Male	Total	Female	Male	Total
Senior Executive Service Band 2	0	1	1	0	1	1
Senior Executive Service Band 1	0	0	0	1	0	1
Executive Level (EL) 2HWV ^a	1	0	1	1	0	1
EL 2	4	5	9	2	4	6
EL 1	11	15	26	12	14	26
Australian Public Service (APS) 6	27	21	48	25	22	47
APS 5	16	9	25	12	6	18
APS 4	15	9	24	16	6	22
APS 3	11	1	12	13	3	16
APS 2	0	0	0	0	0	0
Total	85	61	146	82	56	138

^a Staff assigned to duties in the Executive Level 2 higher work value zone.

Note: No TPB staff identified as another gender category.

Table 5 shows the numbers of full-time and part-time employees at each classification level.

Table 5: Ongoing and non-ongoing employees by full-time and part-time employment at 30 June 2023

Classification	2022			2023		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Senior Executive Service Band 2	1	0	1	1	0	1
Senior Executive Service Band 1	0	0	0	1	0	1
Executive Level (EL) 2HWV ^a	1	0	1	1	0	1
EL 2	7	2	9	5	1	6
EL 1	23	3	26	25	1	26
Australian Public Service (APS) 6	41	7	48	41	6	47
APS 5	20	5	25	11	7	18
APS 4	23	1	24	21	1	22
APS 3	8	4	12	10	6	16
APS 2	0	0	0	0	0	0
Total	124	22	146	116	22	138

^a Staff assigned to duties in the Executive Level 2 higher work value zone.

Table 6 shows the representation of employees belonging to diversity groups increased across all groups measured in 2022–23.

Table 6: Ongoing employees belonging to diversity groups at 30 June

Group	2022 %	2023 %	Change percentage points
Aboriginal and/or Torres Strait Islander	0.7	2.3	+1.6
Culturally and linguistically diverse	18.8	21.1	+2.3
Lesbian, gay, bisexual, transgender, intersex (LGBTI+)	2.1	2.3	+0.2
Mature age (>50 years)	37.5	39.8	+2.3
With disability	3.5	5.3	+1.8

Remuneration of key management personnel

To provide transparency and accountability, and in accordance with section 17CA of the PGPA Rule, the TPB is required to disclose key management personnel remuneration. Key management personnel are defined as ‘those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly’.

The CEO Secretary and Assistant Secretary are included in the ATO’s annual report as they are ATO employees.

The Remuneration Tribunal sets the remuneration and conditions for Board members. Further information can be found at remtribunal.gov.au.

Table 7 provides details of the remuneration provided to TPB Board members in 2022–23.

Table 7: Key management personnel remuneration in 2022–23

Name	Position title	Short-term benefits			Other benefits and allowances	Post-employment benefits			Other long-term benefits			Total remuneration ^a
		Base salary	Bonuses			Superannuation contributions	Long service leave	Other long-term benefits	Termination benefits			
Peter de Cure	Chair	\$48,569	\$0	\$0	\$0	\$5,123	\$0	\$0	\$0	\$0	\$0	\$53,692
Andrew Conway	Member	\$20,269	\$0	\$0	\$0	\$2,136	\$0	\$0	\$0	\$0	\$0	\$22,404
Craig Stephens	Member	\$45,103	\$0	\$0	\$0	\$4,765	\$0	\$0	\$0	\$0	\$0	\$49,868
Debra Anderson	Member	\$60,374	\$0	\$0	\$0	\$8,285	\$0	\$0	\$0	\$0	\$0	\$68,659
Judith Sullivan	Member	\$34,587	\$0	\$0	\$0	\$3,653	\$0	\$0	\$0	\$0	\$0	\$38,241
Peter Hogan	Member	\$30,726	\$0	\$0	\$0	\$3,209	\$0	\$0	\$0	\$0	\$0	\$33,936
Steven Dobson	Member	\$38,467	\$0	\$0	\$0	\$4,035	\$0	\$0	\$0	\$0	\$0	\$42,502
Ian Klug	Former Chair	\$110,347	\$0	\$0	\$0	\$11,267	\$0	\$0	\$0	\$0	\$0	\$121,615

^a Totals may differ from the sum of components due to rounding.

Corporate governance and risk management

Our corporate governance framework seeks to fulfil our public sector governance, performance and accountability obligations while encouraging innovation and continuous improvement.

Our governance systems ensure that we deliver our objectives in a transparent and accountable manner, consistent with the PGPA Act.

Board oversight

The Board met 10 times during 2022–23, to provide strategic direction and oversight of the activities and performance of the TPB.

At those meetings, the Board was presented with a range of governance reports, including:

- the business report outlining our operations over the previous month
- the performance report for the preceding quarter, highlighting achievements and challenges against the strategic objectives and performance measures of the 2022–23 corporate plan.

The quarterly performance reports are also provided to the ATO ARC. Our CEO Secretary or a delegate attends relevant ATO ARC meetings during the year as part of our PGPA Act governance processes.

The TPB Audit and Risk Committee aims to provide the necessary advice and assurance to the Board that the TPB has an appropriate governance framework and processes in place to meet our strategic objectives and our obligations under the PGPA Act regime. In 2022–23, the committee met twice to evaluate the governance and risk effectiveness of our organisation. Matters considered included our corporate risk register and corporate plan.

Planning and reporting

Each year, in line with the requirements of the PGPA Rule, we submit our corporate plan and annual report to the Minister, Treasury, and the Department of Finance.

Our annual report includes an annual performance statement that reflects our results against the deliverables and performance criteria set out in the Treasury portfolio budget statements and our corporate plan.

Managing risk and fraud

The Commonwealth Risk Management Policy 2023 and section 16 of the PGPA Act require Australian Government entities to implement effective risk management practices and standards. As part of the ATO entity under the PGPA Act, the TPB implements the ATO Risk Management Framework mandated by the Commissioner of Taxation.

We do this through the TPB Risk Management Framework, which follows the requirements of the ATO framework while meeting the additional requirements of the TPB Board. The TPB framework seeks to ensure that the effects of uncertainty in terms of strategic and operational risks are assessed and addressed in accordance with ATO and broader Australian Government requirements. It also incorporates specific processes to address and minimise the incidence of internal fraud.

The TPB's CEO Secretary is the approving officer for the TPB Risk Management Framework. The framework is monitored, reviewed and endorsed by the TPB Audit and Risk Committee, which oversees the framework and considers the risk updates. The TPB Board is also updated on current and emerging risks as well as mitigation strategies. Assurance is provided to the ATO ARC that risk is being effectively identified and appropriately managed throughout the TPB.

During 2022–23, we continued to manage both strategic and operational risks, adapting to changes in our internal and external operating environment by conducting regular risk reviews and iterating the risk register. The register is reviewed by the Board, through its own risk committee, and by the ATO ARC. In doing so, we maintained appropriate systems and internal controls for the oversight and management of risk.

We are continuing to refine the risk management framework to better comply with best practice and Australian Government requirements, particularly the Commonwealth Risk Management Policy 2023.





Performance

3

3 Performance

Highlights of 2022–23

Compliance activities targeting highest risk tax practitioners, powered by enhanced use of data analytics, were a particular focus of the TPB in 2022–23. This work led to increases in the number of cases that resulted in Board sanctions, and the number of terminations.

We produced guidance materials to help existing and potential tax practitioners understand and fulfil the requirements of registration. We also worked with stakeholders and produced expert submissions to support policy and legislative reform, including changes to our operating framework.

Support the government’s areas of focus and reform

We continue to support the Australian Government’s response to the Review of the Tax Practitioners Board and *Tax Agent Services Act 2009* conducted by Mr Keith James (James Review). Our role has involved working with the TPB’s Consultative Forum and the Tax Practitioner Governance and Standards Forum to consider the review’s recommendations, and working with Treasury to implement law changes and policy guidance.

In particular, we sought feedback from forum members in respect of Treasury’s exposure draft legislation and explanatory material to implement the following actions arising from recommendations of the James Review:

- **recommendation 2.1** – amend the object clause of the *Tax Agent Services Act 2009* (TASA) to make it more contemporary and better aligned with the TPB’s role and responsibilities
- **recommendation 3.1** – enhance the TPB’s financial independence by establishing a Special Account

- **recommendation 4.6** – amend the TASA to strengthen the disclosure requirements to require tax practitioners to not employ or use disqualified entities in the provision of tax agent services without approval from the TPB
- **recommendation 4.7** – convert the three-year registration cycle to annual registration to align with the TPB’s administrative annual declaration process
- **recommendation 5.1** – amend the TASA to give the relevant minister the power to supplement the TASA’s Code of Professional Conduct to address emerging or existing behaviours and practices.

In relation to law reform more generally, we continue to consider and provide input and advice to various consultation processes undertaken by other government agencies and regulators. In 2022–23, we provided 11 submissions, on a range of matters, and attended roundtables.

