



Australian Government



TAX
PRACTITIONERS
BOARD

TAX PRACTITIONERS BOARD

**ANNUAL
REPORT**
2023–24



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Acknowledgement of Country

We 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, their cultures, and Elders past and present. We recognise the unique relationship Aboriginal and Torres Strait Islander peoples have to Country, culture, and community, and the important role this plays in us all walking together as Australians.

We value the contribution Aboriginal and Torres Strait Islander peoples make to our organisation and the broader tax, superannuation and registry systems.

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Australian Government



**TAX
PRACTITIONERS
BOARD**

The Hon Stephen Jones MP
Assistant Treasurer
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 2023–24.

Yours sincerely

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

Peter de Cure AM
Chair, Tax Practitioners Board

1 October 2024

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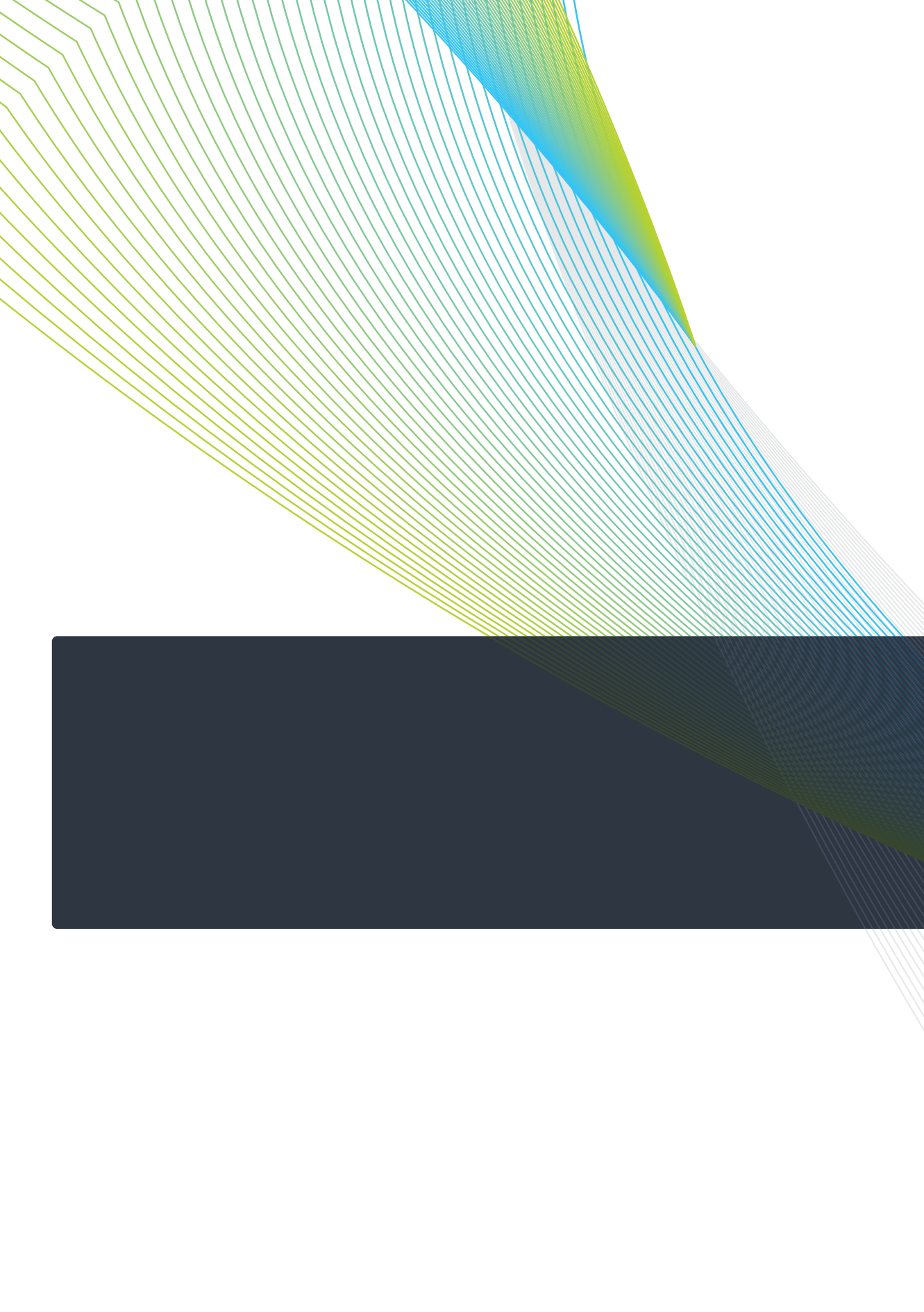
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Year in review **1**

1 Year in review

I am delighted to share the 2023–24 annual report of the Tax Practitioners Board (TPB) and highlight the achievements of the TPB over the period. The tax and regulatory system supports the Australian community and the economy, and funds government services.

In addressing their tax and superannuation needs, many Australians turn to trusted tax practitioners. While the vast majority of tax practitioners uphold high standards and conduct their work ethically, our focus remains on the small portion who do not. Misconduct, including unethical and unlawful behaviours, can undermine confidence in the profession and in the system.

The TPB supports government reforms which enhance professional standards and consumer protections. In particular, we acknowledge those practitioners who model ethical conduct, and who commit to reviewing and improving their provision of lawful services to their clients.

The last 12 months have seen unprecedented scrutiny of the tax profession and resulted in reforms to the *Tax Agent Services Act 2009* (TASA). These reforms aim to modernise and strengthen the TPB's regulatory framework, enhance consumer protection by strengthening integrity in the profession, and improve the efficiency and effectiveness of the TPB's operations. They help to build confidence in the tax profession as well as the broader tax and regulatory systems.

In recognition of the rapidly changing environment, we have focused on practical implementation and support for tax practitioners, and have simplified and streamlined our processes wherever possible. Our engagement and consultation with the public, practitioners, co-regulators and professional associations has been invaluable in the practical implementation of the reforms.

In addition to supporting practitioners through the reforms, we continued to provide timely and practical guidance, resources and advice on other professional standards. During the year, we delivered 21 webinars to educate and assist tax practitioners and enhance their understanding of our requirements. Attendance continued to grow, with over 68,500 participants attending the webinars and many more people accessing them via our YouTube channel. In addition, we had over 68,400 subscribers to our monthly newsletter, *TPB eNews*.

Our Expanded Compliance Program is another vital element in maintaining the integrity of the tax system and ensuring trust and confidence in the profession. The program protects consumers and supports honest and ethical tax practitioners by addressing those in the profession who fail to meet the required standards. We understand that their actions create an unfair playing field and put clients and the integrity of the tax system at risk. We have taken swift action against unregistered preparers and those who pose significant risks to the public and the tax system.

As part of our stewardship role, we engaged proactively with our regulatory partners, including the Australian Taxation Office, the Australian Securities and Investments Commission, and the Inspector-General of Taxation and Taxation Ombudsman, to support our regulatory and integrity programs. We also leveraged opportunities to collaborate and share data to enhance our analytical capabilities and strengthen our compliance program.

We continued to consult regularly with key stakeholders, including through our Consultative Forum and the Tax Practitioner Governance and Standards Forum, to ensure that our work is informed by appropriate consultation with the profession. I want to express my gratitude to tax practitioners and association representatives who have generously contributed their time and expertise in reviewing and improving our work.

Our Technology Team continued the TPB's journey to provide modern, reliable, efficient and secure technology solutions for staff, practitioners and the public. We continued to leverage cloud-based technologies to support the TPB's legislative reform program; increased efficiency through automation; and kept up with an ever-evolving cybersecurity landscape.

We have made significant progress in implementing the improvements identified in our 2024 strategic plan, and we are now refining our strategic priorities that will guide our future direction. We will continue to work closely with government, partner agencies, stakeholders and the tax profession to deliver our vision of a trusted and respected tax practitioner community.

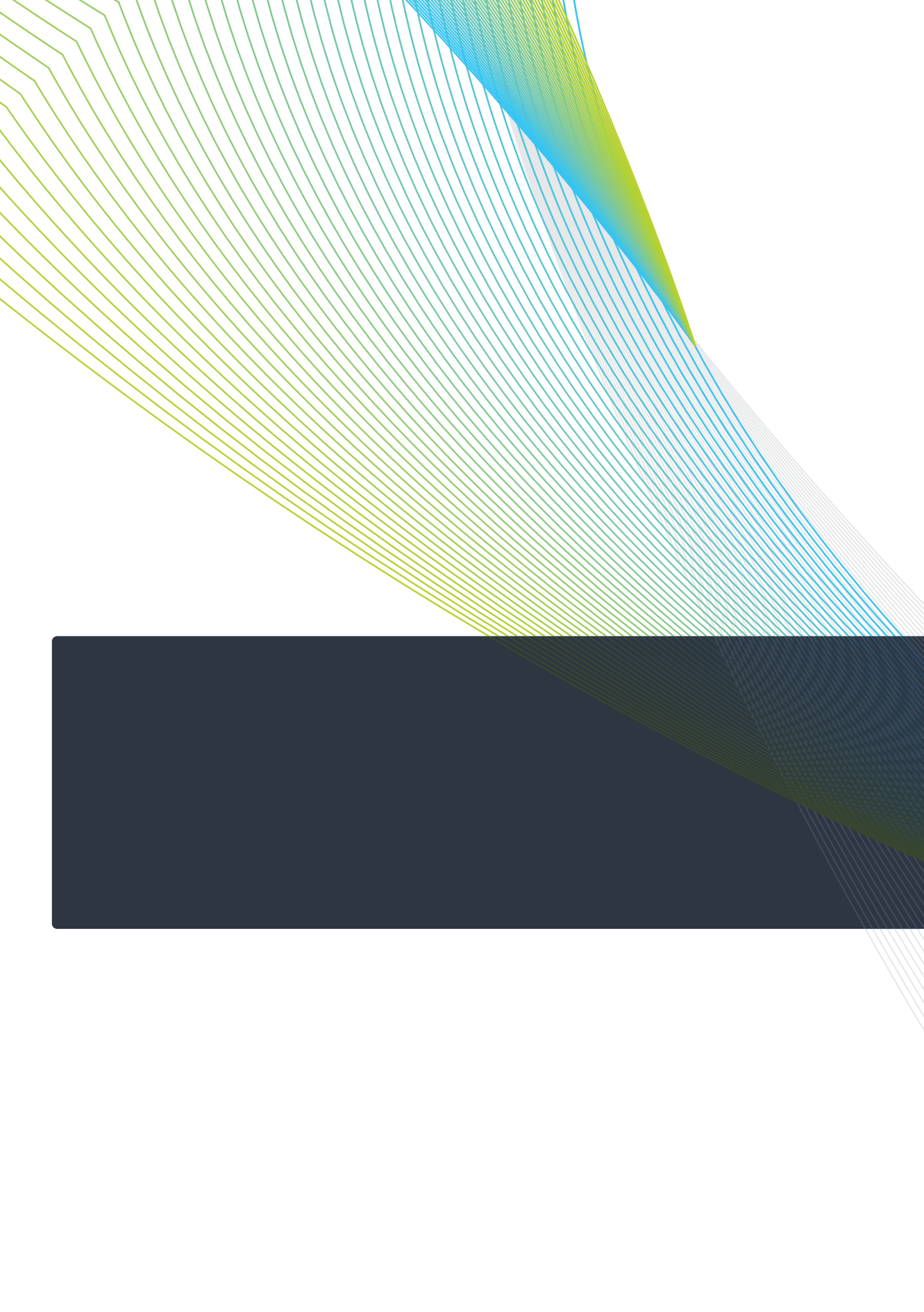
The TPB takes great pride in its collaborative efforts with key stakeholders. Our dedication to fostering strong stakeholder relationships is fundamental in furthering government initiatives. The increased funding that began in 2023–24 is a testament to the Australian Government's commitment to the profession and confidence in the TPB's stewardship.

