



TAX PRACTITIONERS BOARD

**OUR
PLAN**
FOR
2024/25



Australian Government



TAX
PRACTITIONERS
BOARD

Introduction

The Tax Practitioners Board (TPB) is the national body responsible for the registration and regulation of tax agents and business activity statement (BAS) agents (collectively referred to as ‘tax practitioners’).

The TPB is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA) and consists of a board appointed by the Assistant Treasurer. The Assistant Treasurer also appoints one board member to be the Chair.

The Board is supported by staff on secondment from the Australian Taxation Office (ATO), who are made available by the Commissioner of Taxation.

For the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Commissioner of Taxation is the accountable authority for the listed entity known as the ‘Australian Taxation Office’ which includes the Australian Taxation Office (the ATO), the TPB, the Australian Charities and Not-for-profits Commission (ACNC) and the ACNC Advisory Board.

To ensure compliance with the PGPA Act, the TPB has worked with the Commissioner of Taxation, the ATO and the ACNC to produce a consolidated 2024–25 Corporate Plan for the Australian Taxation Office listed entity which provides coverage of the functions and key activities of the ATO, the TPB and the ACNC and how they interact.

As the TPB maintains operational independence in the delivery of its functions under the TASA, this TPB Plan for 2024–25 expands upon the consolidated 2024–25 Corporate Plan. The TPB Plan provides further details about our operating context and the activities we will undertake to deliver on our purpose and strategic objectives and how we will measure our performance.



We respectfully acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them and their cultures, and Elders past and present.

Chair's foreword

It is my pleasure to present the TPB plan for 2024–25.

Following a successful 2023–24, we continue to build on our relationships with the profession, the public, and key stakeholders and to support the government's reform agenda. We recognise the ongoing scrutiny of the system, together with increasing stakeholder expectations challenges us all to review, reset and improve our performance.

We know most tax practitioners act professionally and ethically, supporting their clients and balancing community expectations around trust and integrity. Wherever possible, we will streamline and simplify our processes for tax practitioners, the public and our other key stakeholders.

We value the integral role our practitioners, coregulators and professional associations, play in upholding the integrity of the tax profession and the tax system. We will continue to invest in these relationships, ensuring timely consultations, communication and collaboration where appropriate. We welcome initiatives by practitioners, coregulators and associations to assess and enhance performance and to work with us to raise the bar of professionalism and ethics in the tax sector.

This year will bring continued improvements to professional standards arising from government reforms designed to strengthen the integrity of the profession. The reforms will enhance the Code of Professional Conduct, ensure that the TPB has appropriate powers and penalties, and improve the secrecy and oversight frameworks that guide our operations. These reforms will further contribute to levelling the playing field for all tax practitioners and build public confidence and trust in the tax profession as well as the tax and regulatory systems.

We are aware of the need to communicate and explain the changes and what they mean for the profession and the public, and we keep ourselves and our systems ready for the important changes.

In this rapidly changing environment, we will continue to focus on practical implementation and support for tax practitioners. This includes providing timely guidance, resources, and advice that is relevant and practical for the profession. We will respond to the queries and concerns of tax practitioners and continue to offer assistance and advice where needed.

Finally, in collaboration with co-regulators, including the ATO, we will renew our shared focus on addressing tax practitioner misconduct. We will investigate and act against unregistered preparers and those who are non-compliant with the *Tax Agent Services Act 2009 (TASA)*. Responsive to the expectations of the community, together we will continue to build public trust and confidence in the integrity of the tax profession and the tax system.

Peter de Cure AM

Why we do what we do

Our purpose

The role of the TPB is to support public trust and confidence in the integrity of the tax profession and the tax system and to ensure tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

Our vision

Provide stewardship to ensure that the tax profession and system remains strong, robust and fit for purpose.

Our values

We are a steward, impartial, committed to service, accountable, respectful, and ethical.

Why we do what we do (continued)

Role

Our role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

We protect consumers of taxation services by regulating tax practitioners, thereby strengthening the integrity of the tax profession.