For example, we made a submission to the International Ethics Standards Board for Accountants in respect of its consultation on proposed revisions to its code addressing tax planning and related services. These proposals aimed to strengthen the ethical expectations for professional accountants in business and in public practice when performing tax planning activities for employing organisations or providing tax planning services to clients, respectively.

In collaboration with the Australian Taxation Office (ATO), we supported discussions with Tax Practitioner Governance and Standards Forum members on the Australian Government's areas of focus, such as the establishment of Australian Business Registry Services.

We continued to reduce unnecessary red tape for tax practitioners. Due to the ongoing presence of COVID-19, we have carried on several initiatives to support tax practitioners, in particular:

- extending the annual declaration concession for tax practitioners to support individuals and entities seeking to register or renew their registration with the TPB
- extending the concession for alternative assessments for courses approved by the Board, until 30 June 2024.

These initiatives were implemented in 2020 and continued through 2022–23 due to their success at achieving their objectives.

Investigate applications for registration and address conduct that may breach the TASA

The TPB continues to focus and target its investigations on tax practitioners of greatest risk to the integrity of the tax system, clients' affairs and the integrity of the tax practitioner profession. To achieve this, the TPB is increasingly using data analytics and intelligence sharing with partner agencies to identify tax practitioners who engage in unprofessional and improper conduct.

The use of data analytics has improved the efficiency and accuracy of our profiling and risk assessment of compliance cases, enabling faster allocation and resolution of compliance matters. It has supported earlier intervention for all compliance cases, and resulted in increased efficiencies in progressing and resolving cases.

Data analytics has also facilitated identification of higher risk tax practitioners, and contributed to a 24% increase in the number of tax practitioners terminated by the Board Conduct Committee in 2022–23. Under our Expanded Compliance Program, commencing in 2023–24, existing TPB and ATO systems and modelling will be expanded with new risk engines to identify highest risk practitioners.

The TPB monitors media coverage and court outcomes, and obtains intelligence from other agencies, to help inform and identify compliance activities for our broader work program. We also make enquiries into entities associated with existing compliance matters, to identify related or separate behaviours that may generate new compliance cases.

Our unregistered preparer program achieved strong results in 2022–23, with favourable Federal Court of Australia (Federal Court) decisions in the cases of Franibelle Ordiales and Nathan Williams. Ms Ordiales and Mr Williams were each found to have been providing a tax agent service for a fee or reward while unregistered, in contravention of the TASA. The TPB will continue to take legal action against unregistered preparers to deter their conduct, and to provide general deterrence to anyone considering engaging in conduct that breaches the TASA.

Case study: Nathan Williams

Mr Williams, while previously registered with the TPB, was found by the TPB to have failed to pass tax refunds on to his clients. Despite the lapsing of his registration, Mr Williams continued to provide tax agent services for a fee, in knowing contravention of the requirements of the TASA.

We issued him with a 'cease and desist' notice in relation to this behaviour, requiring him to stop providing tax agent services for a fee while not registered with us. Mr Williams acknowledged the notice but continued to prepare and lodge 73 income tax returns for taxpayers in his local community for a fee. He put those taxpayers at risk for his own benefit.

We commenced proceedings in the Federal Court of Australia against Mr Williams, seeking an injunction to stop him from preparing and lodging further returns for taxpayers while not registered as a tax agent. Again, he continued to provide tax agent services contrary to the law.

Mr Williams was found in contempt of the injunction for preparing and lodging seven income tax returns. He did this by obtaining login details of the taxpayers' myGov accounts and completing the returns on their behalf online. Sharing information such as myGov details puts a taxpayer's personal and financial affairs at risk.

In *Tax Practitioners Board v Williams* [2023] FCA 63, the Federal Court imposed a 10-day prison sentence on Mr Williams for his contempt, and a civil penalty of \$80,000 for the lodgement of the 73 income tax returns.

The TPB recently finalised cases into PricewaterhouseCoopers and Peter-John Collins, who had been involved in or turned a blind eye to the receipt of confidential Commonwealth information, which was improperly shared within the firm against the national interest. This confidential information was then used to identify options for tax schemes to side-step or manipulate prospective legislation and policy decisions being made by government. The TPB continues to undertake enquiries to identify all of the individuals involved in the passing of the confidential information and its subsequent use to market tax schemes to clients which resulted in detriment to the tax system and the tax practitioner profession.

The TPB gained significant public prominence due to the PricewaterhouseCoopers investigation. Our January 2023 media release was widely read and sparked both media and parliamentary interest.

During the year, the TPB was mentioned in 8,377 news items across television, radio, press, and online media, a substantial increase compared to 660 news articles in 2022.

As a result, we reached a potential audience of 262 million during 2022–23, a remarkable growth from the 29 million reached in 2021–22. This level of visibility represented an unprecedented level of interest in the TPB and allowed the great work of the Board to be made known.

Other recent compliance cases highlighted the TPB's commitment to responding to and deterring shadow economy behaviours. Tax practitioners were investigated and sanctioned by the TPB for significantly and systemically manipulating corporate and accounting records in order to underreport assessable income and/or overreport deductible expenses.

Substantial amounts of tax shortfalls were identified due to the repeated false or misleading statements made by these now terminated tax practitioners in relation to their personal tax affairs. These individuals were intentionally disregarding or recklessly indifferent to how the tax laws should be applied, and engaged in tax avoidance, tax evasion or frauds on the tax system.

Other tax practitioners have been identified by the TPB as undertaking or inciting creditor-defeating dispositions, phoenix-like conduct, sham contracting, false accounting, and assisting in money laundering and criminal frauds.

The TPB is committed to taking decisive action on tax practitioners who continue to undertake or facilitate tax avoidance or criminal conduct to benefit themselves or their clients, and we work with regulatory and law enforcement partners to ensure that appropriate consequences and sanctions are imposed on individuals engaged in such conduct.

Impose sanctions for breaches of the TASA

The TPB continued to pursue sanctions to address systemic and serious misconduct, targeting the highest risk tax practitioners.

When deciding a case, the Board Conduct Committee may impose several sanctions, of more than one type, ranging in severity through cautions, orders and suspension to termination. The TPB counts the highest level of sanction imposed as the 'outcome' of the case. In 2022–23, the numbers of sanction outcomes increased with respect to cautions, orders and terminations.

The increase in termination outcomes, by 24%, demonstrates the increased focus placed on data analytics and profiling to inform risk assessments undertaken by the TPB's compliance teams, leading to the escalation and investigation of cases involving the highest risk tax practitioners.

Case study: Gregory Kennedy

In *Kennedy and Tax Practitioners Board (Taxation)* [2022] AATA 2316, the Administrative Appeals Tribunal (AAT) affirmed our decision to terminate Mr Kennedy's tax agent registration and preclude him from applying for reregistration for a period of three years.

The AAT refuted the credibility of the excuse that a practitioner is 'too busy' attending to other matters, such as their clients' affairs and community work, to attend to their personal tax obligations.

The AAT also made it clear that the good fame, integrity and character of a tax practitioner are particularly important in a self-assessment system where tax

practitioners are the connection between individual taxpayers and the Commissioner of Taxation, and that the system can only work if tax practitioners are trustworthy.

The AAT specifically stated that it would have imposed a longer non-application period but for the mitigating factors, thereby affirming the appropriateness of the sanction we imposed.

In 2022–23, 16 litigation matters were finalised in the AAT. Five of those matters resulted in published final decisions, all of which affirmed the Board Conduct Committee's substantive decisions in support of our strategic objectives.

Six litigation matters were finalised in the Federal Court, five of which resulted in favourable published final decisions (including one decision of the Full Court of the Federal Court).

In 2022–23, noting our consumer protection role, we opposed requests to stay Board decisions in the AAT, or sought relevant conditions as appropriate. Of the 11 stay decisions made by the AAT (in which seven

requests were refused and four were granted with conditions sought by the TPB), all were favourable and five were published. As a result of our strict approach to opposing stays or seeking relevant conditions on stays, five practitioners withdrew their AAT applications.

Published decisions reinforced our paramount role in protecting consumers and maintaining the integrity of the registered tax practitioner profession through the enforcement of appropriate standards of professional and ethical conduct, while also validating the appropriateness of sanctions we imposed.

Case study: Jacob Thomas

In *Thomas and Tax Practitioners Board [2023] AATA 757*, the Administrative Appeals Tribunal (AAT) refused the stay applications (which we opposed) of Mr Thomas and his two registered tax agent companies.

In considering that the applicants had poor prospects and that public interest considerations would not be served by granting the stays, the AAT decided that there was an overwhelming public interest in refusing the stays, given the applicants

continued to adopt a cavalier approach to their obligations, despite previous TPB investigations and sanctions imposed, necessitating heightened consumer protection and preservation of the integrity of the tax profession.

Issue guidance to support tax practitioners

We drafted, consulted upon and published 10 information products in 2022–23, to assist and support tax practitioners to understand their professional obligations under the TASA.