On behalf of the Board, I would like to extend gratitude to Assistant Treasurer the Hon Stephen Jones MP, colleagues in Treasury, and the Commissioner of Taxation and his team, for their indispensable support of the TPB. Gratitude is also due to my fellow Board members, our TPB leaders and all our staff members for their unwavering dedication, adaptability and hard work during an intense and demanding year.

Lastly, I wish to acknowledge and thank the tax practitioners who have competently, ethically and devotedly served our community over the past year. Your exemplary service honours your profession.



Peter de Cure AM
Chair



About the Tax Practitioners Board **2**

2 About the Tax Practitioners Board

The TPB is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA) and is responsible for the registration and regulation of tax agents and business activity statement (BAS) agents (collectively referred to as ‘tax practitioners’).

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

The TPB consists of a Board appointed by the Minister (the Assistant Treasurer). The Minister 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 ATO, the TPB, the Australian Charities and Not-for-profits Commission (ACNC) and the ACNC Advisory Board.

While the TPB operates with statutory independence and reports directly to the Minister, the TPB’s funding is derived through ATO program funding.

Tax practitioners

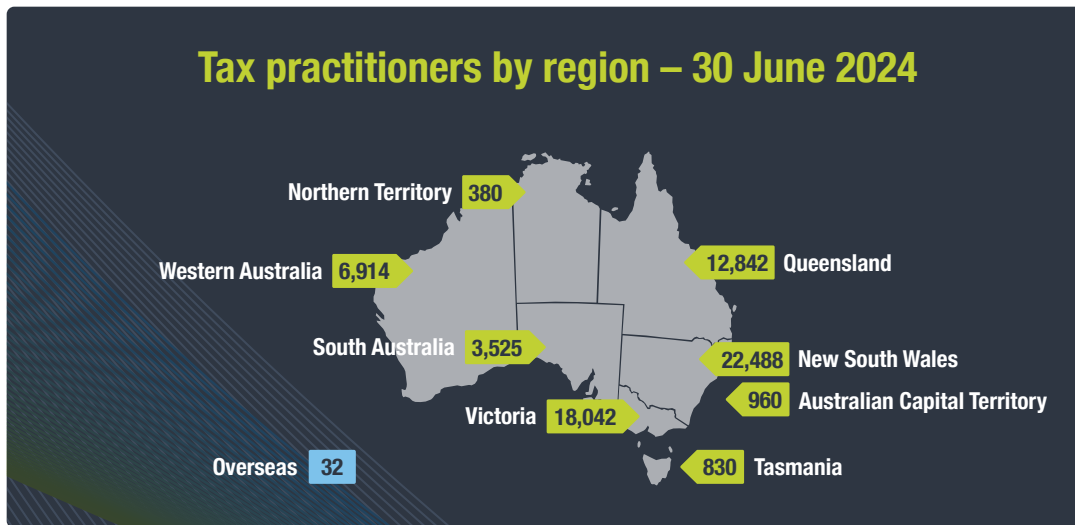
Tax practitioners must be registered with the TPB to provide tax agent or BAS agent services for a fee or other reward. TPB registration ensures that practitioners have the qualifications and experience necessary to provide tax practitioner services, meet the ‘fit and proper person’ requirements of the 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 62% of all 2022–23 individual income tax returns and 96% of all 2022–23 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.

Tax (financial) advisers, who were previously regulated by the TPB, have transitioned to a new regulatory framework under the *Financial Sector Reform (Hayne Royal Commission Response – Better Advice) Act 2021*. A total of 3,199 tax (financial) advisers remained registered with the TPB at 30 June 2024, but their registrations will expire by 30 June 2025.

At 30 June 2024, the total registered tax practitioner population was 66,013, composed of 45,915 tax agents, 16,899 BAS agents and 3,199 tax (financial) advisers. Registered tax practitioners are active across Australia and, in some cases, overseas, as shown in Figure 1.

Figure 1: Tax practitioners by region at 30 June 2024



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
- administering the Code of Professional Conduct (the Code)
- issuing guidance on relevant matters to support tax practitioners and consumers
- investigating conduct that may breach the TASA, including non-compliance with the Code, 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 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 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.

On 31 May 2024, the *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024* was enacted. This Act amends the TASA and the *Taxation Administration Act 1953*. Key changes commencing in July 2024 include extending whistleblower protections to individuals who disclose information to the TPB; extending the TPB's investigation period from 6 months to 24 months; and improving transparency by enabling the publication of more information on the TPB's public register.

The legislation is available at 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 will act against unregistered preparers, especially where unlawful advice is provided to clients.

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 2023–24.

Board

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

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

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

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

Members

During 2023–24, 10 people served on the Board (including the Chair), all of whom served part time.



Peter de Cure AM (Chair)

At 30 June 2024, the Board had eight members: Peter de Cure AM (Chair), Debra Anderson, Simone Carton, Andrew Conway, Phillip Davies, Steven Dobson, Peter Hogan and Kerrie Sadiq. The following biographies provide details of their qualifications and experience.

Former members Craig Stephens and Judy Sullivan concluded their terms in October 2023. We thank them for their outstanding service and commitment.

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 Chair of the South Australian Fire and Emergency Commission, the Royal Flying Doctor Service South Australia and Northern Territory, Wirra Wirra Vineyards, Accord Property Holdings Pty Ltd and the Accord Property Development Fund, and a director of PMB Defence Pty Ltd and Variety the Children's Charity South Australia.

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



Simone Carton

Simone is an experienced CEO, lawyer and non-executive director. She is currently CEO of the ACT Law Society, the peak body for legal practitioners in the ACT, with statutory responsibilities for the licensing and regulation of practitioners.

Simone started her career as a specialist tax lawyer with KPMG Sydney and has since worked in a variety of roles across the private, government and non-profit sectors. She has a strong background in regulation, with experience in the legal, advertising and communications sectors.

She is currently a director of Asthma Australia and has previously served on a number of boards as a director and a company secretary.

Simone was appointed to the Board in October 2023.

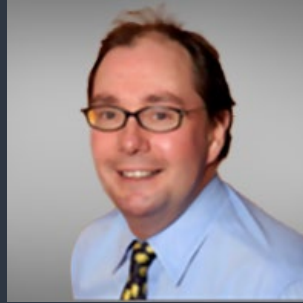


Andrew Conway

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, he was a chief of staff and senior adviser in the Australian Government Treasury ministry. Andrew has also 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.



Phillip Davies

Phillip is a lawyer with over 40 years of experience in private and public practice. He began his career at international law firm King Wood Mallesons, as a solicitor, a senior associate and a tax partner.

Phillip has been involved in various professional and disciplinary tribunals across a range of professions over the past 20 years. He is currently Deputy Chair of the Conduct Review Commission for the Financial Advice Association of Australia.

Phillip is also the national Tolling Customer Ombudsman and a member of the boards of a number of commercial, international and Victorian Government entities across various sectors.

Phillip was appointed to the Board in October 2023.



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 Chairperson 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.



Kerrie Sadiq

Kerrie is Professor of Taxation at the Queensland University of Technology (QUT). She is an experienced academic of more than 30 years, co-editor of *Australian Tax Review*, and author of numerous leading tax books and publications.

Kerrie is a former chair of The Tax Institute's Academic Board and has been a member of committees and boards in academic institutions and professional associations.

Kerrie holds a Bachelor of Commerce and a Bachelor of Laws (Hons) from the University of Queensland, a Master of Laws from QUT, and a PhD from Deakin University.

She is a Graduate of the Australian Institute of Company Directors, a Chartered Tax Adviser, a Member of Chartered Accountants Australia and New Zealand, and a Member of CPA Australia.

Kerrie was appointed to the Board in October 2023.



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) and retired from that firm in 2008.

Peter served for six years on the Advisory Board of the ACNC 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 boards of the Don Bosco Brunswick Youth Foundation Inc., Friends of St Teresa Nzara Inc. and Doxa Community Club Ltd.

Peter was appointed to the Board in August 2021 and his term concluded in August 2024.

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 matters.

The TPB is overseen by 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 Commissioner of Taxation annual report.

Board Conduct Committee

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

- reject registration applications
- impose or vary conditions on registrations
- issue orders requiring a tax practitioner to take certain actions
- suspend or terminate registrations (or apply other sanctions)
- extend investigation periods
- approve, renew or not terminate registrations
- impose a period during which an application for registration may not be made
- publicise decisions
- re-register a previously disqualified entity.

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 registered tax agent or BAS agent. Details of the associations that were recognised at 30 June 2024 are provided in [Appendix B](#).

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.

Financial Governance Working Group

The Financial Governance Working Group (FGWG) was created in June 2023 to advise the Board on the transition to new financial operating arrangements in recognition of the inherent risks associated with implementing these changes. The FGWG will manage and mitigate these risks by ensuring the necessary operational, governance, reporting and assurance arrangements are in place. The FGWG commenced monthly meetings in June 2023.

Organisation

Under the TASA, the TPB consists of the Board members appointed by the relevant Treasury portfolio minister.

They are assisted by ATO staff made available by the Commissioner of Taxation. The CEO Secretary is supported by staff across the functional areas shown in Figure 2.

Figure 2: Organisational structure at 30 June 2024

Board

Provides strategic direction and oversees the governance of the TPB.

CEO Secretary

Manages 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.

Client Services

- Provides support for practitioners, through assessing new registration applications and renewal applications.
- 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.
- Supports consumers impacted by the services of high-risk tax practitioners.

Functional areas

Law and Compliance

- Risk assesses intelligence, including from complaints.
- Conducts enquiries 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:

- governance, planning and risk management.
- people management.
- communications.
- finance management.

Technology Team

- 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 Register.

Data Analytics and Science Team

- 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 workforce management in the Commissioner of Taxation annual report.

At 30 June 2024, the TPB had 176 ongoing staff, five non-ongoing staff and one casual staff member. They operated across four regions, as shown in Table 1.

Table 1: Ongoing, non-ongoing and casual employees by region at 30 June

Region	2023	2024
Australian Capital Territory	13	18
New South Wales	66	76
Queensland	27	41
Victoria	32	47
Total	138	182

Our total number of staff increased by 44 staff (24.2%) during the financial year. Table 2 shows the changes in staff numbers by functional area.

Table 2: Ongoing, non-ongoing and casual employees by functional area at 30 June

Functional area	2023	2024
Office of the CEO Secretary	3	4
Client Services	35	36
Law and Compliance	64	93
Policy and Legislation	7	7
Corporate Services	13	17
Technology Team	16	17
Data Analytics and Science	0	8
Total	138	182

From 2022–23 to 2023–24, female participation in the TPB workforce reduced slightly from 59% to 54%. Table 3 shows a breakdown of the workforce by classification and gender.

Table 3: Ongoing, non-ongoing and casual employees by classification and gender at 30 June

Classification	2023			2024		
	Female	Male	Total	Female	Male	Total
Senior Executive Service Band 2	0	1	1	0	1	1
Senior Executive Service Band 1	1	0	1	1	0	1
Executive Level (EL) 2HWV ^a	1	0	1	0	0	0
EL 2	2	4	6	3	5	8
EL 1	12	14	26	19	20	39
Australian Public Service (APS) 6	25	22	47	30	26	56
APS 5	12	6	18	21	13	34
APS 4	16	6	22	12	16	28
APS 3	13	3	16	10	3	13
APS 2	0	0	0	1	1	2
Total	82	56	138	97	85	182

a Staff assigned to duties in the Executive Level 2 higher work value zone. This classification was rolled into the EL2 classification in 2023–24.

Note: The TPB had no staff that identified as a different gender.

Table 4 shows the numbers of full-time and part-time employees as identified by employment arrangements for each classification.