We are responsible for ensuring that tax practitioners comply with the TASA, including its Code of Professional Conduct. This is achieved by:

- administering a system of registration
- addressing conduct that may breach the TASA
- imposing sanctions for breaches of the TASA
- issuing guidance to support tax practitioners
- supporting the Australian Government's areas of focus and reform
- building organisational capability and culture.

Vision for our future

We share a vision to be a steward and trusted regulator of the tax profession. We strive to be a leading, independent, government regulator that drives reform and uses best-practice methodologies to ensure that the tax profession meets community expectations.

We strive for excellence. There are three government-wide principles of regulator performance, and they guide everything that we do:

1. Continuous improvement and building trust.

We adopt a whole-of-system perspective. We continuously improve our performance, capability and culture to build trust and confidence in Australia's regulatory settings.

2. Risk based and data driven. We manage risks and maintain essential safeguards. We minimise regulatory burden by leveraging data and digital technology to support those we regulate to comply.

3. Collaboration and engagement. We value collaboration and engagement with our partners, including recognised professional associations and co-regulatory agencies, who help us co-regulate the profession and share information to enhance our regulatory performance.

Our operating environment

Government stewardship

The TPB is committed to fulfilling its role as a steward and trusted regulator of the tax profession. The TPB enhances the public's confidence in the tax profession and the tax system.

The TPB acts as a steward of the tax profession by:

- registering qualified and competent tax practitioners who meet the education, experience and 'fit and proper person' requirements
- ensuring compliance with the TASA, including the Code of Professional Conduct, which outlines the obligations and expectations of tax practitioners in relation to their personal and professional conduct, service quality, confidentiality, independence, and conflict of interest
- providing guidance and education to tax practitioners and the public on the regulatory framework, law reform changes and best practice for tax services
- monitoring and investigating the conduct and performance of tax practitioners and taking appropriate disciplinary or remedial actions when necessary
- collaborating and engaging with stakeholders, including the ATO, professional associations, consumer groups and other regulators, to promote and support the integrity and professionalism of the tax profession and the tax system.

Reforms

As announced by the government in August 2023, the tax profession, professional associations, the TPB and the ATO are facing a multi-year program of law reforms that aims to strengthen the integrity of the tax system and the profession and increase the powers of regulators.

Specifically, the aim is to provide regulators with the right tools to identify and appropriately discipline those who break the law, including by:

- enabling the ATO and the TPB to refer ethical misconduct by tax advisers (including but not limited to confidentiality breaches) to professional associations for disciplinary action
- protecting whistleblowers who provide the TPB with evidence of tax agent misconduct
- giving the TPB more time, up to a total of 24 months, to complete complex investigations
- improving the TPB's public register of practitioners, to increase transparency over agent and firm misconduct.

In late 2023, the TASA was updated by the *Treasury Laws Amendment (2023 Measures No. 1) Act 2023*. This included measures to add new requirements relating to breach reporting and disqualified entities, reduce the registration period for registered tax practitioners from 3 years to one year and provide the Minister with the power to expand the Code of Professional Conduct.

On 2 July 2024, the Minister approved a legislative instrument (the Determination) which expands the Code by introducing an additional 8 obligations for registered tax practitioners. While the new obligations are currently in operation, in early August 2024, the Minister announced the government will introduce a transitional approach to the Code Determination. This will allow tax practitioners further time to review their practices and put appropriate arrangements in place during the transitional period, if required. The 8 items in the Determination contain obligations relating to, among other things, record keeping, dealings with Government and making false and misleading statements. In consultation with stakeholders, the TPB will provide practical guidance to support the Determination to assist registered tax practitioners to understand and comply with their statutory obligations.

Additional reforms were made in May 2024 by the *Tax Laws Amendment (Tax Accountability and Fairness) Act 2024*, which introduced a number of measures, including enhancing tax whistleblower protections and increasing the transparency of compliance outcomes.

Engagement with the tax and superannuation systems is assisted with the right guidance and advice. The TPB register provides important guidance, to Australians and their businesses, who are seeking the expertise of a registered tax practitioner.

Our operating environment (continued)

Community expectations

The tax profession, professional associations and government regulators are facing increased scrutiny of the functioning of the tax system, including from stakeholders within government, members of the public, and other regulators.