This included the following new information sheets, which provide targeted and practical guidance to tax practitioners on the TPB's interpretation of core concepts under the TASA:

- *TPB(I) 38/2023 What is a BAS service?*
- *TPB(I) 39/2023 What is a tax agent service?*
- *TPB(I) 40/2023 What is a fee or other reward?*

We also ensured that existing information products were updated to reflect legislative amendments and emerging and contemporary issues. For example, we made updates reflecting the confidentiality obligations which apply to tax practitioners under the tax whistleblowing laws and non-compliance with laws and regulations (NoCLAR) framework, in our information sheet *TPB(I) 21/2014 Code of Professional Conduct – Confidentiality of client information*.

Build organisational capability and culture

We acknowledge longstanding staff through our Years of Service Awards. In 2022–23, we recognised the dedication of 10 staff members, six of whom reached milestones of 10 or more years of service.

We also held our annual TPB excellence awards. The awards are how we formally recognise and reward staff for outstanding achievements that have a broader impact on client and/or corporate outcomes.

In 2022–23, the Chairperson's Award for Innovation was presented to four individuals for their commitment to protecting vulnerable consumers by reinvigorating our compliance approach to unregistered preparers. Chairperson's Awards for Excellence (team and individual) were presented to our Workbench project team and another staff member in recognition of their exceptional work to ensure that TPB systems and services run seamlessly for consumers and staff.

We continue to invest in our learning and development offerings. During 2022–23, 131 staff collectively completed 216 internally provided courses totalling 819 hours of formal learning. The results of our staff survey showed that staff appreciated the agency's efforts, as the proportion of staff who were satisfied with the opportunities to develop their skill increased from 75% to 77% during the year.

Annual performance statement

For the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the TPB is accountable as part of the ATO.

As the accountable authority, the Commissioner of Taxation is responsible for providing an annual report to parliament that complies with the requirements of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). To support this, the TPB provides an annual performance statement in line with section 16F of the PGPA Rule.

Performance framework

In this annual performance statement, the TPB reports on its performance against the key activities, performance criteria and targets set out for ATO Program 1.2: Tax Practitioners Board in the *Treasury Portfolio Budget Statements 2022–23*, and the key activities and performance measures set out in the *Tax Practitioners Board Corporate Plan 2022–23*.

Our corporate and portfolio performance measures are designed to assess how the TPB performed in achieving its purpose.

Our performance measures are also designed to demonstrate how the TPB applies the three principles of best practice set out in Resource Management Guide 128 – *Regulator performance*:

1. Continuous improvement and building trust: regulators adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia’s regulatory settings.

2. Risk based and data driven: regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and digital technology to support those they regulate to comply and grow.

3. Collaboration and engagement: regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

Our assessment methodology, highlighted in the corporate plan, has been followed to determine the annual outcome of our performance measures. We have assessed the achievement of our outcomes for each performance target against a four-tier rating scale, as shown in Table 8. Our composite measures, which comprise two or more sub-measures, receive equal weighting when assessed against our four-tier rating scale.

New measures with targets under development during the 2022–23 reporting period will be assessed in terms of progress made towards establishing a baseline. We are increasingly integrating our performance framework across planning and reporting, as shown by our summary of outcomes in Table 9.

Table 8: Performance rating scale

Rating	Threshold
✔ Achieved	100% of target has been met
✔ Substantially achieved	85%–<100% of target has been met
⦿ Partially achieved	75%–<85% of target has been met
✘ Not achieved	<75% of target has been met

Table 9: Summary of performance in 2022–23

Key activity	Performance measure	Result
1. Support the government's areas of focus and reform	1.1 We contribute to government reform	✔ Achieved
2. Administer a system of registration	2.1 Our internal service standards results	✔ Achieved
	2.2 Our quality assurance results	✔ Achieved
	2.3 Tax practitioner satisfaction with engagement with TPB registration and renewal process	✔ Achieved
	2.4 Tax practitioner satisfaction with reduction in red tape	✔ Achieved
	2.5 The TPB Register is available and updated daily	✔ Achieved
3. Investigate applications for registration and address conduct that may breach the TASA	3.1 Tax practitioner satisfaction with TPB compliance effectiveness	✔ Achieved
	3.2 The number of completed compliance investigations	✔ Achieved
	3.3 The number of self-generated cases	✔ Achieved
	3.4 Unregistered preparers are identified and addressed	⚠ Partially achieved
4. Impose sanctions for breaches of the TASA	4.1 The number of sanctions imposed	✔ Achieved
	4.2 Sanctions are appropriate	✔ Achieved
5. Issue guidance to support tax practitioners	5.1 The number of guidance products/instruments published	✔ Achieved
	5.2 Satisfaction from tax practitioners	✔ Substantially achieved
6. Build organisational capability and culture	6.1 Our system availability	✔ Achieved
	6.2 Our staff wellbeing and engagement scores	✔ Achieved
	6.3 Staff satisfaction with workplace culture	✔ Achieved
	6.4 Staff satisfaction with skills development	✔ Achieved
	6.5 Staff satisfaction with TPB leadership	✔ Achieved
	6.6 Board satisfaction with TPB governance	✔ Achieved

KEY ACTIVITY 1:

Support the government’s areas of focus and reform

Performance measure 1.1

Measure	Target	Result	Best practice principles
We contribute to government reform	>95% of TPB submissions are relevant to the TPB’s regulatory role	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2022–23 by ensuring that more than 95% of our submissions on government reform were relevant to the TPB’s regulatory role.

Our submissions were of relevance to the TPB’s role and were intended to improve consistency in whole-of-government regulation of professional services; enhance the protection of consumers of tax agent services and financial services; and strengthen the integrity of the tax system and the tax profession.

Submissions included topics such as:

- multinational tax integrity and tax transparency
- the Treasury Laws Amendment (Modernising Business Communications) Bill 2022
- financial adviser education standards
- the Quality of Advice Review
- the Financial Accountability Regime Minister Rules 2022
- Your Future, Your Super measures
- enhancing consumer data right rules
- strengthening the Australian Business Number system
- improvements to corporations and financial services law
- proposed revisions to the International Ethics Standards Board for Accountants’ code addressing tax planning and related services
- modernising Australia’s anti-money laundering and counter-terrorism financing regime.

Additionally, we continued to support the government in its consideration of the recommendations of the James Review.

KEY ACTIVITY 2:

Administer a system of registration

Performance measure 2.1

Measure	Target	Result	Best practice principles
Our internal service standards results	80% new and renewal within 30 days 95% new and renewal within 60 days	✔ Achieved	1. Continuous improvement and building trust

We achieved this performance measure during 2022–23 by meeting and exceeding our registration service standards.

We have a strong focus on completing tax practitioner new and renewal registration applications to a high standard. Our efforts ensure that tax practitioners have minimal delays when lodging their applications and receiving approval of their applications.

Our service standard targets were consistently achieved in 2022–23, due to:

- improved automation and processes, through the new customer relationship management system that was introduced in April 2022. Our preliminary checks on applications for renewal of registration have been automated, and productivity has increased as staff have become familiar with the system.
- effective workforce planning to allocate the right capabilities and resources in terms of priority and urgency. We constantly review our teams, their workloads, and staff skills

and knowledge. We try to match staff to roles within our three very distinct teams and move staff between the teams to cross-skill. We focus on succession planning to ensure a productive workforce.

- a strong focus on continuously developing the capabilities of our staff by providing ongoing training and coaching. Service standards for new applications, which are intensively vetted and checked and therefore cannot be automated, were improved through increased training and skilling of staff and minimal turnover of staff.

Further reinforcing our approach to continuous improvement is our quarterly quality assurance conducted on all our products for correctness, timeliness, and administrative soundness, identifying any critical, systemic or procedural issues. As shown in Table 10, over the past three years we have continued to improve or maintain our high level of service in completing tax practitioner registration applications.

Table 10: Registrations processed within service standards

Service standard	2020–21	2021–22	2022–23
80% of registrations processed within 30 days of receiving a complete application	92%	94%	98%
95% of registrations processed within 30 days of receiving a complete application	99%	98%	99%

Performance measure 2.2

Measure	Target	Result	Best practice principles
Our quality assurance results	The TPB aims to conduct quality assurance checks quarterly	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 2. Risk based and data driven

We achieved this performance measure during 2022–23 by conducting quality assurance (QA) for each quarter and using the results to identify and address issues.

Our QA results demonstrate that we are continuously seeking opportunities to make it easy for tax practitioners to work with us through our system of registration. By maintaining and enhancing our extensive QA program for client services, we ensure that our process aligns with best practice, supports change management initiatives and maximises business improvement opportunities.

Quarterly QA testing allows us to measure work performed for correctness, timeliness, and administrative soundness, identifying areas that require improvement, training and/or support.