Table 4: Ongoing, non-ongoing and casual employees by full-time and part-time employment at 30 June

Classification	2023			2024		
	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	1	0	1	1	0	1
Executive Level (EL) 2HWV ^a	1	0	1	0	0	0
EL 2	5	1	6	8	0	8
EL 1	25	1	26	37	2	39
Australian Public Service (APS) 6	41	6	47	49	7	56
APS 5	11	7	18	28	6	34
APS 4	21	1	22	28	0	28
APS 3	10	6	16	8	5	13
APS 2	0	0	0	2	0	2
Total	116	22	138	162	20	182

a Staff assigned to duties in the Executive Level 2 higher work value zone. This classification was rolled into the EL2 classification in 2023–24.

Table 5 shows the proportions of ongoing employees belonging to diversity groups.

Table 5: Ongoing employees belonging to diversity groups at 30 June

Group	2023 %	2024 %	Change percentage points
First Nations people	2.3	1.7	-0.6
Culturally and linguistically diverse ^a	21.1	47.6	n/a
Lesbian, gay, bisexual, transgender, intersex (LGBTI+)	2.3	3.4	1.1
Mature age (>50 years)	39.8	38.6	-1.2
With disability	5.3	4.5	-0.8
Neurodivergent	0	3.3	3.3

a. The 'culturally and linguistically diverse' metric has changed to a new Australian Public Service Commission method based on 'first language spoken'. The 2023–24 result cannot be compared to the result in 2022–23.

Note: Diversity figures are reported based on the ongoing TPB population only.

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'.

Remuneration for the CEO Secretary and Assistant Secretary is reported in the Commissioner of Taxation annual report as they are ATO employees.

As TPB Board members are holders of public office, their remuneration and conditions are set by the Remuneration Tribunal. Further information can be found on the tribunal's website, remtribunal.gov.au.

Table 6 provides details of the remuneration provided to TPB Board members in 2023–24.

Table 6: Key management personnel remuneration in 2023–24

Name	Position title	Short-term benefits			Post-employment benefits		Other long-term benefits			Termination benefits	Total remuneration ^a
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits				
Peter de Cure	Chair	\$150,334	\$0	\$0	\$16,333	\$0	\$0	\$0	\$0	\$166,667	
Andrew Conway	Member	\$20,654	\$0	\$0	\$2,272	\$0	\$0	\$0	\$0	\$22,926	
Craig Stephens	Member	\$16,982	\$0	\$0	\$365	\$0	\$0	\$0	\$0	\$17,347	
Debra Anderson	Member	\$64,087	\$0	\$0	\$9,869	\$0	\$0	\$0	\$0	\$73,956	
Judith Sullivan	Member	\$7,295	\$0	\$0	\$739	\$0	\$0	\$0	\$0	\$8,034	
Peter Hogan	Member	\$21,986	\$0	\$0	\$2,418	\$0	\$0	\$0	\$0	\$24,404	
Steven Dobson	Member	\$43,371	\$0	\$0	\$4,771	\$0	\$0	\$0	\$0	\$48,142	
Phillip Davies	Member	\$22,553	\$0	\$0	\$2,481	\$0	\$0	\$0	\$0	\$25,034	
Simone Carton	Member	\$21,603	\$0	\$0	\$3,327	\$0	\$0	\$0	\$0	\$24,930	
Kerrie Sadiq	Member	\$26,351	\$0	\$0	\$2,899	\$0	\$0	\$0	\$0	\$29,250	
Julianne Jaques ^b	Former Member	\$0	\$0	\$0	-\$177	\$0	\$0	\$0	\$0	-\$177	
Gregory Lewis ^b	Former Member	\$0	\$0	\$0	-\$414	\$0	\$0	\$0	\$0	-\$414	

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

^b Negative amounts relate to historical adjustments to superannuation.

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 2023–24, 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 period
- the performance report for the preceding quarter, highlighting achievements and challenges against the strategic objectives and performance measures of the 2023–24 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 convenes a separate Audit and Risk Committee to provide 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 and the Commonwealth resource management framework. In 2023–24, 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 performance against the deliverables and performance criteria set out in the Treasury portfolio budget statements and our corporate plan.

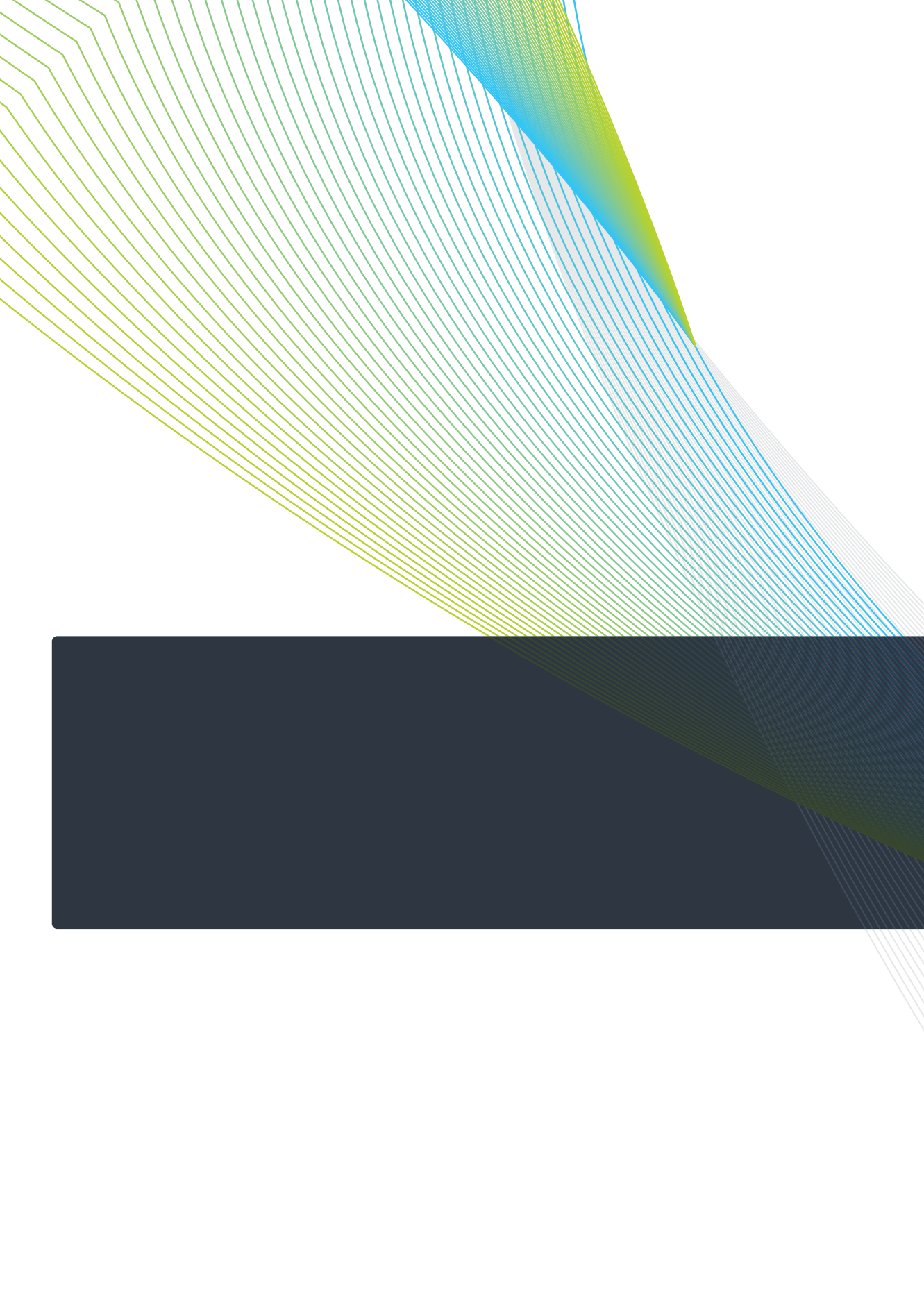
Managing risk and fraud

Our approach to risk management aligns with the requirements of the PGPA Act, the Australian Government's principles of regulatory best practice, and the Commonwealth Risk Management Framework.

Our risk management processes help us to clarify our goals, confirm strategies, prioritise resources, test effectiveness and report on our work.

During 2023–24, we reviewed, assessed and modified our enterprise-level and business-level risks, including fraud risks, considering environmental changes.

We maintained appropriate systems and internal controls for the oversight and management of risk, in line with the Commonwealth Risk Management Framework.



Highlights of 2023–24

3

3 Highlights of 2023–24

Support for legislative reform

In August 2023, the Australian Government announced a multi-year program of law reform aimed at strengthening the integrity of the tax profession and the tax system and increasing the powers of regulators. More specifically, the program is intended to provide regulators with the right tools to identify and appropriately discipline those who break the law.

In response to this announcement, the TPB worked in collaboration and consultation with Treasury to develop law and policy, particularly informed by our regulatory experience and empirical insights.

To ensure that new legislation equips us to effectively deliver on our purpose, we readied ourselves to implement the reform measures arising from the *Treasury Laws Amendment (2023 Measures No. 1) Act 2023* and *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024*, including but not limited to:

- converting the three-year registration period to annual registration
- establishing a special account to give the TPB greater financial independence
- strengthening the disclosure framework by requiring tax practitioners to not employ or use the services of a disqualified entity without TPB approval
- further strengthening transparency by requiring tax practitioners to report significant breaches of the Code of Professional Conduct in relation to their own conduct and the conduct of other registered tax practitioners
- amending the *Tax Agent Services Act 2009* (TASA) to give the relevant Minister the power to supplement the Code of Professional Conduct to address emerging and existing behaviours and practices

- extending whistleblower protections to eligible whistleblowers who make disclosures to the TPB, as well as disclosures to certain other entities who may support or assist the whistleblower
- enabling the publication of additional information that will appear on the TPB register, assisting consumers in making informed choices if they choose to engage with a tax practitioner.

The various reform measures contained in the *Treasury Laws Amendment (2023 Measures No. 1) Act 2023* and the *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024* commenced in stages from 1 January 2024.

Whole-of-government approach

We provided input and advice to various government consultations, taking a whole-of-government approach in our consideration of the relevant issues. This included submissions on a broad range of topics pertinent to performing our role as a regulator of tax practitioners and promoting and strengthening the integrity of the tax system and tax profession.

The consultations examined matters such as TPB registration requirements, focusing on education, qualification and experience for new entrants and existing practitioners; and secrecy laws, considering further circumstances in which certain information obtained by the TPB could be shared with other regulatory agencies in the public interest.

As part of our ongoing commitment to stewardship of the system and a whole-of-government approach, we signed

various new memorandums of understanding with co-regulators and government agencies, including the Australian Securities and Investments Commission and the Australian Transaction Reports and Analysis Centre. This strengthens our effectiveness in administering our powers under the TASA through close cooperation with other Commonwealth agencies, enabling our combined success.

Introduction of annual registration

Following the government's reform announcement in August 2023, we readied ourselves and tax practitioners for the introduction of the annual registration renewal regime on 1 July 2024. We achieved this by implementing several process improvements designed to streamline the tax practitioner's experience.

The new annual registration process better aligns with registration models across Australian Government agencies, and the annual registration period will align with other regulatory obligations, such as maintaining professional indemnity insurance and continuing professional education. It also ensures that we have greater visibility of tax practitioner registrations, with tax practitioners providing, on an annual basis, more up-to-date information that they are maintaining and meeting their registration requirements, increasing consumer confidence of their competency.

We supported tax practitioners with a 'Get ready for annual registration' webinar and tailored letters to tax practitioners who were renewing their registration around 1 July 2024, providing information on the legislative change and changes to fees.

Support for clients of high-risk practitioners

We developed our Client Support Program to support the community by ensuring that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.