This is due to several factors, such as:

- an increase in community awareness of unacceptable behaviours and, in turn, a rise in community expectations of professional and ethical services
- new obligations introduced by the law reform program, requiring scrutiny from within the profession
- a gap between the perceived and actual quality and integrity of tax services, which creates tension and distrust among stakeholders
- ensuring the TPB and other regulators enhance coordination and effectiveness in addressing systemic risks.

It falls on the TPB, the ATO, professional associations and tax practitioners to bridge this gap and enhance the reputation and performance of the tax profession. Increased expectations of the tax profession in Australia is a challenge, but also an opportunity for the profession to further demonstrate their value and contribution. By working together, we can ensure that the tax profession continues to be respected, trusted, and effective.

Among the measures that are being taken to achieve this:

- The TPB has increased compliance activity into high-risk tax practitioners and unregistered practitioners
- The TPB encourages firms to improve their professional standards, transparency, governance, quality assurance, supervision and control
- The TPB encourages practitioners to update their knowledge and skills, and to adopt best practice and standards in their work
- The TPB provides guidance, education, and support to tax practitioners to help them comply with their obligations.

- The ATO monitors and enforces tax laws and regulations, and collaborates with the TPB to address issues and risks in the tax system
- Professional associations represent and advocate for the interests and needs of their members, and provide their members with resources, training and networking opportunities
- Professional associations work with the TPB and the ATO to promote ethical and professional conduct among tax practitioners. This includes the role of associations in the resolution of public complaints, investigations and sanctions for misconduct, and transparency in reporting to, and sharing information with stakeholders
- Tax practitioners uphold their duty of care to their clients, and act with honesty, competence and independence.

Our capability

People

Our people are critical to our effectiveness as a regulator and our ability to support the tax profession to provide professional and ethical services.

The TPB's success depends on our people. We are committed to their wellbeing and engagement, supporting personal and professional growth.

The role of the TPB as a small independent regulator is critical to upholding the integrity of the tax profession and the tax system. To achieve our purpose, we are focused on attracting and retaining highly engaged and skilled staff, into the right roles, and building our organisational capability. More specifically, we are adding to our compliance capabilities to meet the needs of law reform and position the TPB as a highly effective regulator.

The TPB has invested in an internal people and culture function which is charged with providing strategic people and culture direction to realise these goals. A renewal of the TPB's strategic people and culture direction is underway to identify, support, develop and enhance organisational key enablers. This will build on our existing actions and initiatives, including the TPB Excellence Awards, our recognition of service milestones, and the Innovation Incubator program.

We also continue to build our organisational capability through targeted and specialised learning, training and development. This includes sharing ATO resources and the Australian Public Service Academy's catalogue of training and development courses and offerings, as well as sourcing specific training courses directly to meet identified needs.

Technology

We create contemporary technology solutions and processes to continue to improve our regulation activities and support tax practitioners.

A fundamental priority is significantly investing in technology so that we can be a digitally enabled and data-informed regulator. We continue to improve our data analytics and science capability including our risk and measurement tools, to develop data-driven solutions for informed decision-making, subject to human verification.

We are developing streamlined solutions to ensure that our interactions with tax practitioners are efficient and easy, through our enhancements program and in response to legislative changes. We are building new technology solutions to manage reporting and processing of tax practitioners that employ disqualified entities. We are making changes to the TPB register to improve practitioner data presentation and search capabilities to support tax practitioners and the public.

Our focus remains on using our technology to hone our compliance action so that we can focus on dealing with the highest risks to the community and tax system, supporting the public, the tax profession and the economy.

We continue to implement a range of improvements to provide a reliable and secure computing environment for our staff, practitioners and community, recognising ongoing and increasing cyber security issues.

We have developed data-driven risk engines designed to identify practitioners who are associated in fraud, tax avoidance or tax evasion and those who provide tax practitioner services while unregistered. Human oversight supports quality data analytics. We consistently enhance these tools with regular feedback to ensure that they remain relevant and accurate.

Supporting the profession

We support public trust and confidence in the tax profession by supporting the majority of tax practitioners who act lawfully and ethically.