Our QA program focuses on three categories of work: registration application processing, email handling, and telephony. These are the main areas of our work when dealing with tax practitioners to provide quality advice and timely service. Our results for each of the categories show that we have achieved high quality outcomes in our client service, as shown in Table 11.

Our QA program also checks that our decisions are undertaken with reasonable care, proportionate to the level of risk and the Board’s required level of assurance. It assists us to ensure that our decisions are consistent, properly supported, and relevant to the circumstances and context.

Table 11: Client service quality assurance results in 2022–23

Product type	Measure achieved		Improvement required	
	No.	%	No.	%
Finalised application processing	115	96	5	4
Finalised emails	29	81	7	19
Finalised telephony	49	100	0	0

Performance measure 2.3

Measure	Target	Result	Best practice principles
Tax practitioner satisfaction with engagement with TPB registration and renewal process	65% new and 74% renewal registration applicants are satisfied with the process	✔ Achieved	<ol style="list-style-type: none"> 2. Risk based and data driven 3. Collaboration and engagement

We achieved this performance measure during 2022–23 as most respondents to our Tax Practitioner Biannual Survey indicated that they were satisfied with our online registration process.

Our survey uses a five-point Likert scale which allows five options to capture a broad scope of satisfaction across the sample population. We ask tax practitioners about their user experience with our online registration system, allowing responses that range from ‘easy’ to ‘difficult’. The final rating is an average of all responses for each question and expressed as a percentage.

Our commitment to deliver outstanding application services for tax practitioners is demonstrated in the survey results for 2022–23, as shown in Table 12. The satisfaction level for new applications was steady, while the level for renewals increased by 6 percentage points.

We are making continuous improvements to our online new and renewal registration processes, with a major focus on achieving tax practitioner satisfaction. The intelligence gathered from the Tax Practitioner Biannual Survey has enabled us to identify system and process improvement opportunities that will enhance the tax practitioner registration experience.

Our continued focus on improving overall tax practitioner satisfaction rates is reflected in our high results as we seek to enhance engagement with our registration processes. Noting that there are no significant changes in our results, and we continue to meet our targets, gives us insights into how we are assisting our tax practitioners. Our staff are an important part of the feedback process and participate in process improvements.

Table 12: Tax practitioner satisfaction with TPB online registration system

Registration process	Survey respondents satisfied	
	October 2022	May 2023
New application for registration	68%	67%
Application for renewal	78%	84%

Performance measure 2.4

Measure	Target	Result	Best practice principles
Tax practitioner satisfaction with reduction in red tape	Under development (baseline)	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2022–23 as most tax practitioners surveyed indicated that the TPB had made it easier for tax practitioners to register, comply and practise.

Our role in reducing red tape includes making the tax practitioner registration process quicker and easier for new applications and ongoing registration renewals.

We made the following improvements during the year:

- We introduced Virtual Hold to our telephony system to improve the tax practitioner experience. This provides practitioners with a choice of ways to interact with us. Rather than remain on hold, they may select a call-back option without losing their place in the queue.
- We improved our website by reviewing and redesigning website content, including our ‘Qualifications’ tool, the ‘Contact Us’ forms and the public register.
- We introduced a tax practitioner checklist for individual and non-individual new and renewal approvals (including conditional approvals) in September 2022. This gives the practitioner a tool they can use to tick off items or requirements as they progress through the registration life cycle, as well as links to important information.

Ongoing enhancements to our IT systems and processes that reduce red tape for tax practitioners are identified through tax practitioner feedback. Most of these enhancements are internal and improve staff processing, which in turn improves processing times for tax practitioners.

The Tax Practitioner Biannual Survey allows us to gain insights into how effective tax practitioners consider the usability of our systems and processes to be. The survey asks the tax practitioner how effective we are at minimising the burden of maintaining their registration with us, allowing responses that range from ‘not at all effective’ to ‘very effective’.

In October 2022, 70% of survey respondents were satisfied with our effectiveness in reducing the burden of maintaining tax practitioner registration. The satisfaction level rose to 72% in May 2023. These results show a high level of satisfaction with our systems and processes.

We use the survey insights to assess the effectiveness level of our services while seeking opportunities to improve our systems and processes.

Performance measure 2.5

Measure	Target	Result	Best practice principles
The TPB Register is available and updated daily	99%	✔ Achieved	<ol style="list-style-type: none"> 2. Risk based and data driven 3. Collaboration and engagement

We achieved this performance measure during 2022–23 as the TPB’s public register was available and up to date for over 99% of the year.

The TPB Register has continued to be dependable, with full availability except for periods of scheduled maintenance, which are always advertised in advance on our website. The register allows members of the public to easily confirm whether their tax practitioner is registered with the TPB.

The register was updated via automated processes each day in 2022–23, except for a minor delay to updates that occurred in April 2023.

We implemented a major upgrade to our website, including the register, during the year, making it easier to use for tax practitioners and members of the public. We continue to work toward making our website modern and engaging. There were no major outages of the website during the year, other than planned, advertised outages for maintenance.

KEY ACTIVITY 3:

Investigate applications for registration and address conduct that may breach the TASA

Performance measure 3.1

Measure	Target	Result	Best practice principles
Tax practitioner satisfaction with TPB compliance effectiveness	65% of tax practitioners are satisfied with TPB compliance effectiveness	✔ Achieved	3. Collaboration and engagement

We achieved this performance measure during 2022–23 as most tax practitioners surveyed indicated that they were satisfied with the TPB’s compliance effectiveness.

We maintained high levels of satisfaction among tax practitioners in terms of being effective at ensuring compliance with the TASA. In October 2022, 80% of survey respondents viewed our compliance activities as effective (either ‘agreed’ or ‘strongly agreed’). That proportion rose to 82% in May 2023.

Driving this high level of confidence is our compliance-focused communications messaging, which:

- serves as a deterrent for potential TASA breaches
- gives tax practitioners assurance that we are administering an effective compliance program.

The use of case studies, media releases and webinars demonstrates our high level of engagement with tax practitioners on compliance activities and is reflected in the strong results we have achieved. We continue to engage with tax practitioners to maintain our effectiveness to regulate the tax profession to a high standard.

Performance measure 3.2

Measure	Target	Result	Best practice principles
The number of completed compliance investigations	>2,000 investigations completed	✔ Achieved	2. Risk based and data driven

We achieved this performance measure during 2022–23, having completed 2,059 compliance investigations overall. This covers enquiries into complaints and case referrals, as well as formal investigations conducted under section 60-95 of the TASA.

Complaints continue to drive our compliance approach, with just under half of all incoming matters involving the review of a complaint. Complaints predominately come from public sources, allowing us to receive direct intelligence about behaviours and risks in the industry that are directly impacting clients and the broader community, which we continue to use to shape our approach and data gathering.

In April 2022, we improved our technology and switched to Workbench, our new customer relationship and registration management system. This centralised system allows us to view a tax or BAS agent’s life cycle through the TPB, from registration through to renewal, termination or surrender. Prior to this transition our external and internal sourced intelligence investigations were managed differently, focusing on the intelligence risk presented to drive our compliance approach.

We continue to work with our IT areas to adapt and shape the new technology to our needs, so we can take a more holistic approach to our investigations and devote more attention to investigating current and emerging risks and issues, including supervision and control;

professional indemnity insurance; continuing professional education; and outstanding personal tax obligations.

As part of these improvements we streamlined how we investigate intelligence and referrals. All matters include a profile of the tax or BAS agent and an analysis of all aspects of the practice and current and past dealings with the TPB. This profile helps shape the compliance activities we choose to undertake.

As a result of this change we have achieved strong results through our compliance programs, which have been designed to detect, investigate and respond to potential breaches of the TASA. This increased focus on data analytics and profiling has underpinned a stronger risk assessment process and resulted in the escalation of appropriate cases to investigation.

By having accurate and early risk identification methods, we are able to engage in early intervention for low and moderate risk cases. We continue to explore and employ innovative detection methods to increase our ability to appropriately resolve such cases at an earlier point in time with fewer resources, ensuring that higher risk cases are progressed swiftly through to investigation and review by the Board Conduct Committee.

In 2022–23, the TPB sanctioned 145 tax or BAS agents following the completion of section 60-95 TASA investigations.

Performance measure 3.3

Measure	Target	Result	Best practice principles
The number of self-generated cases	>350 cases	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 2. Risk based and data driven

We achieved this performance measure during 2022–23, having self-generated 494 cases.

The TPB undertakes proactive monitoring of media and court outcomes, and obtains intelligence from other agencies that helps inform and identify potential compliance activities and our broader work program. In the course of our enquiries, the TPB also generates a range of cases for entities associated with existing compliance matters, where related and independent behaviours are established.

The TPB has invested in the creation of our own risk engine and, using data from a range of sources, we are taking steps to investigate a range of behaviours and risks that could develop into concerns.