Through the Client Support Program, we contacted the clients of high-risk tax practitioners who are subject to our disciplinary action, to support the clients in addressing their tax affairs. We provided advice on how they could engage another registered tax practitioner if required.

The program has been well received by the public and those we have contacted, and clients have expressed their appreciation for the information and assistance we have provided.

Targeted compliance activities

The TPB developed risk modelling tools to identify and prioritise higher-risk behaviours for compliance treatment. We improved systems which integrate data, data analytics, intelligence and risk assessments in coordination with compliance activities under our Expanded Compliance Program. Risk model outputs are subject to quality assurance and human verification.

Our data analytics and intelligence improvements were instrumental in the detection of a high-risk agent known as 'Person A' (see Case Study 1 for more information).

Case Study 1 – Person A

In April 2024, we terminated the tax agent registration of a New South Wales based tax practitioner, 'Person A', following a referral from the Australian Taxation Office (ATO).

We found that Person A had engaged in behaviour breaching multiple items of the Code of Professional Conduct of the *Tax Agent Services Act 2009*. As a result, we determined that Person A was no longer eligible for registration, as they no longer satisfied us that they were a 'fit and proper person'.

We worked directly with the ATO to obtain evidence relating to audits on Person A's companies that resulted in the identification of total tax shortfalls of \$2.3 million. This evidence was used to support a TPB sanction, while supporting a whole-of-government treatment strategy.

The Board Conduct Committee (BCC) found multiple breaches of the Code and made a finding regarding Person A's fitness and propriety. The BCC determined that

Person A had failed to act with honesty and integrity when they lodged their personal income tax returns and business activity statements, in addition to those for three of their related companies.

In determining the sanction, the BCC took into consideration the large shortfall and penalties that were applied to Person A during audits, and an AusIndustry investigation into Person A's entities' claims for research and development tax offsets, which had resulted in claims being disallowed and tax shortfalls of \$850,000 being identified.

The committee considered that Person A had demonstrated systematic non-compliance with the TPB's and the Commissioner's requirements under taxation law.

Litigation

TPB sanction decisions are subject to rights of appeal to the Administrative Appeals Tribunal (AAT) and the Federal Court of Australia (Federal Court), to ensure that outcomes are fair and lawful. In addition, the TPB can initiate a civil penalty application in the Federal Court to address serious misconduct, including unlawful behaviour by unregistered preparers. Court and tribunal outcomes assist in clarifying the law and providing guidance to support voluntary compliance or general deterrence.

In 2023–24, 35 litigation matters involving the TPB were finalised in the AAT. Eight of those matters resulted in published final decisions, all of which affirmed the Board Conduct Committee's substantive decisions.

Five litigation matters were finalised in the Federal Court, four of which resulted in a published final decision favourable to the TPB, including one civil penalty decision and a decision to dismiss an appeal of an AAT decision that affirmed a TPB decision.

A case that highlighted our role to ensure that tax practitioner services are provided in accordance with appropriate standards of professional and ethical conduct is the penalty decision for Jessa Van Stroe (see Case Study 2 for more information).

Case Study 2 – *Tax Practitioners Board v Van Stroe (No 2)* [2023] FCA 1533

In 2018–19, having received a number of referrals about Jessa Van Stroe providing tax agent services for a fee despite not being a registered agent, the TPB issued a ‘cease and desist’ letter to Van Stroe, expressing concern about those activities and explaining that penalties would be imposed if they continued.

This was accepted by the Federal Court of Australia in 2022, in a decision which found that Van Stroe had engaged in at least 531 contraventions of the *Tax Agent Services Act 2009* (TASA) after receiving the ‘cease and desist’ letter from the TPB.

In its penalty decision, handed down in December 2023, the court imposed a fine of \$230,000 and took into consideration the following aspects of her conduct:

- Van Stroe’s clients sought to obtain genuine advice about their obligations and paid for that advice.
- The seriousness of the conduct was emphasised by the fact that the Australian Taxation Office had carried out audits on clients who had used Van Stroe’s services.

- Van Stroe knew she was operating in contravention of the TASA, because of compliance activities carried out in 2018.
- Van Stroe invested significant time in, and made a significant income from, a business of lodging quick and unsubstantiated returns, using the myGov accounts of her clients.

The court accepted the TPB’s position that the purpose of the TASA is to ensure the integrity of the tax system and that any penalty needs to be sufficient to dissuade others from seeking to benefit from tax agent services without complying with the regulatory regime, including the requirement to be registered.

Guidance and education

To assist tax practitioners and other stakeholders to understand the impact and practical application of our reform measures, we published 37 policy and guidance products in 2023–24. We supplemented those information products with communication activities such as webinars.

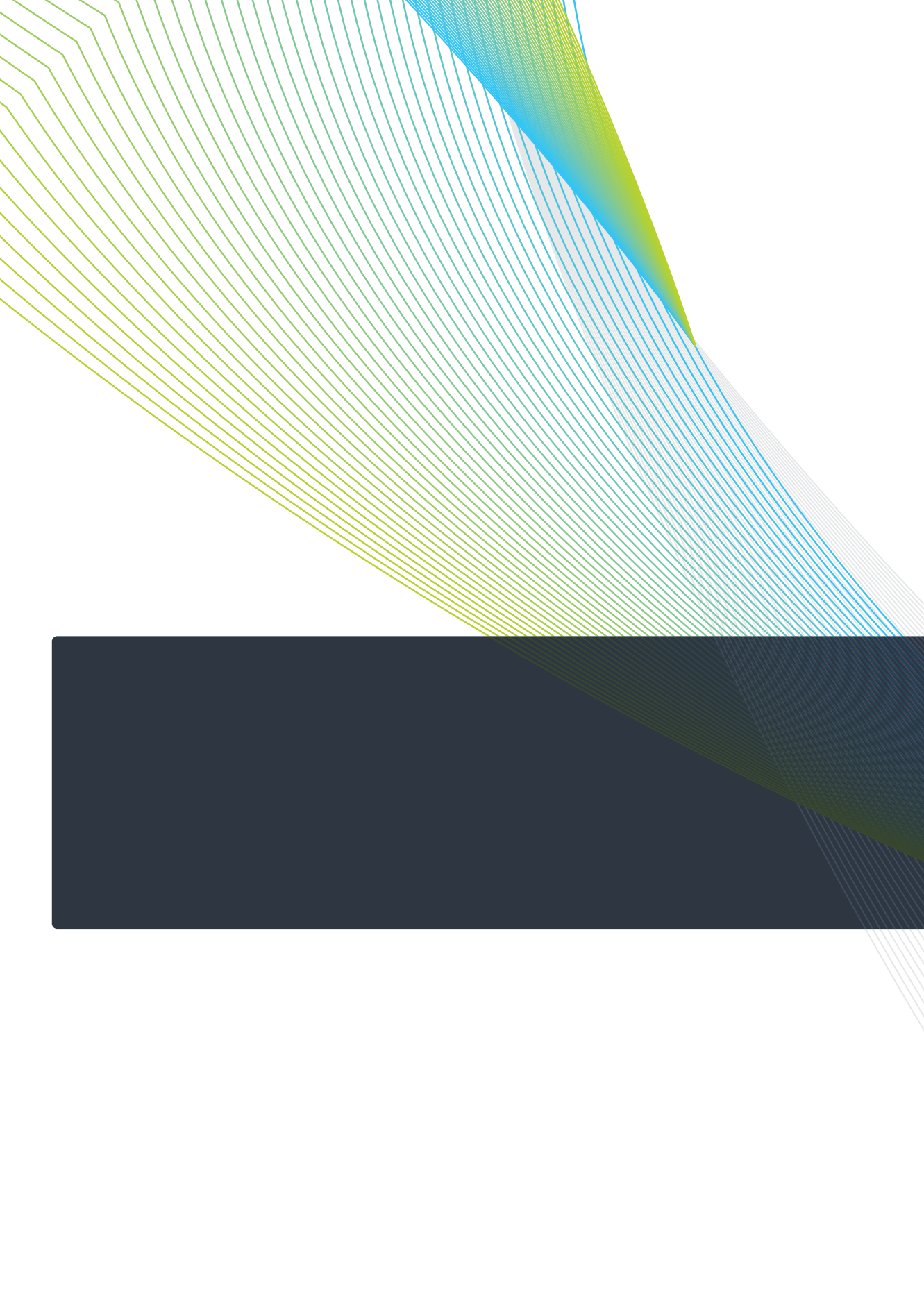
Our webinar program continued to provide quality guidance and education to tax practitioners and achieved extremely high engagement among attendees: 97% of those surveyed said that their knowledge had improved after attending a webinar. Feedback from attendees included:

- ‘Experience, preparation and teamwork show and reflect the professional and skilled presentation.’
- ‘Presenter was very down to earth. Gave practical advice that would relate to a lot of tax practitioners, including myself.’
- ‘Clear information with slides that enabled attendees to follow what was being spoken about.’
- ‘Excellent and well researched.’
- ‘Both presenters are very easy to listen to, they’re very engaging, and their discussion is relevant. Really appreciate them sharing their knowledge.’

Attendance grew by 32% across the program of 21 webinars, with over 68,500 attendees in 2023–24 compared with over 52,000 attendees in 2022–23.

Our monthly newsletter, *TPB eNews*, also received increased engagement, with the June 2024 edition garnering a 55% open rate out of 68,467 subscribers. This exceeded the highest opening rate achieved in 2022–23 (51%) and is well above the industry average for government (30%). In addition, media coverage of TPB compliance matters and reform initiatives produced more than 4,100 news items, with a potential audience of 200 million people.

Our media, guidance and education products support tax practitioners in their ongoing professional development, improvement of services to clients, and conformance with legal and ethical obligations.



Annual performance statement

4

4 Annual performance statement

For the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the TPB is considered part of the listed entity known as the Australian Taxation Office, for which the Commissioner of Taxation is the accountable authority.

As the accountable authority, the Commissioner 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.

Three of our performance measures and an overarching key activity are also included in the Australian Taxation Office listed entity's annual performance statement in the Commissioner of Taxation annual report for 2023–24. They are:

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:

- 2.3 Tax practitioner satisfaction with reduction in red tape
- 4.1 The number of completed risk assessments
- 4.3 Sanctions are appropriate.

Performance framework

In this annual performance statement, the TPB reports on its performance against the key activities, performance measures and expected results set out for Australian Taxation Office (ATO) Program 1.2: Tax Practitioners Board in the *Treasury Portfolio Budget Statements 2023–24*, and the key activities, performance measures and targets set out in the *Tax Practitioners Board Corporate Plan 2023–24*.

Our portfolio and corporate performance measures are designed to assess how the TPB performed in achieving its purpose, as defined in the corporate plan:

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

Our performance measures are also designed to demonstrate how the TPB applies the three principles of regulator 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.

To determine the annual outcome of our performance, we have assessed the achievement of each performance measure against a four-tier rating scale, as shown in Table 7. Our composite measures (5.2, 6.1 and 6.2), which each comprise two or more sub-measures, are each weighed as one measure when assessed against the rating scale.

We are increasingly integrating our performance framework across planning and reporting, as shown by our summary of outcomes in Table 8.