Tax practitioners are facing multiple challenges in their work environment, such as the cost-of-living pressures, rising operating costs, increasing reliance on technology, and changing methods of engaging with clients. We recognise these challenges, and we are committed to making it easier for tax practitioners to register, meet their new and ongoing obligations and practice, giving advisers more time to focus on supporting their clients, developing their services and skills.

Client expectations, environmental changes, technology innovations and law reform will continue to refine and shape the system and tax practitioner services. Therefore, it is vital that tax practitioners keep their knowledge and skills up to date. Continuing professional education (CPE) plays a crucial role in assisting tax practitioners to stay on top of such changes. Our CPE policy is designed to encourage all registered tax practitioners to engage in ongoing education.

As the TPB implements a law reform program that aims to strengthen the integrity of the tax profession and system, the TPB remains committed to finalising guidance, through consultation, to assist tax practitioners to understand what is required of them and to support those tax practitioners genuinely trying to do the right thing. This includes providing a reasonable time for tax practitioners to understand their obligations, assess their own practice and implement changes, if required, to comply with any new requirements. The TPB's compliance action, targeting higher risks, also supports the level playing field for all registered practitioners acting lawfully and ethically.

Our cooperative approach

The Profession

We are committed to listening to and understanding the needs of stakeholders including of the profession.

A key aspect of our work as a regulator is to focus on practical implementation of guidance and support for tax practitioners, especially considering our changing and complex environment. We frequently engage with the profession, through public consultation, webinars, and publications such as the TPB eNews newsletter. We build partnerships with professional associations by collaborating on the development of policy and guidance. We support practitioners who seek to comply and renew our efforts to reduce red tape for the profession. Stakeholder feedback is used to continually improve our regulatory practice and help us respond to changes in our operating environment. Working together we can better support practitioners and collectively enhance the integrity of the profession.

We have a strong and collaborative relationship with our partners in our Tax Practitioner Governance and Standards Forum and Consultative Forum. We engage with these stakeholders early and frequently throughout the development of our strategies and policies to ensure that our support and regulation of the tax profession is responsive, effective and fair.

Each year, we receive approximately 2,000 complaints and referrals from members of the public, registered tax practitioners and other interested parties. We welcome and value these insights into what is happening on the ground and use the information to make our regulation of the profession effective. In 2024–25, our intelligence will be better supported via tax practitioners providing breach reports. Breach reporting reinforces the work of the majority of advisers acting lawfully and ethically. Breach reports also provide timely insights into systems issues, risk and drivers, improving services addressing misconduct and supporting client protections. We also welcome extended whistleblower protections for those who engage with the TPB.

We continue to explore new approaches to develop productive relationships that contribute to the effective operation of the tax profession and the tax system. We have enhanced our community program to support the clients of suspended or terminated tax practitioners. We notify their clients, guide them to the TPB register to make informed decisions, and describe any risks we have identified in relation to the suspended or terminated practitioner so that they can review their own tax affairs and take any action required.

Our cooperative approach (continued)

The ATO

We recognise that we work to support Government priorities, providing stewardship across the system, to serve the Australian community.

The TPB and the ATO have a positive and collaborative relationship that enhances the integrity and professionalism of the tax profession. The TPB and the ATO exchange information, advise each other on risks and matters of common interest, and work together on initiatives to improve the quality of tax services and the compliance of taxpayers.

One of the core values that underpins our partnership with the ATO is integrity. We believe that integrity is not only a personal trait, but also an organisational one. As individuals, we act with honesty, accountability, authenticity, and reliability. As an organisation, we communicate clearly with the Australian community about our role and responsibilities, and we align our decisions and actions with our values.

We recognise that we are part of the government and we work for the community. This means that we understand our obligations to tax practitioners and consumers, and we collaborate with the ATO to support its strategic objectives and initiatives. One of the key areas of cooperation is the Tax Avoidance Taskforce, which aims to address tax avoidance schemes involving intermediaries and promoters. By sharing information and resources, we can increase our coverage and intensity of these schemes and deter their use. Another area of cooperation is voluntary compliance and justified trust in tax practitioners. We work with the ATO to provide education, guidance and assistance to tax practitioners, and to ensure that they meet the standards of professional and ethical conduct. By doing so, we enhance the reputation and quality of the tax profession and the tax system.