We have been working with data scientists to test and improve our risk engine by providing feedback and outcomes in respect of our risk evaluation process.

Being able to predict patterns of behaviour and use data in this way, we can better protect the community by intervening sooner and more appropriately, using lower-level sanctions such as cautions or orders to resolve the breaches.

With the increase in media attention we are finding more agencies are willing to assist us in the management and investigation of agents whom they have penalised or investigated.

Performance measure 3.4

Measure	Target	Result	Best practice principles
Unregistered preparers are identified and addressed	>62 identified and >15 investigated	● Partially achieved	2. Risk based and data driven

We partially achieved this performance measure during 2022–23, having identified 30 unregistered preparers (URPs) and investigated 53 URP cases.

The main factor affecting the TPB’s ability to identify new URP cases is the delay in development of the URP Group Detection tool. This tool analyses select indicators and attributes of ATO data to identify returns that may have been prepared by URPs, allowing the ATO and TPB to identify potential URP behaviours in near-real-time and monitor existing URPs, and acting as an early warning system for new URP activities.

Consequently, the delay has affected the number of URPs identified. It is expected that the number of URPs identified will increase once the URP Group Detection tool is deployed.

While the development of the URP Group Detection tool continues, the TPB remains focused on investigating existing URP cases and on enhancing and streamlining the URP investigations process. As a result, in 2022–23, the TPB investigated and finalised over three times more URP cases than the performance target, successfully securing injunction orders and civil penalties against two URPs and influencing another 17 URPs to cease their URP activities.

Overall, a partially achieved rating is appropriate given the excellent performance outcome in the cases investigated measure, which offsets the shortfall in the number of cases that were identified.

KEY ACTIVITY 4:

Impose sanctions for breaches of the TASA

Performance measure 4.1

Measure	Target	Result	Best practice principles
The number of sanctions imposed	Under development (baseline)	✔ Achieved	2. Risk based and data driven

We achieved this performance measure during 2022–23 and imposed 175 total sanctions against tax practitioners in 145 case investigations.

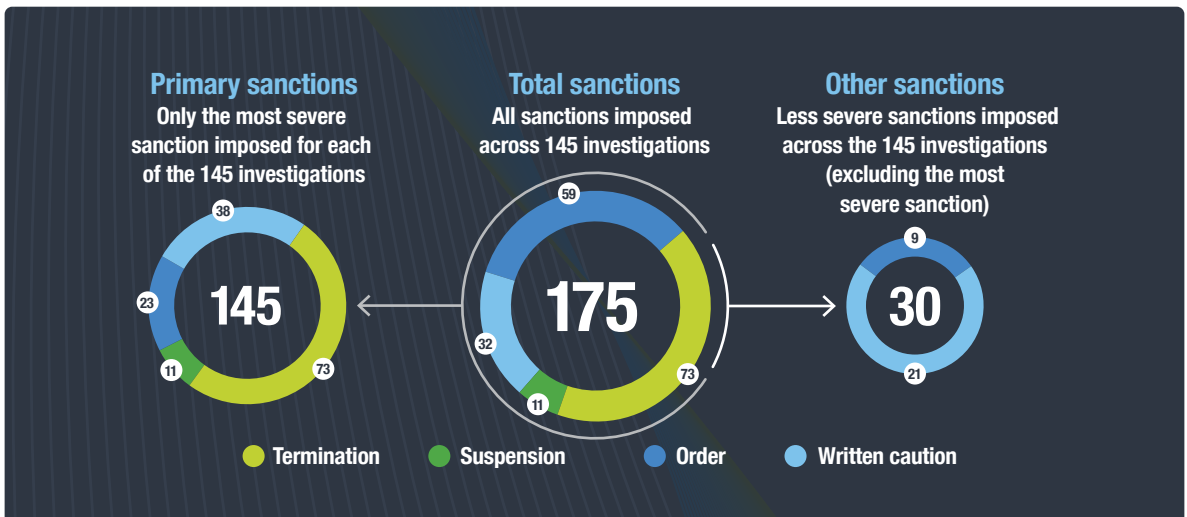
The TPB continues to focus its investigations to target tax practitioners of greatest risk to the integrity of the tax system, their clients’ affairs and the tax practitioner profession. We are expanding our use of data analytics to improve the efficiency and accuracy of our profiling and risk assessment of compliance matters allowing for a more streamlined and targeted response to emerging compliance risks.

We continue to draw intelligence from a range of sources. We have experienced an increase in the complexity of our cases, often with multiple code breaches and additional underlying risks being

identified. As a result of these complex investigations, we have presented agents who held a higher risk to the community and thus increased the severity of our sanction outcomes.

Our increased focus on the highest risk tax practitioners has led to an increase in the termination of practitioners for the most egregious behaviours. Termination of a practitioner serves to remove an agent from practice and sends an appropriate deterrent to others considering the same or similar behaviour. Transparency in the Board’s decision-making on the public register ensures community confidence in the regulatory system, and supports a level playing field among practitioners who are professional and ethical in their dealings.

Figure 1: Sanctions imposed in 2022–23



Performance measure 4.2

Measure	Target	Result	Best practice principles
Sanctions are appropriate	Under development (baseline)	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 2. Risk based and data driven

We achieved this performance measure during 2022–23 with 100% positive outcomes of court and tribunal litigation.

The TPB is responsible for making disciplinary decisions and applying appropriate sanctions, including suspension and termination, to tax practitioner registrations. The sanctions decisions made by the Board Conduct Committee can be reviewed by the Administrative Appeals Tribunal (AAT) or the Federal Court. This ensures that tax practitioners are given the opportunity to have our decisions reviewed by an independent authority. Ensuring that appropriate sanctions decisions are made is a core component of our compliance program.

In 2022–23, all AAT and Federal Court outcomes involving TPB sanctions were positive, in terms of substantially affirming our original decision or clarifying legal issues. In particular:

- The AAT affirmed five of five TPB decisions reviewed, including four decisions to terminate registration and one decision to reject an application for registration. These decisions addressed conduct including failing to comply with personal tax obligations and related orders imposed by the TPB, failing to provide competent tax agent services, and failing to meet registration requirements, and supported the TPB’s strong compliance approach and its objective of ensuring public protection.

- The TPB also obtained strong interlocutory application results, with the AAT refusing seven stay applications, granting four stays with conditions sought by the TPB, and refusing one confidentiality application. As a result of the strict conditions sought by the TPB on stay orders (such as notifying clients and employees of the TPB’s decisions), five practitioners withdrew their AAT applications.
- The Federal Court handed down favourable civil penalty decisions in the matters of Franibelle Ordiales and Nathan Williams, including injunctions restraining those individuals from providing tax agent services while unregistered. Due to our strict compliance monitoring, the Williams decision also included an order that Mr Williams be imprisoned for 10 days for contempt of court (for lodging income tax returns after the Federal Court had imposed an interim injunction). These outcomes achieved specific and general deterrence.
- The Federal Court dismissed appeals of AAT decisions affirming the TPB’s original decision in the Logic Accountants & Tax Professionals Pty Ltd/Hany Mina matter and the Barbara Beckett matter. Ms Beckett appealed to the Full Federal Court and that appeal was also dismissed.

Table 13 provides a summary of matters finalised in 2022–23.

Table 13: Finalised litigation matters involving the TPB in 2022–23

Jurisdiction	Total finalised matters	Matters resolved without proceeding to a substantive hearing ^a	Matters resulting in a published decision	Published decisions resulting in a TPB-favourable outcome
Administrative Appeals Tribunal (AAT)	16 ^b	9	10 ^c	5 ^d
Federal Court (appeals against AAT decisions)	2	0	2	2
Full Federal Court (appeals against Federal Court decisions)	1	0	1	1
Federal Court (judicial review)	1	1	0	0
Federal Court (civil penalty)	2	0	2	2

a Includes matters resolved by agreement, dismissed by the AAT or the Federal Court, or withdrawn by the applicant.

b Includes applications for merits review made in 2022–23 and the previous two financial years.

c A total of 10 decisions were published by the AAT, including five final matters and five stay decisions.

d A total of five final decisions were published by the AAT, namely:

- *Kennedy and Tax Practitioners Board (Taxation)* [2022] AATA 2316
- *Alan Gough and Vision Business Group Pty Ltd and Tax Practitioners Board* [2022] AATA 2757
- *Grech and Tax Practitioners Board* [2022] AATA 3401
- *Worsley and Tax Practitioners Board (Taxation)* [2022] AATA 3742
- *Gupta and Tax Practitioners Board* [2022] AATA 4226.

KEY ACTIVITY 5:

Issue guidance to support tax practitioners

Performance measure 5.1

Measure	Target	Result	Best practice principles
The number of guidance products/instruments published	The TPB aims to support the tax profession by publishing regular guidance material	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2022–23, publishing a total of 10 guidance products on our website.