Table 7: Performance rating scale

Rating	Threshold
✔ Achieved	100% of target has been met
✔ Substantially achieved	85%–99.9% of target has been met
⦿ Partially achieved	75%–<85% of target has been met
✘ Not achieved	<75% of target has been met

Table 8: Summary of performance in 2023–24

Key activity ^a	Performance measure ^a	Result
1. Collaborate with our stakeholders to support and shape government reforms	1.1 The number and quality of TPB submissions that enhance our regulatory role and government coordination	✔ Achieved
2. Streamline registration to support new and existing tax practitioners	2.1 Our internal service standards results	✔ Achieved
	2.2 Our quality assurance results	✔ Achieved
	2.3 Tax practitioner satisfaction with reduction in red tape ^a	✔ Achieved
3. Improve tax practitioner standards and integrity with support and guidance	3.1 The number and quality of guidance products published	✔ Substantially achieved
	3.2 The number and quality of education opportunities offered	✔ Achieved
	3.3 Tax practitioner feedback	✔ Achieved
4. Protect consumers through a risk-based compliance program	4.1 The number of completed risk assessments ^a	✔ Substantially achieved
	4.2 The number and types of completed compliance cases	✘ Not achieved
	4.3 Sanctions are appropriate ^a	✔ Achieved
	4.4 Tax practitioner satisfaction with TPB compliance effectiveness	✔ Achieved
5. Support our people to build organisational capability, culture and leadership	5.1 Our staff wellbeing and engagement	✔ Substantially achieved
	5.2 Our staff satisfaction with TPB workplace culture, skills development and leadership	⦿ Partially achieved
6. Support and safeguard our performance through a technology work program	6.1 Our system availability	✔ Achieved
	6.2 Our system reliability	✔ Achieved
7. Enhance TPB performance through data science and systems	7.1 Improved data analytics capability, including utility of data analysis tools	✔ Achieved

^a Treasury Portfolio Budget Statements 2023–24, page 223; Tax Practitioners Board Corporate Plan 2023–24, pages 10 to 13.

KEY ACTIVITY 1:

Collaborate with our stakeholders to support and shape government reforms

Performance measure 1.1

Measure	Target	Result	Best practice principles
The number and quality of TPB submissions that enhance our regulatory role and government coordination	The TPB will provide timely and valued submissions	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2023–24.

We provided 16 submissions on government reforms that were relevant to our regulatory role and ensured that 100% of our submissions were completed by the relevant due dates. In doing so, we cooperated with stakeholders and demonstrated our commitment to shaping government reforms.

We made submissions on a broad range of topics relevant to our role as the regulator of tax practitioners, supporting a whole-of-government approach to regulating professional services and strengthening the integrity of the tax system and the tax profession.

Key highlights included the consultations on:

- Response to PwC – Tax Agent Services (Code of Professional Conduct) Determination 2023
- Response to PwC – Enhancing the Tax Practitioners Board’s sanctions regime
- Response to PwC – Tax regulator information gathering powers review
- Understanding the extent of identity and financial fraud in the Australian tax system
- Reforming Australia’s anti-money laundering and counter-terrorism financing regime.

To ensure quality, we undertake the following steps when developing our submissions:

- conduct regular environmental scans of relevant stakeholder reforms and consultations to identify relevance to our regulatory role
- analyse and prepare submissions in collaboration with Board members, TPB business areas and other government agencies (where appropriate)
- seek input and final approval of our submissions from Board members.

Additionally, we continue to support the government in its consideration of the:

- recommendations of the Review of the Tax Practitioners Board and *Tax Agent Services Act 2009* (James Review)
- Parliamentary Joint Committee on Corporations and Financial Services inquiry on Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry
- Senate Finance and Public Administration References Committee inquiry into management and assurance of integrity by consulting services.

We work collaboratively with our stakeholders and prioritise quality submissions to contribute to positive changes in government policies.

KEY ACTIVITY 2:

Streamline registration to support new and existing tax practitioners

Performance measure 2.1

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

We achieved this performance measure during 2023–24.

We exceeded our registration service standards, as shown in Table 9.

By streamlining our application processes, we assisted new tax practitioner applicants and existing tax practitioners to gain, renew and maintain their registrations. We managed our resources to continue to deliver despite competing priorities, including the implementation of law reforms such as the disqualified entities regime and the transition to annual registration. We achieved this while maintaining our service commitments.

We continued to focus on improvements to our processes to achieve our service standards.

We updated our website content where we noted trends in the provision of insufficient documentation at lodgement.

For example, submissions for new registrants frequently did not provide all necessary qualification information and documentation. This was addressed by updating website content around qualifications, course requirements and recognised training organisations as well as the documentation required to support the registration request. This improvement contributed to more complete applications at submission, requiring less follow-up and supporting more efficient processing outcomes.

Table 9: Performance measure 2.1 results – registrations processed within service standards

Service standard	2020–21	2021–22	2022–23	2023–24
80% of registrations processed within 30 days of receiving a complete application	92%	94%	98%	95%
95% of registrations processed within 30 days of receiving a complete application	99%	98%	99%	99%

Performance measure 2.2

Measure	Target	Result	Best practice principles
Our quality assurance results	The TPB will 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 2023–24.

We implemented a quarterly rotation system for quality assurance (QA) assessments among our client services staff. This approach served two key purposes: enhancing QA skills and ensuring familiarity with procedural requirements across various work categories. This enabled the redeployment of staff to categories of work with higher volumes to allow timely finalisations.

Our QA program has assisted us to make decisions that are consistent, coherent, well-evidenced and appropriate for the situation and setting. Our QA also makes sure our decisions are balanced with the level of risk and the Board’s expected level of confidence.

Table 10 provides a comparison of our client service QA outcomes in the past two financial years.

Table 10: Performance measure 2.2 results – client services quality assurance results

	2022–23				2023–24			
	Measure achieved		Improvement required		Measure achieved		Improvement required	
Product type	No.	%	No.	%	No.	%	No.	%
Finalised application processing	115	96	5	4	79	93	6	7
Finalised emails	29	81	7	19	54	90	6	10
Finalised telephony	49	100	0	0	67	85	12	15

Performance measure 2.3

Measure	Target	Result	Best practice principles
Tax practitioner satisfaction with reduction in red tape ^a	71% of tax practitioners are satisfied	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

a This measure is included in the Australian Taxation Office annual performance statement for 2023–24.

We achieved this performance measure during 2023–24.

Of respondents to our tax practitioner biannual survey, 73% indicated that they were satisfied with the reduction in red tape.

We used tax practitioner feedback to enhance our online forms, website content and IT systems. We improved the online renewal process to make it simpler and more convenient for tax practitioners to submit their renewal applications.

We are committed to maximising tax practitioner satisfaction with a reduction in red tape when

they interact with us. For example, tax practitioners will often contact us via phone with questions regarding online renewal form completion. Based on this information, we consider the feedback and improve the informative text in our online renewal forms to make it simpler and more convenient for all tax practitioners to submit their renewal applications.

Our commitment to reduce red tape and deliver outstanding registration services for tax practitioners was demonstrated by an improvement in the survey results in 2023–24, as shown in Table 11.

Table 11: Performance measure 2.3 results – tax practitioner satisfaction with reduction in red tape

How effective has the TPB been in minimising the burden of maintaining your registration?	Survey respondents satisfied			
	October 2022	May 2023	October 2023	April 2024
% of tax practitioners responding that we have been very effective or moderately effective	70%	72%	75%	73%

KEY ACTIVITY 3:

Improve tax practitioner standards and integrity with support and guidance

Performance measure 3.1

Measure	Target	Result	Best practice principles
The number and quality of guidance products published	The TPB will support the tax profession by publishing regular guidance material	✔ Substantially achieved	3. Collaboration and engagement

We substantially achieved this performance measure during 2023–24.

We published a total of 37 guidance products on our website, which resulted in 68% of participants in the tax practitioner biannual survey assessing the TPB’s guidance as either ‘mostly useful’ or ‘completely useful’ – the same satisfaction rate as we achieved in 2022–23. This result should be considered in conjunction with the fact that approximately 95% of surveyed tax practitioners in 2023–24 were satisfied that the TPB’s support and guidance material effectively assisted them to understand the standards and integrity required by tax practitioners.

As shown in [Appendix C](#), the guidance products published in 2023–24 included both new products and updates made to existing products to reflect legislative amendments and emerging and contemporary issues, such as the new obligations relating to disqualified entities.

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

- consultation with external stakeholders, including other agencies, our Consultative Forum and the Tax Practitioner Governance and Standards Forum
- feedback from outreach events, including webinars
- internal sources, such as enquiries received from tax practitioners, or compliance matters under investigation

- law reforms in respect of the TPB’s legislative framework
- referrals from members of the Board or Board committees.

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

Environmental factors that may have influenced our results include:

- ongoing parliamentary scrutiny following the TPB’s decisions in relation to Peter-John Collins and PwC Australia
- increasing community expectations of the standards that should be set for registered tax practitioners
- ongoing reform activities for the TPB’s legislative framework.

We expect that further clarification of reform activities involving the TPB will influence our results in subsequent surveys.

We achieved our target by focusing on improving the readability of our guidance products, using plain English and providing clarity through greater use of diagrams and flowcharts to demonstrate concepts under the legislative framework. We also use early engagement and consultation processes with our stakeholders to ensure that the development of guidance products is timely, relevant and useful.

Performance measure 3.2

Measure	Target	Result	Best practice principles
The number and quality of education opportunities offered	The TPB will support the tax profession by offering regular education opportunities	✔ Achieved	2. Risk based and data driven

We achieved this performance measure during 2023–24.

We supported the tax profession by offering 21 educational webinars during 2023–24. Webinar topics were determined based on the TPB’s strategic objectives and business line intelligence regarding system issues of concern, as well as feedback received from post-webinar surveys. The webinars covered a range of topics, including tax practitioners’ ongoing obligations, compliance, reform, cybersecurity, and mental health support.


We offered regular education opportunities to tax professionals to assist and support their understanding of their registration requirements, which ensured that tax practitioner services are provided to the public in accordance with appropriate standards.

Our webinars continued to achieve extremely high engagement, and attendance across the webinar program grew by 32%. Of the surveyed attendees:

- 98% got what they hoped for from the webinar
- 97% improved their knowledge and understanding of the topic by attending the webinar
- 96% found the pace of the webinar about right.

We record our webinars, and the full suite of those offered during 2023–24 is available for viewing from our Webinar Resources Hub on our website.

Performance measure 3.3

Measure	Target	Result	Best practice principles
Tax practitioner feedback	The TPB considers and analyses tax practitioner feedback via biannual surveys	 Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2023–24.

We introduced a new question in the 2023–24 tax practitioner biannual survey. The question, ‘Does the TPB support and guidance material effectively assist you to understand the standards and integrity required by tax practitioners?’, is aimed at measuring how well we consider tax practitioner feedback.

Of the tax practitioners surveyed in 2023–24, 95% of respondents in October 2023 and 97% in April 2024 indicated that they were satisfied.

This strong result suggests that our support and guidance material has been well received.

To further assist tax practitioners, our new website allows users to comment on each item. When we receive this feedback, we review each item on its merits and make amendments to guidance and support information as necessary.

As part of the new material development process, we also conduct a ‘style review’ on each item to ensure readability and comprehension. We make sure our guidance is accurate, in line with policy and legislation, while also easy to read and understand.

KEY ACTIVITY 4:

Protect consumers through a risk-based compliance program

Performance measure 4.1

Measure	Target	Result	Best practice principles
The number of completed risk assessments ^a	>2,700 completed complaints and case leads	✔ Substantially achieved	2. Risk based and data driven

a. This measure is included in the Australian Taxation Office annual performance statement for 2023–24.

We substantially achieved this performance measure during 2023–24.

We completed 2,283 risk assessments overall, which included 918 complaints and 1,365 case leads, as shown in Table 12. That result was approximately 85% of our target of more than 2,700 completed assessments.

Our compliance approach is driven by complaints, case leads (also known as referrals) and intelligence from the public and from our state and Commonwealth partner agencies (e.g. the ATO, the Australian Securities and Investments Commission, and the Australian Transaction Reports and Analysis Centre).

We use this data and our intelligence systems to identify risks and target specific behaviours. We prioritise strategic and higher risks for compliance treatment.

During 2023–24, we improved our risk and intelligence capability, seeking to increase resourcing and improve capability by onboarding additional key and specific skillsets. However, this was delayed due to budgetary constraints and onboarding delays, which in turn impacted our ability to reach our target.