The 2024–25 year brings a new Commissioner of Taxation. We congratulate Rob Heferen on his appointment as Commissioner. We will use this opportunity to continue to strengthen our partnership with the ATO and reaffirm our commitment to working in alignment with the ATO to achieve our shared purpose of improving the integrity of the tax profession and the tax system.

Other government partners

We build relationships with other government agencies and bodies to improve our compliance programs and achieve our vision.

Our relationships with other regulators are an essential part of our ability to serve the community and tax practitioners. We lawfully acquire and share data and information to deliver improved services and to target behaviours of concern. To facilitate this collaboration and sharing of information, we have established relationships, processes, and systems with various government agencies, including the Australian Securities and Investments Commission (ASIC) and the Australian Transaction Reports and Analysis Centre (AUSTRAC).

We also work closely with the Inspector-General of Taxation and Taxation Ombudsman (IGTO) who helps to ensure and assure that the TPB is fair and accountable in its administration of the TASA. We welcome the appointment of Ruth Owens CBE in June 2024 as the new Inspector.

Collaborating with other relevant agencies is integral to our success. It is imperative that we take collective, well-coordinated action to address shared risks and achieve our mutual aims. We also work closely with the Treasury and provide insights to support the design of the legislative and policy framework that impacts tax practitioners.

Our cooperative approach (continued)

Consultation mechanisms

Our consultations with stakeholders, including tax practitioners, professional associations and government bodies, are fundamental to our ability to achieve our strategic plans.

The TPB's relationship with professional associations remains strong and will be enhanced through the government's reform agenda. In particular, the government has highlighted the important role that professional associations have in maintaining high standards within the tax profession. Measures to enhance appropriate information sharing between the TPB and certain professional bodies will ensure that tax practitioners are encouraged and supported to conduct themselves in accordance with the standards expected by the community and the government.

The Tax Practitioner Governance and Standards Forum was established to ensure that any significant proposals affecting tax practitioners are made with appropriate consultation and co-design. The forum is co-chaired by the TPB and a representative from a professional association. Through it, our engagement with tax practitioners continues to grow and thrive.

Our Consultative Forum consists of representatives from the ATO and professional associations. Together they provide the TPB with input and advice in relation to operational matters associated with the TPB carrying out its duties under the TASA. In particular, the Consultative Forum provides initial input and feedback to the TPB in relation to draft policy and legislative matters and provides the TPB with insights and advice on matters relating to the tax profession.

The multi-year law reform program includes several key topics for consultation. Engagement by the community, profession, professional associations and other regulators' is critical to ensure that law reforms are practical, effective, manage compliance cost and the objectives and purposes of the reforms are met. We have also increased engagement more broadly to manage the changes faced in the law reform program.

We welcome insights and feedback from all stakeholders, including members of the public who share with us intelligence and concerns.

Consultation with all our stakeholders occurs within an environment of trust and integrity, balancing transparency with confidentiality, always acting in the public interest.

Our risk management

Approach

Our approach to risk management aligns with the requirements of the PGPA Act and the Commonwealth Risk Management Policy.

Our risk management policies and processes align with those of the ATO as the Commissioner of Taxation is the accountable authority for the TPB under the PGPA Act. TPB-specific risks are also actively managed and visible to senior leaders and the Board.

Our risk management practices are overseen by both the Board's Audit and Risk Committee and the ATO Audit and Risk Committee. Review of business performance and risk management is an ongoing leadership task, especially through weekly executive meetings, monthly board meetings and quarterly performance reporting.

Our risk management processes help us to clarify our goals and strategic objectives, determine what must go right (our strategies), consider what may go wrong (potential risks), and look to prioritise, mitigate and manage key risks.

Working together on risks

There are key risks that are shared between the TPB and relevant stakeholders, especially in relation to supporting the integrity of the tax profession and the tax system. Recognising the increasingly interdependent nature of shared risk, being accountable and responsible for managing shared risks requires us to adopt a collaborative approach that stretches across a portfolio or jurisdiction.