We identify topics for inclusion in new or existing guidance products from a range of sources, including:

- consultation with external stakeholders, including other agencies, our Consultative Forum and the Tax Practitioner Governance and Standards Forum
- internal sources, such as enquiries received from tax practitioners, or compliance matters under investigation
- referrals from members of the Board or Board committees.

The topics are prioritised and documented in a work program which is presented to the Board’s Professional Practice Committee at each meeting.

As shown in Table 14, the products published in 2022–23 include both new guidance and updates to existing guidance products relating to registration requirements and obligations under the TASA for registered tax practitioners.

Table 14: Guidance products published in 2022–23

New guidance or update	Title	Relevance for registered tax practitioners
New	Website guidance on <i>Relevant experience under franchise arrangements</i>	This guidance assists individuals who are considering gaining relevant experience, to apply for registration with the Tax Practitioners Board (TPB), from a tax practice that operates under a franchise arrangement.
New	Website guidance on <i>Registration options for wholesale advisers</i>	This guidance assists entities with understanding their registration requirements to legally provide tax (financial) advice services from 1 January 2023.
New	Information sheet <i>TPB(I) 39/2023</i> <i>What is a tax agent service?</i>	This guidance assists entities to determine if they are providing a tax agent service and whether they need to register with the TPB.
New	Information sheet <i>TPB(I) 38/2023</i> <i>What is a BAS service?</i>	This guidance assists entities to determine if they are providing a business activity statement (BAS) service and whether they need to register with the TPB.
New	Information sheet <i>TPB(I) 40/2023</i> <i>What is a fee or other reward?</i>	This guidance assists entities to determine what constitutes a fee or other reward and whether they need to register with the TPB.
Update	Information sheet <i>TPB(I) 21/2014</i> <i>Code of Professional Conduct – Confidentiality of client information</i>	Updates were included on how the TPB’s confidentiality obligations apply to registered tax practitioners when they disclose information under the tax whistleblowing laws and non-compliance with laws and regulations (NoCLAR) framework.
Update	Explanatory paper <i>TPB(EP) 3/2010</i> <i>Professional indemnity insurance requirements for registered tax and BAS agents</i>	An example was included of a standard exclusion within a professional indemnity insurance policy.
Update	Practice note <i>TPB(PN) 5/2022</i> <i>Proof of identity requirements for client verification</i>	Further guidance was incorporated for circumstances where the client instructing the registered tax practitioner is the employer of taxpayers.
Update	Explanatory paper <i>TPB(EP) 07/2021</i> <i>Continuing professional education requirements for tax and BAS agents from 1 July 2022</i>	Updates were included about the continuing professional education (CPE) requirements that were in place before 1 July 2022 and minor amendments to clarify that registered tax practitioners may elect their CPE period to align with the CPE period of their recognised professional association.
Update	Explanatory paper <i>TPB(EP) 08/2022</i> <i>Continuing professional education policy requirements for tax agents with a tax (financial) advice services condition</i>	Updates were included about changes from the new CPE policy and minor amendments to clarify that tax agents with a tax (financial) advice services condition may elect their CPE period to align with the CPE period of their recognised professional association.

Performance measure 5.2

Measure	Target	Result	Best practice principles
Satisfaction from tax practitioners	79% of tax practitioners are satisfied	✔ Substantially achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We substantially achieved this performance measure during 2022–23, with a final result of 68% of surveyed tax practitioners who were satisfied with our guidance products.

We continue to work with our stakeholders to ensure that they are supported and our policy advice and guidance are relevant to their needs. We receive feedback and suggestions from many stakeholders, helping to make our guidance material as relevant and useful as possible.

The latest results of the Tax Practitioner Biannual Survey reported that 68% of surveyed participants viewed the TPB’s policy advice and guidance as either ‘mostly useful’ or ‘completely useful’.

We are exploring options to meet our target of 79%. Further consideration will be given to the questions asked in the next round of the Tax Practitioner Biannual Survey, since additional information is needed to provide context for the reported decrease in satisfaction.

In addition to the use of our survey processes, we actively use early engagement and consultation with our stakeholders to ensure that the development of guidance material is timely and appropriate. This provides our key stakeholders, particularly recognised professional associations, with the ability to directly contribute to the development of our guidance material.

KEY ACTIVITY 6:

Build organisational capability and culture

Performance measure 6.1

Measure	Target	Result	Best practice principles
Our system availability	95% system availability	✔ Achieved	2. Risk based and data driven
	Staff survey results – baseline under development	✔ Achieved	
	Percentage reduction in incident/support calls to IT helpline – baseline under development	✔ Achieved	

We achieved this performance measure during 2022–23 by meeting all three targets.

System availability

We met this target, with 99% system availability for the year.

We achieved our system availability target by ensuring that software and hardware updates were applied in a timely manner with close to no disruption to staff and customers. All software on TPB devices is well within its support life cycle. We improved our cybersecurity readiness during 2022–23 and will update our device management technology in 2023–24, making greater use of automation to ensure that our devices are up to date, reliable and secure.

Our customer relationship and registration management system, Workbench, which was deployed in April 2022, has been enhanced to include new functionality to improve efficient investigation of cases of practitioner non-compliance and the management of legal cases that arise from compliance action. Numerous other enhancements have been implemented in preparation for the TPB’s Expanded Compliance Program to commence in 2023–24.

A few minor unplanned outages affected internal staff email and the Qualifications Advisory Service and proof-of-identity checking functions on our website. The incidents were relatively short, and all other systems remained available.

Staff survey results

We met this target, with a final survey result of 84% staff satisfaction with TPB system availability.

Staff were surveyed, asking for their views on the availability of TPB systems generally, TPB email, Workbench, office software, and mobile device access. Survey results were positive, demonstrating staff perceptions of system availability to be primarily ‘satisfied’ or ‘highly satisfied’, with a satisfaction rating of 82% in November 2022 and 84% in May 2023.

This measure will continue to be developed to gain the best insights into staff members’ views of their technology experience. The feedback from the survey confirms that staff appreciate the modern, fast, reliable IT platform they use, and that the best areas of the system to focus on in the future will relate to aging components.

Reduction in incident/support calls to IT helpline

Table 15: Incident and support calls received

Financial year	Incident/support calls	Notes
2022–23	1,399	Customer relationship management (CRM) helpdesk integrated into central helpdesk
2021–22	1,164	Excludes CRM helpdesk, incident data not counted

We met this target in terms of establishing a baseline by consolidating systems and processes.

The number of incident or support calls by TPB staff to our IT helpdesk is a new measure, and to establish a baseline we have progressively gathered data to set a target for 2023–24 and future years. By assessing the volume of our incident calls and addressing the issues driving those calls, we can focus our efforts on proactively preventing incidents from occurring.

We were not able to assess the trend in support calls received. As Table 15 shows, the total calls received by the central helpdesk in 2022–23, 1,399 calls, is higher than the total of 1,164 calls recorded in 2021–22. However, the 2021–22 total does not include all support calls made that year, because calls regarding our customer relationship management system were diverted to a different helpdesk, and not counted, during the development and implementation of the system.

Our IT support function has been improved and rationalised by merging our support desk for our customer relationship management system with our central helpdesk. Consolidating the two systems under a central support function allows better access to data across our incident and support services.

Now that the two helpdesks have been fully integrated, we will be better placed to identify emerging IT issues and respond appropriately. This should help our staff with increased reliability and more timely incident resolution.

Performance measure 6.2

Measure	Target	Result	Best practice principles
Our staff wellbeing and engagement scores	APS Census results are >68% for wellbeing and >73% for engagement	✔ Achieved	1. Continuous improvement and building trust

The 2023 Australian Public Service (APS) Employee Census was conducted between May and June 2023; 73% of TPB staff completed the 2023 census.

Staff engagement results remain high in most areas of the TPB. Engagement scores are more than job satisfaction or commitment to an organisation. They are a measure of the extent to which employees are motivated, inspired and enabled to improve an organisation's outcomes.

Our engagement score remained steady throughout 2022–23 at 75%, which is only a slight decrease on the previous score of 76% and still above the APS average of 72%.

The proportion of respondents who said that they were happy to 'go the extra mile' at work when required was 92%, also 2% above the APS average.

Our staff wellbeing index score was 73%, a slight increase from 71% in 2022. Wellbeing provides a measure of the practical and cultural elements that allow for a sustainable and healthy working environment.

Our staff's wellbeing was enhanced through comprehensive ATO staff programs, which are open to all TPB staff, and through a focus on communicating relevant health and wellbeing information and opportunities. This is evident by 73% of staff responding that the TPB does a good job of communicating what it can offer them in terms of health and wellbeing. This represents a 5% increase on 2021–22 results and is 11% above the APS average.

Performance measure 6.3

Measure	Target	Result	Best practice principles
Staff satisfaction with workplace culture	Under development (baseline)	✔ Achieved	1. Continuous improvement and building trust

We achieved this performance measure during 2022–23, with 75% of staff agreeing that they were satisfied with the TPB’s culture in the final survey.