We continue to work to adapt, improve and automate our business systems, streamline the incorporation of third-party data, and readily identify and categorise emerging behavioural and conduct issues. Streamlining and automating these processes allows us to devote attention to more proactive risk assessments of complex and

high-risk behaviours. We are focusing more on intelligence and data-driven decision-making. Going forward, this will be better enabled by law reforms such as mandatory breach reporting and the extension of whistleblower provisions.

Complaints drive a significant amount of our compliance work: just under half of the inbound work results from reviews of complaints. Complaints mainly come from public sources and allow us to work with direct intelligence about behaviours and risks in the industry which impact clients and the broader community. We use these insights to shape our guidance and compliance strategies.

Our increased focus on collaboration opportunities with co-regulators and law enforcement partners will improve data sharing, analysis, risk assessment and coordinated compliance.

Table 12: Performance measure 4.1 results – complaints and case leads completed in 2023–24

Period	Complaints	Case leads	Total
Quarter 1	244	276	520
Quarter 2	212	184	396
Quarter 3	168	369	537
Quarter 4	294	536	830
Total	918	1,365	2,283

Performance measure 4.2

Measure	Target	Result	Best practice principles
The number and types of completed compliance cases	>850 compliance cases are completed	✘ Not achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 2. Risk based and data driven

We did not achieve this performance measure during 2023–24.

We completed 483 compliance cases, as shown in Table 13. That result was approximately 57% of our target of more than 850 completed cases.

Our investigation function has undergone a significant innovation as part of the introduction of the Expanded Compliance Program. The commencement of the four-year program has seen the onboarding of staff across all investigations teams, resulting in extensive training and upskilling being required to support the TPB's ongoing focus of investigating the highest risk tax practitioners.

Improving our investigations capability will ensure that cases are completed in a timely and effective manner, seeking to manage unnecessary disruptions to tax practitioners. To support new staff to achieve effective and efficient investigation outcomes, the TPB is continuing to focus on more streamlined and targeted responses to emerging compliance risks.

There has also been an increase in the complexity of our cases, given our focus on higher-risk tax practitioners. Often these matters involve multiple, serious alleged breaches of the Code of Professional Conduct, and other underlying risks are also identified. This added complexity has impacted the expected time frame for case completions.

TPB risk, intelligence and compliance capability addresses misconduct to support the majority of tax practitioners, who voluntarily act ethically and lawfully. Data, intelligence, complaints and referrals are all reviewed to improve our assessment of risks and opportunities. We look to proportionate treatment for systemic issues and higher-risk cases.

In 2024–25, the TPB will undertake targeted compliance programs to address systemic risks. The first of these targeted compliance programs, focusing on personal taxation obligations of tax practitioners, will bolster the number of completed compliance activities while reducing a broader, systemic risk in tax practitioner behaviour that has been identified by both the TPB and the ATO.

Table 13: Performance measure 4.2 results – compliance cases completed in 2023–24

Period	Cases	Nudges	Total
Quarter 1	98	0	98
Quarter 2	75	1	76
Quarter 3	132	28	160
Quarter 4	109	41	150
Total	414	70	484

Performance measure 4.3

Measure	Target	Result	Best practice principles
Sanctions are appropriate ^a	The TPB is committed to pursuing positive Court and Tribunal outcomes	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

a. This measure is included in the Australian Taxation Office annual performance statement for 2023–24.

We achieved this performance measure during 2023–24.

All of our Federal Court of Australia (Federal Court) and Administrative Appeals Tribunal (AAT) outcomes were considered positive. Table 14 provides a summary of matters finalised in 2023–24.

The AAT published six final decisions on matters involving the TPB, in which the TPB decisions reviewed were all affirmed. This included 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 act with honesty and integrity, failing to provide competent tax agent services, and failing to meet registration requirements. They also support the TPB’s strong compliance approach and its objectives of ensuring public protection and public trust in the integrity of the tax profession.

The TPB also obtained strong interlocutory application results, with the AAT refusing all eight stay applications opposed by the TPB. The TPB will typically oppose stay applications in higher-risk cases where clients or the community may be at risk. Favourable stay decisions that noted the limited prospects of success at final hearing of varying or setting aside the TPB’s original decision also resulted in a significant

number of AAT appeals being withdrawn. Twenty-two appeals were finalised following applicant withdrawals, 10 of which were withdrawn following an AAT decision to refuse the applicant’s stay application.

The Federal Court handed down a decision favourable to the TPB in the matter of *Jessa Van Stroe*, ordering her to pay a pecuniary penalty of \$230,000 and the TPB’s costs. This outcome protects consumers and achieves specific and meaningful general deterrence of such conduct.

The Federal Court also dismissed an appeal of an AAT decision to affirm the TPB’s decision to terminate a tax agent’s registration in the *Jennifer Clifford* matter, and an application for judicial review made by *Gerardo Incollingo*. Both matters were dismissed with costs awarded to the TPB. Both decisions provided valuable commentary regarding the *Tax Agent Services Act 2009* (TASA) and support the TPB’s existing approach to compliance.

Table 14: Performance measure 4.3 results – finalised litigation matters involving the TPB in 2023–24

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)	35 ^b	27 ^c	17 ^d	6 ^e
Federal Court of Australia (Federal Court) – appeal against AAT decision	1	0	1	1
Federal Court – cross-claim	1	0	1	1
Federal Court – judicial review	2	1	1	1
Federal Court – civil penalty	1	0	1	1

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 2023–24 and previous financial years.

c Includes 22 matters withdrawn by the applicant, two dismissed by the AAT and three resolved by agreement.

d A total of 11 decisions were published by the AAT, including six final decisions (covering eight matters), four stay decisions (covering eight matters) and one dismissal decision.

e A total of six favourable final decisions were published by the AAT, namely:

- *Clifford and Tax Practitioners Board* [2023] AATA 2068
- *D'coutho and Tax Practitioners Board* [2023] AATA 3485
- *Borella and Tax Practitioners Board* [2023] AATA 3748
- *Crocker and Tax Practitioners Board* [2023] AATA 4131
- *Peroy and Tax Practitioners Board* [2024] AATA 12
- *GSXZ and Tax Practitioners Board* [2024] AATA 1303

Performance measure 4.4

Measure	Target	Result	Best practice principles
Tax practitioner satisfaction with TPB compliance effectiveness	62% of tax practitioners are satisfied	✔ Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2023–24.

Of respondents to our tax practitioner biannual survey, 79% indicated that they were satisfied with the TPB's compliance effectiveness.

We continued to maintain high levels of satisfaction among tax practitioners in terms of being effective at ensuring compliance with the TASA.

During 2023–24, the TPB implemented its Expanded Compliance Program, focusing on systemic and higher-risk compliance behaviours. The continuing levels of high confidence in our effectiveness demonstrate that the TPB is implementing a compliance program which assures that the high standards of the Code of Professional Conduct apply to all practitioners and that poor behaviours will be treated with appropriate TASA sanctions.

KEY ACTIVITY 5:

Support our people to build organisational capability, culture and leadership

Performance measure 5.1

Measure	Target	Result	Best practice principles
Our staff wellbeing and engagement	Our Australian Public Service Census results are >75% for wellbeing and >78% for engagement	✔ Substantially achieved	<ol style="list-style-type: none">1. Continuous improvement and building trust3. Collaboration and engagement

We substantially achieved this performance measure during 2023–24.

This measure reflects the important contribution of each person in the TPB team.

The 2024 Australian Public Service (APS) Employee Census was conducted between May and June 2024, and completed by 71% of TPB staff.

Staff engagement results were reported as being 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 has been steady over the past few years. The 2024 score was 76%, which is one percentage point higher than the 2023 score and equal to the 2022 score. The 2024 score is also above the APS average of 73%. The proportion of TPB respondents who said that 'their agency really inspires them to do their best work every day' was 74%, 14 percentage points higher than the APS average of 60%.

The Wellbeing Policies and Support Index score remained steady at 73%, equal to the result in the 2023 survey and 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.

Performance measure 5.2

Measure	Target	Result	Best practice principles
Our staff satisfaction with TPB workplace culture, skills development and leadership	(5.2a) 76% of staff are satisfied with workplace culture (5.2b) 77% of staff are satisfied with skills development (5.2c) 81% of staff are satisfied with leadership	● Partially achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We partially achieved this performance measure during 2023–24.

TPB staff indicated satisfaction levels below target in all three areas in the final staff survey of the year.

Workplace culture

In the October 2023 survey, 77% of respondents rated their satisfaction with TPB workplace culture as either 'satisfied' or 'highly satisfied'. However, the proportion of satisfied or highly satisfied respondents decreased to 64% in the May 2024 survey.

This result was somewhat expected, considering the disruption caused by the APS-wide negotiation of the new enterprise agreement and significant recruitment combined with considerable change and legislative reform that has impacted staff workloads.

Our cultural programs, including the TPB Chairperson's Awards for Excellence, the Innovation Program, and the Years of Service Awards, continued throughout the year. 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.

We are undertaking extensive work to understand and analyse the cultural challenges, as part of the consultation and discovery phases of developing a people and culture strategy. TPB culture and leadership will continue to improve with increasing capability and consistent delivery of our services to support the public and tax practitioners.

Skills development

This target was not achieved. In answer to the question 'How satisfied are you with the opportunities you had to develop your skills with the TPB during the last 6 months?', 68% of staff responding to the October 2023 survey gave a rating of 'satisfied' or 'highly satisfied'. That proportion dropped to 62% in the May 2024 survey.

We are committed to the personal and professional development of our people. Our 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.

Our people strategy will assess our current strengths and capabilities against our future workforce requirements. This will provide better tailored individual development opportunities, as well as enhancements to TPB performance and effectiveness.

Leadership

This target was not achieved. In answer to the question 'How satisfied are you with TPB leadership (CEO Secretary, Assistant Secretary and Directors)?', 75% of staff responding to the October 2023 survey gave a rating of 'satisfied' or 'highly satisfied'. That proportion dropped to 65% in the May 2024 survey.

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

Leadership is recognised across the TPB when our people shape innovation, improve resources, support collaboration with stakeholders and act with courage and integrity.

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).

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 monthly directors business meeting, to discuss finance, recruitment, 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.

We measure the executive leadership through the eyes of those being led, through the biannual staff survey. The mixed result in 2023–24 was not unexpected, with contributing factors including the disruption caused by the APS-wide negotiation of the new enterprise agreement and significant change and workload increases because of legislative reform.

KEY ACTIVITY 6:

Support and safeguard our performance through a technology work program

Performance measure 6.1

Measure	Target	Result	Best practice principles
Our system availability	(6.1a) System availability is >95% (6.1b) 83% of staff are satisfied with system availability	✔ Achieved	1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2023–24.

System availability


We exceeded the target for system availability, with a result of 99.9%. The only major incident affecting the availability of our internal and external registration systems was an interruption for 5 hours in May 2024.

We have sought to ensure that the cause of the incident is well understood and that measures, including changes to procedures, are taken to avoid future impacts to the availability of our systems.

Staff survey results

We exceeded our target, with 90% of TPB staff satisfied with system availability. This was a significant increase from our May 2023 survey where only 84% of staff indicated they were satisfied. Several initiatives were completed during the year, contributing to our improved result, including our transition from bespoke business applications to cloud-based software, reducing the number of system reliability issues. System availability was also improved by a refreshed desktop platform.

Performance measure 6.2

Measure	Target	Result	Best practice principles
Our system reliability	(6.2a) >5% reduction in incident/support calls (6.2b) 80% of staff are satisfied with system reliability	 Achieved	<ol style="list-style-type: none"> 1. Continuous improvement and building trust 3. Collaboration and engagement

We achieved this performance measure during 2023–24.

System reliability

We achieved a 10% reduction in incident and/or support calls, exceeding our target of a reduction greater than 5%.