The TPB and the ATO work together to achieve a shared objective in ensuring the highest integrity in the tax profession. Both organisations operate independently of each other but work together to deliver complementary strategic goals to improve community confidence in the integrity of the tax system and the tax profession.

Shared strategic goals include:

- independent strategies to achieve shared strategic goals to understand and treat tax practitioner risk
- achieve a holistic understanding of tax practitioner compliance behaviour
- embed a co-operative approach to treating tax practitioner risk, while maintaining our respective independence
- strengthen the regulation of tax practitioners to increase confidence in the integrity of the tax profession and tax system, and
- continue to support those tax practitioners who seek to comply, with a focus on red tape reduction for the profession.

Our risk management (continued)

Key risks

We have identified the following key risks, and ways to mitigate them, for 2024–25.

Risk	Risk description	Management strategies
Limited collaboration with co-regulators	Co-regulator collaboration limited by differing priorities, reducing the effectiveness of our compliance outcomes and the efficiency of our service delivery.	We manage this by proactive engagement with co-regulators to share data, intelligence, develop joint operations and strategies.
Systems enhancement delays and/or unsuitability for the TPB	System enhancements that are delayed or unsuitable for our use, adversely impacting service delivery and consumer confidence.	This is managed by ensuring that system enhancements are fit for purpose, paying attention to how projects are prioritised for delivery, improving staff capability to ensure the quality of builds, and ensuring adequate operations engagement and involvement.
Inadequate resourcing including funding	Resources (including funding), capability, tools and systems that are inadequate to carry out functions under the Tax Agents Services Act 2009 or deliver TPB strategic outcomes.	Inadequate resourcing is managed having regard to prioritisation, improving services and strategies targeting highest risks and opportunities.
Cyber or technology breach or failure	Cyber security/technology breach or failure resulting in systems and data being accessed by unauthorised parties and/or loss of data.	We are mitigating this risk by using industry best-practice cyber monitoring suites, performing ongoing cyber risk reviews, and implementing the Australian Cyber Security Centre Essential Eight mitigation strategies.
Inadequate data management	Not delivering data analytic tools on time or tools performing poorly.	We have a data strategy to address quality and data governance. We continue to advance our capability by adapting new tools / techniques and upskilling with relevant training & coaching to deliver quality outcomes.
Delayed implementation of legislative reforms	Failing to implement legislative measures, including in a timely manner.	We ensure ongoing stakeholder engagement, consultation and collaboration to manage implementation risks. We also provide advice and input into government proposals for relevant legislative reform and this, in turn reduces our implementation risk.
Tax practitioner conduct fails to protect the public	Tax practitioners who fail to act lawfully and ethically undermine community confidence in the system.	Improving data, analysis and assessment, our compliance program addresses higher risk issues and cases.

Our strategic approach

Our strategic planning sets out our roadmap. It focuses on 4 key areas for improvement, as shown in the 'Strategic pillars' illustration. Our key activities and performance measures for 2024–25 directly link to our strategic objectives.

Strategic pillars

1 Ready our people, technology, and culture for the future

Continue to invest in our people and technology to ensure we deliver regulatory excellence.

1



Key
activities



2

2 Foster opportunities to collaborate and partner

Explore new ways to contribute to the effective operation of the tax system in an ever-changing environment.

3 Make it easy for tax practitioners to work with us

Streamline our interactions with the tax profession and enhance our performance.

3



4

4 Strengthen our regulation practice

Drive reform, understand tax practitioner behaviour to better target our compliance activities, and increase confidence through transparency.

How we measure our performance

Our purpose is to support public trust and confidence in the integrity of the tax profession and the tax system and to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

In 2024–25 we will achieve this through:

1. the TPB's overarching key activity and performance measures as outlined in the ATO Corporate Plan.
2. other TPB activities and measurements of performance as outlined in this section of our plan.