Workplace culture is unique to each organisation and can include elements such as the organisation’s values, beliefs, behaviours, goals, attitudes and work practices. Our culture is made visible through the prism of three aspirations: excellence, innovation, and service.

Our achievement towards promoting a healthy workplace culture is measured biannually via the staff satisfaction survey, which we facilitate internally. Our results were solid, with 79% of staff satisfied with the TPB’s culture in the initial survey (November 2022) and 75% satisfied in the final survey (May 2023). This result is within our expectations and mirrors the positive sentiment of staff expressed throughout the APS Employee Census.

Our three aspirations are enhanced through the TPB Chairperson’s Awards for Excellence, the Innovation Program, and the Years of Service Awards respectively. Excellence awards are awarded for the greatest contributions made by an individual and by a team. Innovation is encouraged through the TPB Innovation Incubator, a process that surfaces ideas for senior leadership consideration and sponsorship. In addition, an annual Chairperson’s Award for Innovation is awarded to the individual or team that is most innovative.

The TPB’s culture could be further enhanced by defining and promoting it through a formal culture plan or program, itself part of a higher people strategy. This is work that was intended for 2022–23 but was unable to be realised, due to limitations in dedicated human relations expertise as well as key leadership changes. The implementation of a culture plan will be addressed properly in 2023–24.

Performance measure 6.4

Measure	Target	Result	Best practice principles
Staff satisfaction with skills development	Under development (baseline)	✔ Achieved	1. Continuous improvement and building trust

We achieved this performance measure during 2022–23, with 77% of staff surveyed agreeing that they were satisfied with the skills development opportunities offered in the final survey. Our staff completed 819 hours of learning and development programs during the year.

Staff are at the centre of the TPB's performance outcomes, and staff development is critical to the agency maintaining and enhancing its professional capability and capacity. TPB staff have access to the full suite of ATO-provided staff training resources as well as access to agency funding for external training where it is needed.

While the most general measure of the success of any learning and development program is in the overall results of the agency, in order to assess the efficacy of the TPB's learning and development program we measure the satisfaction of staff with their access to training opportunities.

This satisfaction with skills development is measured via our biannual staff survey. The results of 75% in November 2022 and 77% in May 2023 indicate growing satisfaction with the TPB's efforts to provide quality learning and development opportunities. These results are within our expectations and mirror the positive sentiment of staff expressed throughout the APS Employee Census.

Performance measure 6.5

Measure	Target	Result	Best practice principles
Staff satisfaction with TPB leadership	Under development (baseline)	✔ Achieved	1. Continuous improvement and building trust

We achieved this performance measure during 2022–23, with 80% of staff surveyed agreeing that they were satisfied with the TPB’s leadership in the final survey.

Leadership is a central driver to both productivity and staff engagement, and thus is critical to the effective and efficient performance of the TPB. While the overall measure of effective agency executive leadership is the achievement of the agency’s objectives, the quality of the leadership will influence how well those objectives are achieved.

While overall leadership of the TPB is provided by the Board, the day-to-day leadership of the staff is provided by the executive, consisting of the CEO Secretary (APS Senior Executive Service Band 2), Assistant Secretary (APS Senior Executive Service Band 1) and directors (APS Executive Level 2).

The TPB measures the executive leadership through the eyes of those being led, as part of the biannual staff satisfaction survey. In 2022–23, staff satisfaction with the agency’s executive leadership was strong and consistent: 81% in November 2022 and 80% in May 2023.

To make collegiate and well-informed leadership decisions, the executive leadership conducts the following activities:

- a weekly executive meeting chaired by the CEO Secretary to discuss significant issues, major activities, and risks
- a directors business meeting every three weeks, to discuss finance, recruiting, human resources policies, and technology/staff experience projects
- a monthly briefing to the Board, which includes key staff issues and activities
- meetings of the senior executive at TPB sites that host Board meetings
- a monthly ‘all staff meeting’ to update all staff on the latest activities of the TPB, inform them about staff-related policies, and recognise high performance
- biannual executive strategy meetings.

Performance measure 6.6

Measure	Target	Result	Best practice principles
Board satisfaction with TPB governance	The TPB ARC expresses satisfaction with governance activities to the Board	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 2. Risk based and data driven

We achieved this performance measure during 2022–23.

The Board monitors the governance of the TPB through its own subjective assessment of the agency's governance efforts, and biannually seeks expert advice from the ATO Audit and Risk Committee (ATO ARC). This independent body, appointed to monitor the governance of ATO and TPB under the authority of the PGPA Act, is invited by the Board to send a representative to observe the Board's own governance committee (the TPB Audit and Risk Committee), twice a year.

On those occasions, the ATO ARC representative is specifically asked to raise any significant governance concerns or issues with the agency of which the Board should be aware. The ATO ARC did not have any significant concerns to report in 2022–23, at the meetings held in August 2022 and March 2023.

The Board is satisfied with the governance of the TPB, acknowledging that, under the PGPA Act, the Commissioner of Taxation holds legal authority and responsibility for the governance of the TPB. The Board also notes that the Commissioner has not expressed any concerns to the Board concerning the agency's governance.



Financial operations

4

4 Financial operations

In accordance with the *Tax Agent Services Act 2009* and *Tax Agent Services Regulations 2022*, the Commissioner of Taxation provides the Board with operational and administrative assistance in the form of the CEO Secretary, Australian Taxation Office (ATO) employees on secondment, and an agreed budget.

Consistent with these arrangements, the TPB's financial operations appear in the ATO's annual report as part of the ATO's financial operations. This TPB annual report does not include audited financial statements. The summary of expenditure provided in this section outlines direct salary and supplier costs, but not overheads which are borne by the ATO under a shared services model.

Summary of expenditure

In 2022–23, the ATO allocated an operating budget of \$20,483,000 to the TPB for its direct costs and a capital budget of \$323,983. With the agreement of the ATO, approval was given to allow the TPB to exceed the budget allocated by up to an additional \$0.5 million, noting that in prior years the TPB had underspent against its available budget.

Table 16 provides a summary of the TPB's expenditure for 2022–23.

The supplier costs outlined in Table 16 included the following major expenditure:

- \$2,356,660 for the maintenance and development of business systems and IT infrastructure, along with the hosting and maintenance of the TPB's website; use of IT contractors and service and software providers; and engagement of expertise to support our data analytics capabilities

- \$863,373 for litigation and external legal advice – litigation costs in 2022–23 reflected the continued focus on enforcement activities, including activities related to the shadow economy
- \$346,770 for labour hire to assist with enquiry management and the processing of registrations, renewals and annual declarations
- \$314,034 for remuneration¹ of Board members in accordance with rates determined by the Remuneration Tribunal
- \$217,685 for travel and accommodation costs associated with the running of the TPB – interstate travel is often necessary for Board members and staff to carry out their responsibilities, including investigations and stakeholder engagement
- \$121,503 for communications, including outreach events held to promote the TPB, advertising campaigns, printing and postage of correspondence to tax practitioners, and ad hoc marketing costs
- \$54,562 for other operating expenses
- \$27,146 for staff learning and development
- \$12,398 for the use of business advisory services.

Capital expenditure was incurred while improving and enhancing our IT environment and systems. The capital expenditure comprised \$285,968 for the purchase of laptop computers and monitors.

Table 17 shows the TPB's direct expenditure broken down by cost centre.

¹ Contractor component of Board and Chair wages only. Full remuneration cost was \$430,917 including superannuation and Chair wages in salary costs. See Table 7: Key management personnel remuneration in 2022–23 (page 17) for further detail.

Table 16: Actual expenses, 2021–22 and 2022–23

Category	Type	2021–22 (\$)	2022–23 (\$)
Direct expenditure	Staff and salaries ^a	16,693,986	16,180,209
	Supplier costs	4,912,478	4,314,131
	Total^b	21,606,464	20,494,340
Capital expenditure	IT systems	153,801	285,968
	Total	153,801	285,968

a The TPB's average number of full-time equivalent staff was 136.0 in 2022–23, a decrease from 140.7 in 2021–22.

b These figures do not include corporate support or infrastructure overhead costs.

Table 17: Direct expenditure by cost centre in 2022–23

Cost centre	Salary costs (\$)	Supplier costs (\$)	Total (\$)
Investigations and Enforcement	6,240,122	38,622	6,278,744
Technology and Data Analytics	2,214,493	2,303,157	4,517,650
Client Services	3,099,967	355,345	3,455,311
Legal	1,434,261	873,013	2,307,274
Corporate Services	961,142	44,396	1,005,538
Communications	735,026	194,728	929,754
Office of the Secretary	786,656	18,603	805,258
Policy	590,589	19,267	609,857
Board and Members	117,954	466,999	584,954
Total	16,180,209	4,314,130	20,494,340

Note: Due to rounding, numbers presented in this table do not sum up to the totals.