Each incident represents an interruption to client resources and to the effectiveness of our staff, caused by the computer system not working to expectations. The reduction was achieved by increasing quality systems updates, automation, and change management and quality assurance processes. Systems updates and renewals support high standards of technology services.

Staff survey results

In the May 2024 biannual staff survey, 88% of staff expressed their satisfaction on the reliability of TPB systems generally. This included core systems such as TPB email, customer relationship, registration and case management systems as well as the TPB’s productivity and collaboration platforms. This result exceeded our target of 80%.

This was achieved through several initiatives delivered during the year. In particular, our program to replace our bespoke business applications with cloud-based ‘software as a service’ solutions has reduced the number of system reliability issues. Similarly, refreshing our

desktop software platform to use increased automation for patching and software deployment has improved the reliability of our platforms for staff. Investment in staff capability equally supports the effectiveness of our technology services.

Overall, we expect to build on this year’s success by continuing those strategies. We have several older solutions to retire during 2024–25, and plans for further service management improvements to increase the reliability of our systems and their ability to meet our ongoing needs.

KEY ACTIVITY 7:

Enhance TPB performance through data science and systems

Performance measure 7.1

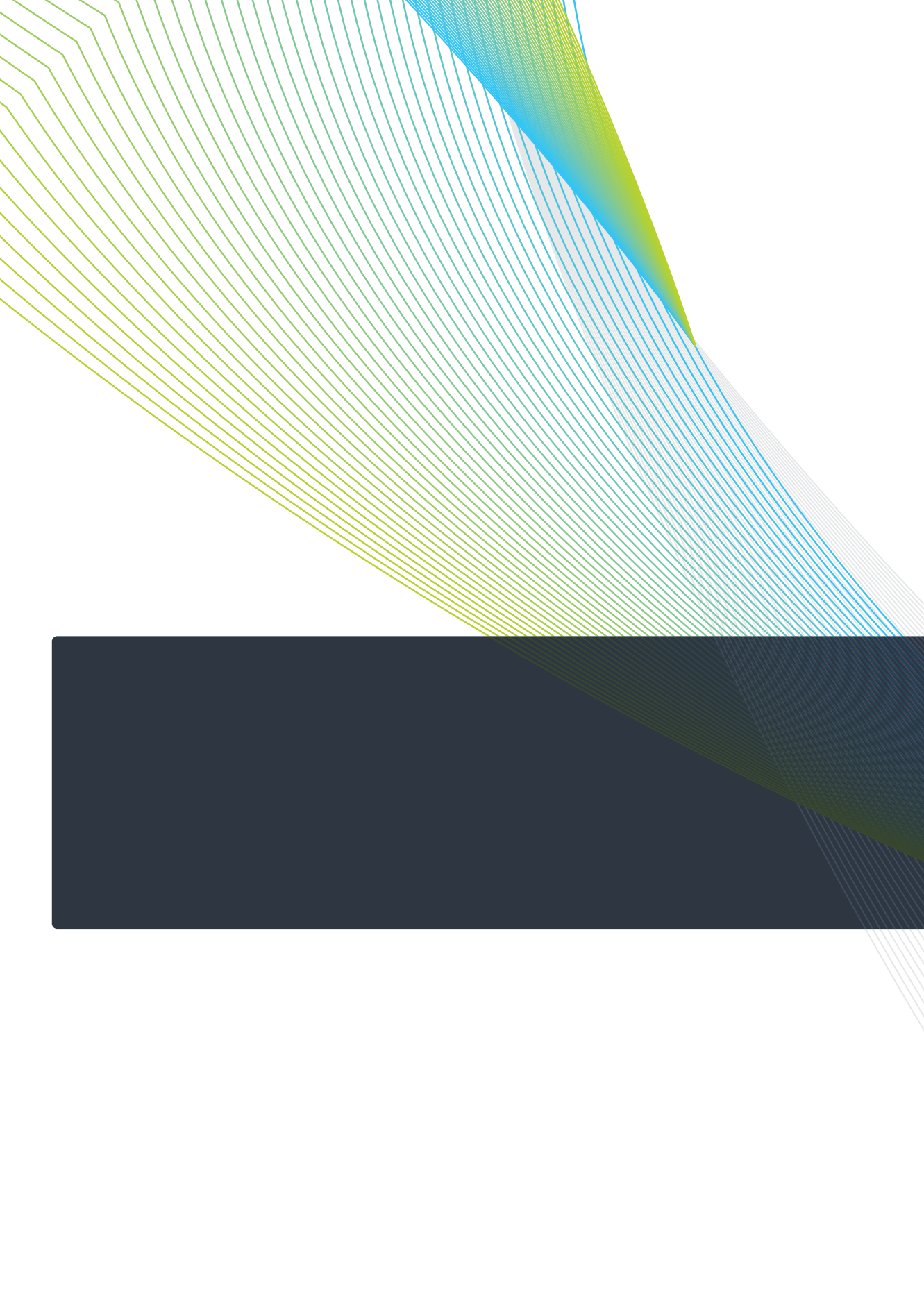
Measure	Target	Result	Best practice principles
Improved data analytics capability, including utility of data analysis tools	The TPB will improve its data analytics capability	✔ Achieved	<ol style="list-style-type: none">1. Continuous improvement and building trust2. Risk based and data driven

We achieved this performance measure during 2023–24.

The following improvements were implemented:

- We used risk models to generate 795 case leads for compliance consideration and action using our machine learning models. This supported our efforts to enhance compliance and regulatory effectiveness.
- We evaluated the effectiveness of our machine learning models by comparing the strike rate identified by each model against the proposed strike rate of the model. This approach informs our development and improvement of the models.
- We built and deployed 39 data analysis tools and reporting dashboards to manage and assess our work. These tools improve our capability and efficiency.

Data science and systems involve opportunities for staff development, including shared collaboration with partner agencies and with an internal community of practice. We continue to improve the delivery of the TPB's purpose by developing and refining machine learning models, creating reporting dashboards, and developing data analytics tools.



Financial operations **5**

5 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 a Secretary, Australian Taxation Office (ATO) employees on secondment, and an agreed budget.

Consistent with these arrangements, the TPB's financial operations appear in the Commissioner of Taxation'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 2023–24, the ATO allocated to the TPB an operating budget of \$26,598,195 – including \$1,403,000 from the Mid-Year Economic and Fiscal Outlook (MYEFO) in February 2024 for new measures – for its direct costs; and a capital budget of \$270,000.

The 2023–24 end-of-year result for the TPB is a \$2,570,252 underspend. This is driven by underspending in labour costs of \$547,929 and supplier costs of \$2,022,323. The TPB obtained ATO approval to carry over this underspend to support its strategies and reform initiatives for 2024–25.

The underspend has arisen mainly due to MYEFO funding for new measures which the TPB will be implementing through to 2024–25.

Table 15 provides a summary of the TPB's actual expenditure for the past two reporting periods.

The supplier costs outlined in Table 15 included the following major expenditure in 2023–24:

- \$2,500,281 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
- \$704,944 for litigation and external legal advice – litigation costs in 2023–24 reflected the continued focus on enforcement activities, including activities related to the shadow economy
- \$395,216 for remuneration of Board members in accordance with rates determined by the Remuneration Tribunal – this figure includes the superannuation component

Table 15: Actual expenses

Category	Type	2022–23 (\$)	2023–24 (\$)
Direct expenditure	Staff and salaries ^a	16,180,209	19,924,983
	Supplier costs	4,314,130	4,102,960
	Total^b	20,494,339	24,027,943
Capital expenditure	IT systems	285,968	260,278
	Total	285,968	260,278

a The TPB's average number of fulltime equivalent staff was 156.30 in 2023–24, an increase from 136.00 in 2022–23.

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

- \$185,654 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
- \$128,620 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
- \$65,532 for staff learning and development
- \$96,836 for other operating expenses
- \$25,877 for the use of business advisory services.

Capital expenditure was incurred while improving and enhancing our IT environment and systems in 2023–24. The capital expenditure comprised \$260,278 for the purchase of laptop computers, monitors and multifunction devices.

Table 16 shows the TPB's budget allocation broken down by cost centre.

Table 16: Budget allocation by cost centre in 2023–24

Cost centre	Salary costs (\$)	Supplier costs (\$)	Total (\$)
Investigations and Enforcement	7,833,213	55,003	7,888,216
Technology	2,055,111	3,686,993	5,742,104
Data and Analytics	971,374	424,440	1,395,814
Client Services	3,605,261	32,994	3,638,255
Legal	2,058,579	1,175,734	3,234,313
Corporate Services	1,209,346	43,004	1,252,350
Communications	908,562	174,000	1,082,562
Office of the Secretary	828,756	22,008	850,764
Policy	803,014	21,204	824,218
Board and Members	199,696	489,903	689,599
Total	20,472,912	6,125,283	26,598,195

Note: Due to rounding, totals may slightly vary from the sums of the numbers presented in this table.

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 Commissioner of Taxation annual report.

Contracts with a value greater than \$10,000 are also published on AusTender at

www.tenders.gov.au.

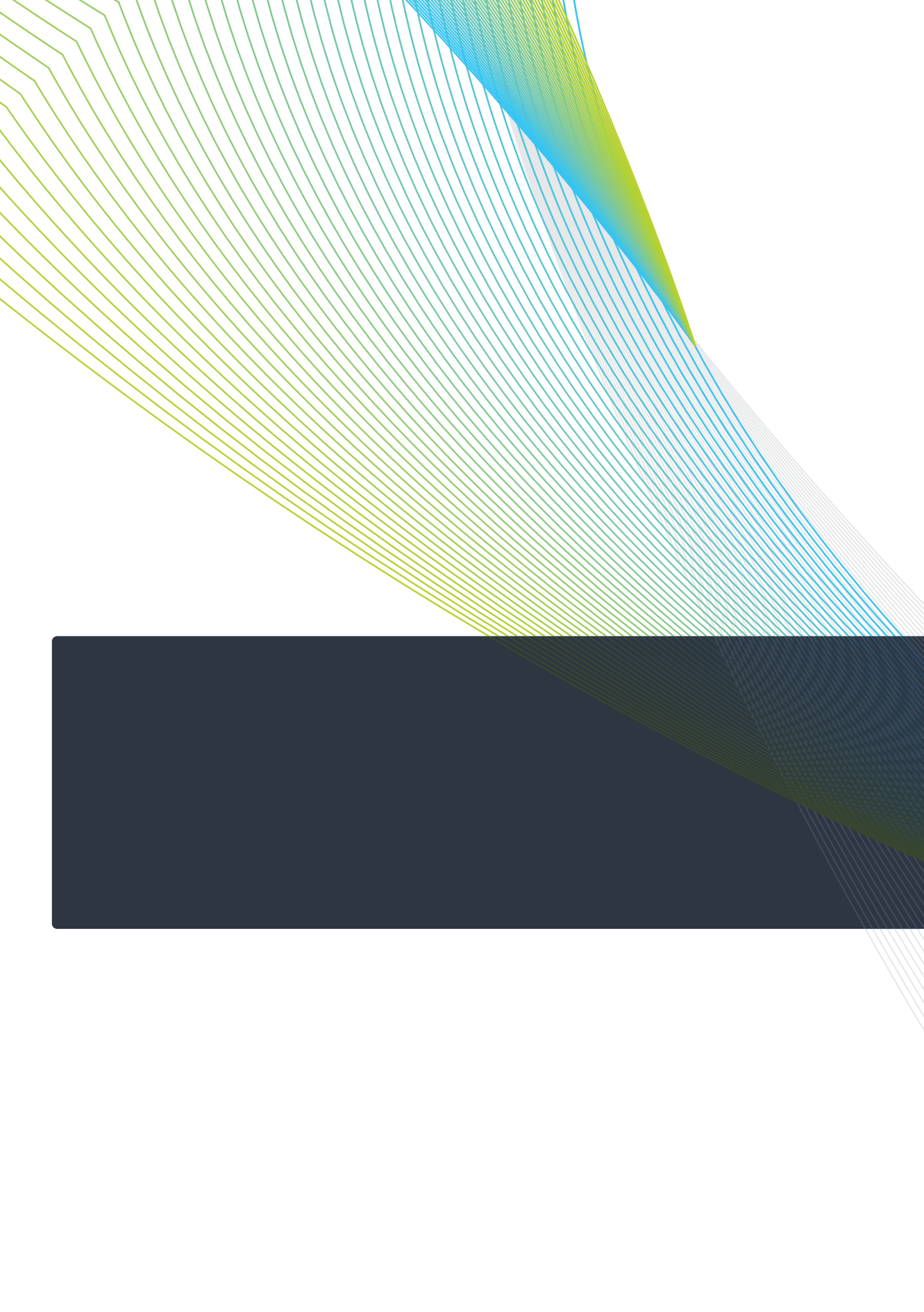
The TPB supports small business participation in the Australian Government procurement market. Small and medium-sized enterprise participation statistics are available on the Department of Finance website, www.finance.gov.au.