1. Overarching key activity and performance measures

The TPB's overarching key activity and its performance measures are set out in the ATO 2024–25 corporate plan as follows:

TPB Overarching key activity

Provide support to tax practitioners, strengthen the regulation of tax practitioners to increase confidence in the integrity of the tax profession and tax system and address tax practitioner risk and compliance behaviour.

Performance measures

Satisfaction	Tax practitioner satisfaction
Risk Assessment	Number of completed risk assessments (subjective quantitative measure)
Sanctions	Sanctions are appropriate (subjective qualitative measure)

How we measure our performance (continued)

2. Other key activities and performance measures

We will undertake the following 7 TPB key activities to achieve our purpose in 2024–25. These key activities and performance measures complement our overarching key activity.

Key activity 1: Collaborate with our stakeholders to support and shape government reforms

We work with our stakeholders to improve our sphere of influence in the tax system.

Performance measures

1.1 The number of relevant TPB submissions that aim to enhance our regulatory role and government coordination

Key activity 2: Streamline registration and support to new and existing tax practitioners, the public and other stakeholders

We strive to make applying for registration and renewing registration a quick and easy process.

Performance measures

2.1 Our internal service standards results

2.2 Our quality assurance results

2.3 Tax practitioner satisfaction¹

¹ Included in the Australian Taxation Office corporate plan

How we measure our performance (continued)

Key activity 3: Improve tax practitioner standards and integrity with support and guidance

We provide support and guidance to assist tax practitioners to do their job well and to help them to understand our expectations of them.

Performance measures

3.1 The number of relevant guidance products published

3.2 The number of education opportunities offered

3.3 Tax practitioner feedback

Key activity 4: Protect consumers through a risk-based compliance program

We target our compliance activities based on the risk posed to consumers, the tax profession, and the tax system.

Performance measures

4.1 The number of completed risk assessments²

4.2 The number and type of compliance outcomes imposed, including Board Conduct Committee sanctions

4.3 Sanctions are appropriate³

4.4 Tax practitioner satisfaction with TPB compliance effectiveness

Key activity 5: Support our people to build organisational capability, culture, and leadership

Our people are our most important resource and strongest asset, and we support them to deliver their best.

Performance measures

5.1 Our staff wellbeing and engagement

5.2 Our staff satisfaction with TPB workplace culture, skills development and leadership

² Included in the Australian Taxation Office corporate plan

³ Included in the Australian Taxation Office corporate plan

How we measure our performance (continued)

Key activity 6: Support and safeguard our performance through a technology work program

We continue to improve our technology solutions which form the backbone of our service delivery.

Performance measures

6.1 Our system availability

6.2 Our system reliability

Key activity 7: Enhance TPB performance through data science and analytics

We develop analytical solutions to generate actionable insights and to support decision making.

Performance measures

7.1 Improved data analytics capability, including utility of data analysis tools

Regulator performance reporting

We are focussed on lifting our regulatory performance, capability, and culture. To achieve these improvements and comply with best practice, we have developed tailored performance monitoring and reporting processes. Our key activities and performance measures directly support the accomplishment of the 3 principles of regulator best practice, as shown in the following table.

Performance measures	Principles of regulator best practice		
	Continuous improvement and building trust	Risk-based and data-driven	Collaboration and engagement
1.1 The number of relevant TPB submissions that aim to enhance our regulatory role and government coordination	●		●
2.1 Our internal service standards results	●		
2.2 Our quality assurance results	●	●	
2.3 Tax practitioner satisfaction*	●		●
3.1 The number of relevant guidance products published			●
3.2 The number of education opportunities offered		●	
3.3 Tax practitioner feedback	●		●
4.1 The number of completed risk assessments*		●	
4.2 The number and type of compliance outcomes imposed, including Board Conduct Committee sanctions	●	●	
4.3 Sanctions are appropriate*	●		●
4.4 Tax practitioner satisfaction with TPB compliance effectiveness	●		●
5.1 Our staff wellbeing and engagement	●		●
5.2 Our staff satisfaction with TPB workplace culture, skills development and leadership	●		●
6.1 Our system availability	●		●
6.2 Our system reliability	●		●
7.1 Improved data analytics capability, including utility of data analysis tools	●	●	

* Included in the Australian Taxation Office corporate plan