Procurement

The ATO buys goods and services for TPB operations on the TPB's behalf. Detailed information on the ATO's procurement processes and activities (including consultancies, advertising, direct mail, media placement and market research activities) is included in the ATO annual report. Contracts with a value of greater than \$10,000 are also published on AusTender (tenders.gov.au).

The TPB supports small business participation in the Australian Government procurement market. Small and medium-sized enterprise participation statistics are available on the Department of Finance website (finance.gov.au).

Cost recovery

The TPB recovers a portion of the costs of processing tax practitioner registrations by way of an application fee charged at the time of applying to become registered or to renew an existing registration. The revenue goes into Commonwealth consolidated revenue, not straight to the TPB.

In 2022–23, the TPB received application fee payments from tax practitioners of \$12,566,189, a decrease from \$14,529,275 in 2021–22. The decrease in revenue reflects three-year registration cycles and the cessation of the requirement for tax (financial) advisers to be registered with the TPB, which occurred on 1 January 2022.

Further details regarding cost recovery can be found in the TPB's annual cost recovery implementation statement, available from the TPB website, and in the financial statements in the ATO annual report.

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Appendixes

Appendixes

Appendix A: Disclosure of official information

Ministerial requests

We received two ministerial requests for information in 2022–23, regarding the TPB’s complaints handling process and the types of supporting documents required to be provided in support of an application to become a standard individual tax agent. We made one departmental response to correspondence received during 2022–23 in relation to alleged unregistered agent activity.

External requests for information

We received 7 requests for disclosures of information from external enforcement agencies in 2022–23. We responded to all of the requests in accordance with section 70-40(4) of the *Tax Agent Services Act 2009*.

Freedom of information requests

We received 50 requests for documents under the *Freedom of Information Act 1982* in 2022–23.

In total, 44 freedom of information matters were finalised during the year (six remain ongoing), with the following outcomes:

- We granted access in full in response to 11 requests.
- We granted access in part in response to 12 requests.
- We refused access in full in response to nine requests.
- Two requests were transferred to different agencies.
- Ten requests were withdrawn.

All freedom of information matters are handled in accordance with the Australian Government Information Publication Scheme requirements, as described on the TPB website at tpb.gov.au/information-publication-scheme.

Table A1: Disclosures of official information to external agencies in 2022–23

Agency	Offence category	Requests	Disclosures
Australian Federal Police	Breach of confidentiality/secretcy laws	1	1
New South Wales Police Force	Fraud	4	4
Western Australia Police Force	Fraud	2	2

Note: Disclosures are requested and made under section 70-40(4) of the *Tax Agent Services Act 2009* and set out in the annual report under section 60-130(2) of the Act.

Appendix B: Recognised professional associations

Table B1: Recognised professional associations at 30 June 2023

Association	Type of recognition	Date of accreditation
Association of Chartered Certified Accountants	Tax agent association	12 May 2010
Association of Financial Advisers	Tax agent association	1 January 2022
Australian Bookkeepers Association	BAS agent association	21 May 2013
Australian Institute of Quantity Surveyors	Tax agent association	26 August 2010
Chartered Accountants Australia and New Zealand	Tax agent association	12 May 2010
	BAS agent association	12 May 2010
CPA Australia	Tax agent association	31 May 2010
	BAS agent association	31 May 2010
Financial Advice Association of Australia	Tax agent association	21 March 2012
Institute of Certified Bookkeepers	BAS agent association	5 May 2010
Institute of Chartered Accountants in England and Wales	Tax agent association	14 August 2014
Institute of Public Accountants	Tax agent association	5 May 2010
	BAS agent association	5 May 2010
Law Society of New South Wales	Tax agent association	21 March 2012
NTAA Plus Ltd	Tax agent association	1 July 2011
Self Managed Super Fund Association	Tax agent association	10 September 2010
South African Institute of Chartered Accountants	Tax agent association	13 December 2016
	BAS agent association	13 December 2016
Stockbrokers and Investment Advisers Association	Tax agent association	1 January 2022
TAI Practitioners & Advisers Ltd	Tax agent association	21 May 2013
The Tax Institute	Tax agent association	5 May 2010

BAS = business activity statement

List of abbreviations

AAT	Administrative Appeals Tribunal
APS	Australian Public Service
ATO	Australian Taxation Office
ATO ARC	Australian Taxation Office Audit and Risk Committee
BAS	business activity statement
Code of Professional Conduct	section 30-10 of the <i>Tax Agent Services Act 2009</i>
Federal Court	Federal Court of Australia
James Review	Review of the Tax Practitioners Board and <i>Tax Agent Services Act 2009</i>
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PwC	PricewaterhouseCoopers
QA	quality assurance
TASA	<i>Tax Agent Services Act 2009</i>
TASR	Tax Agent Services Regulations 2022
TPB	Tax Practitioners Board
URP	unregistered preparer

List of requirements

This list shows how the annual report requirements for non-corporate Commonwealth entities, as set out in Schedule 2 of the Public Governance, Performance and Accountability Rule 2014, are met by the Tax Practitioners Board. It identifies the matters that are covered in the Australian Taxation Office annual report and provides page references to the required information in this report.

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	ATO annual report	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	iv	Table of contents (print only)	Mandatory
17AJ(b)	69	Alphabetical index (print only)	Mandatory
17AJ(c)	60	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	61	List of requirements	Mandatory
17AJ(e)	ii	Details of contact officer	Mandatory
17AJ(f)	ii	Entity's website address	Mandatory
17AJ(g)	ii	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	ATO annual report	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	6–7	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	13	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	Not applicable	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	6	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	ATO annual report	Name of the accountable authority or each member of the accountable authority	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(aa)(ii)	6, 28	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	ATO annual report	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	Not applicable	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory
17AE(2)	Not applicable	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	28–52	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)	<i>Report on Financial Performance</i>		
17AF(1)(a)	54–56	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	ATO annual report	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	ATO annual report	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, Mandatory
17AD(d)	Management and Accountability		
	<i>Corporate Governance</i>		
17AG(2)(a)	ATO annual report	Information on compliance with section 10 (fraud systems)	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(b)(i)	ATO annual report	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	ATO annual report	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	ATO annual report	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	18–19, ATO annual report	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	Not applicable	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance	If applicable, Mandatory

Audit Committee

17AG(2A)(a)	ATO annual report	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	ATO annual report	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	ATO annual report	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	ATO annual report	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	ATO annual report	The remuneration of each member of the entity's audit committee	Mandatory

External Scrutiny

17AG(3)	2, 4, 26, 41–42	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	26, 41–42	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(3)(b)	Not applicable	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	Not applicable	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	ATO annual report	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	ATO annual report	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees; (c) statistics on gender (d) statistics on staff location.	Mandatory
17AG(4)(b)	ATO annual report	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: <ul style="list-style-type: none"> • Statistics on staffing classification level; • Statistics on full time employees; • Statistics on part time employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous. 	Mandatory
17AG(4)(c)	ATO annual report	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory
17AG(4)(c)(i)	ATO annual report	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	ATO annual report	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	ATO annual report	A description of non salary benefits provided to employees	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(d)(i)	ATO annual report	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory
17AG(4)(d)(ii)	ATO annual report	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory
17AG(4)(d)(iii)	ATO annual report	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, Mandatory
17AG(4)(d)(iv)	ATO annual report	Information on aggregate amount of performance payments	If applicable, Mandatory
Assets Management			
17AG(5)	Not applicable	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	ATO annual report	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	ATO annual report	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7)(b)	ATO annual report	A statement that “During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]”.	Mandatory
17AG(7)(c)	ATO annual report	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	ATO annual report	A statement that “Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
<i>Reportable non-consultancy contracts</i>			
17AG(7A)(a)	ATO annual report	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	ATO annual report	A statement that “Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”	Mandatory
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>		
17AGA	ATO annual report	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
<i>Australian National Audit Office Access Clauses</i>			
17AG(8)	Not applicable	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory
<i>Exempt contracts</i>			
17AG(9)	Not applicable	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Small business			
17AG(10)(a)	56	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	ATO annual report	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory
17AG(10)(c)	Not applicable	If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
Financial Statements			
17AD(e)	ATO annual report	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory
Executive Remuneration			
17AD(da)	16–17	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	ATO annual report	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory
17AH(1)(a)(ii)	ATO annual report	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory
17AH(1)(b)	Not applicable	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AH(1)(c)	ATO annual report	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	58	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	Not applicable	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Information required by other legislation		
	Throughout	Report on operations (section 60-130(1) of the <i>Tax Agent Services Act 2009</i>)	Mandatory
	Appendix A	Disclosure of official information (section 60-130(2) of the <i>Tax Agent Services Act 2009</i>)	If applicable, mandatory
	ATO annual report	Ecologically sustainable development and environmental performance (section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>)	Mandatory
	ATO annual report	Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i>)	Mandatory

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