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 the Commonwealth Consolidated Revenue Fund, not to the TPB.

In 2023–24, the TPB received application fee payments from tax practitioners of \$12,408,096, a decrease from \$12,566,189 in 2022–23. 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 mid-way through 2021–22.

Further details regarding cost recovery can be found in the TPB's annual cost recovery implementation statement, which is available from the TPB website, www.tpb.gov.au, and in the financial statements in the Commissioner of Taxation annual report.



Appendixes

The image features a dark blue horizontal bar with the word "Appendixes" written in a light blue, sans-serif font. Below the bar, a diagonal gradient of colors (yellow, green, cyan, blue) sweeps across the page, overlaid with a pattern of fine, light-colored lines.

Appendix A: Disclosure of information

Ministerial requests

We received two ministerial requests for information in 2023–24, as shown in Table A1, regarding alleged misconduct of a former registered tax practitioner and an alleged failure by a registered tax practitioner to transfer tax refunds to clients for the lodgement of income tax returns.

We also made one departmental response to ministerial correspondence received during 2023–24 in relation to providing assistance with the status of a terminated registration.

External requests for information

We received 10 requests for disclosures of information from external law enforcement agencies in 2023–24, as shown in Table A1. We responded to all of the requests in accordance with section 70–40(4) of the *Tax Agent Services Act 2009*.

Table A1: Disclosures of official information to external agencies in 2023–24

Agency	Offence category	Requests	Disclosures
Crime and Corruption Commission Queensland	Fraud	2	2
New South Wales Police Force	Fraud	6	6
South Australia Police	Fraud	1	1
Western Australia Police Force	Fraud	1	1

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.

Freedom of information requests

We received 58 requests for documents under the *Freedom of Information Act 1982* in 2023–24.

In total, 61 freedom of information matters were finalised during the financial year (including six matters received in 2022–23), with the following outcomes:

- We granted access in full in response to 14 requests.
- We granted access in part in response to 25 requests.
- We refused access in response to seven requests.
- One request was invalid and 14 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 <https://www.tpb.gov.au/information-publication-scheme>.

Appendix B:

Recognised professional associations

Table B1: Recognised professional associations at 30 June 2024

Association	Type of recognition	Date of accreditation
Association of Chartered Certified Accountants	Tax agent association	12 May 2010
Australian Bookkeepers Association Ltd	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 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
Stockbrokers and Investment Advisers Association Ltd	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

Appendix C:

Guidance products and instruments

Table C1: Guidance products and instruments published in 2023–24

Publication date	Title	Relevance for registered tax practitioners
3 August 2023	Website guidance on <i>Client verification process for tax practitioners</i>	Updated to provide guidance on certified documents.
4 December 2023	Information sheet <i>TPB(I) 17/2013 Code of Professional Conduct – Reasonable care to ascertain a client's state of affairs</i>	Updated to include specific registration requirements for tax agents with a tax (financial) advice services condition.
5 December 2023	Information sheet <i>TPB(I) 19/2014 Code of Professional Conduct – Managing conflicts of interest</i>	Updated to include specific registration requirements for tax agents with a tax (financial) advice services condition.
5 December 2023	Information sheet <i>TPB(I) 18/2013 Code of Professional Conduct – Reasonable care to ensure taxation laws are applied correctly</i>	Updated to include specific registration requirements for tax agents with a tax (financial) advice services condition.
6 December 2023	Information sheet <i>TPB(I) 21/2014 Code of Professional Conduct – Confidentiality of client information</i>	Updated to include specific registration requirements for tax agents with a tax (financial) advice services condition.
7 December 2023	Information sheet <i>TPB(I) 27/2016 Acting lawfully in the best interests of clients for tax agents with a tax (financial) advice services condition</i>	Updated to replace references to 'tax (financial) adviser' with 'tax agent with a tax (financial) advice services condition'.
18 December 2023	Website guidance on <i>Code obligations when you employ, use or have an arrangement with a disqualified entity</i>	Published to provide new guidance on the new obligations relating to disqualified entities.
18 December 2023	Website guidance on <i>FAQs - disqualified entities</i>	Published to provide new guidance on the new obligations relating to disqualified entities.
18 December 2023	Website guidance on <i>Code of Professional Conduct</i>	Updated for the new obligations relating to disqualified entities.
18 December 2023	Website guidance on <i>Change of registration details or circumstances</i>	Updated for the new obligations relating to disqualified entities.
18 December 2023	Website guidance on <i>Civil penalty provisions</i>	Updated for the new obligations relating to disqualified entities.
18 December 2023	Website guidance on <i>Reviewable decisions – administrative appeals</i>	Updated for the new obligations relating to disqualified entities.
8 January 2024	Website guidance on <i>Consultative Forum</i>	Updated to reflect changes made to the objects clause in the <i>Tax Agent Services Act 2009</i> (TASA).

Publication date	Title	Relevance for registered tax practitioners
8 January 2024	Explanatory paper <i>TPB(EP) 03/2010 Professional indemnity insurance requirements for registered tax and BAS agents</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Proposed guideline <i>TPB(PG) 01/2010 Course in basic accountancy principles that is approved by the Board</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Proposed guideline <i>TPB(PG) 02/2010 Course in commercial law that is approved by the Board</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Proposed guideline <i>TPB(PG) 03/2010 Course in Australian taxation law that is approved by the Board</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Proposed guideline <i>TPB(PG) 06/2022 Course in Australian taxation law that is approved by the Board for tax agents with a tax (financial) advice services condition</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Proposed guideline <i>TPB(PG) 07/2022 Course in commercial law that is approved by the Board for tax agents with a tax (financial) advice services condition</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Explanatory paper <i>TPB(EP) 01/2010 Code of Professional Conduct</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Explanatory paper <i>TPB(EP) 02/2010 Fit and proper person</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Explanatory paper <i>TPB(EP) 07/2021 Continuing professional education requirements for tax and BAS agents from 1 July 2022</i>	Updated to reflect changes made to the objects clause in the TASA.
9 January 2024	Explanatory paper <i>TPB(EP) 08/2022 Continuing professional education policy requirements for tax agents with a tax (financial) advice services condition</i>	Updated to reflect changes made to the objects clause in the TASA.
10 January 2024	Website guidance on <i>Tax Practitioner Governance and Standards Forum</i>	Updated to reflect changes made to the objects clause in the TASA.
10 January 2024	Information sheet <i>TPB(I) 33/2018 Recognised professional associations – Corporate governance related requirements for recognition under the Tax Agent Services Regulations 2022</i>	Updated to reflect changes made to the objects clause in the TASA.

Publication date	Title	Relevance for registered tax practitioners
10 January 2024	Information sheet <i>TPB(I) 35/2020 Recognised professional associations – Exercise of the TPB's discretion regarding specific requirements for recognition under the Tax Agent Services Regulations 2022</i>	Updated to reflect changes made to the objects clause in the TASA.
10 January 2024	Information sheet <i>TPB(I) 10/2011 Required knowledge of the Tax Agent Services Act 2009 including the Code of Professional Conduct</i>	Updated to reflect changes made to the objects clause in the TASA.
16 February 2024	Website guidance on <i>FAQs – tax practitioners providing services in relation to State or Territory tax laws</i>	Published to provide new guidance on the role of a registered tax practitioner when providing other financial or revenue advice services relating to state or territory tax laws.
22 February 2024	Explanatory paper <i>TPB(EP) 08/2022 Continuing professional education policy requirements for tax agents with a tax (financial) advice services condition</i>	Updated to clarify that tax agents with a tax (financial) advice services condition who work part time must complete the minimum number of continuing professional education hours.
16 May 2024	Website guidance on <i>Incapacity of a tax practitioner</i>	Published to provide new guidance on making appropriate arrangements should a tax practitioner become incapacitated due to an unforeseen event.
12 June 2024	Information sheet <i>TPB(I) 41/2024 Code of Professional Conduct – Employing or using a disqualified entity in the provision of tax agent services without approval</i>	Published to provide new guidance on the TPB's position on the application of subsection 30-10(15) of the TASA, which commenced on 1 January 2024.
12 June 2024	Information sheet <i>TPB(I) 42/2024 Code of Professional Conduct – Prohibition on providing tax agent services in connection with an arrangement with a disqualified entity</i>	Published to provide new guidance on the TPB's position on the application of subsection 30-10(16) of the TASA, which commenced on 1 January 2024.

Appendix D:

List of abbreviations

AAT	Administrative Appeals Tribunal
ACNC	Australian Charities and Not-for-profits Commission
ATO	Australian Taxation Office
ATO ARC	Australian Taxation Office Audit and Risk Committee
BAS	business activity statement
BCC	Board Conduct Committee
Code	Code of Professional Conduct (section 30-10 of the TASA)
Federal Court	Federal Court of Australia
FGWG	Financial Governance Working Group
MYEFO	Mid-Year Economic and Fiscal Outlook
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
QA	quality assurance
TASA	<i>Tax Agent Services Act 2009</i>
TASR	Tax Agent Services Regulations 2022
TPB	Tax Practitioners Board

Appendix E:

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 Commissioner of Taxation 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	Commissioner of Taxation annual report page VI	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.	Mandatory
17AJ(b)	77	Alphabetical index.	Mandatory
17AJ(c)	68	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	69–76	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)	Commissioner of Taxation annual report page II–III	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	6–8	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	16	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)	32	A description of the purposes of the entity as included in corporate plan.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(aa)(i)	Commissioner of Taxation annual report page 140	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	6, 32	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	Commissioner of Taxation annual report page 140	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 programmes 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		
	Annual performance Statements		
17AD(c)(i); 16F	32–52	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	56–58	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Commissioner of Taxation annual report page 180–184	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Commissioner of Taxation annual report page 178	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.

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Commissioner of Taxation annual report page VI, 140–41	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	Commissioner of Taxation annual report page VI	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Commissioner of Taxation annual report page VI	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Commissioner of Taxation annual report page VI	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	14–15, 21, Commissioner of Taxation annual report page 137–152	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)	Commissioner of Taxation annual report page 143	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Commissioner of Taxation annual report page 144–145	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Commissioner of Taxation annual report page 144–145	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Commissioner of Taxation annual report page 144–145	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(e)	Commissioner of Taxation annual report page 144–145	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	2, 35, 44–45	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	44–45	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
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)	Commissioner of Taxation annual report page 153	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Commissioner of Taxation annual report page 154–168	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)	Commissioner of Taxation annual report page 154–168	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)	Commissioner of Taxation annual report page 170	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

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)(i)	Commissioner of Taxation annual report page 170	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)	Commissioner of Taxation annual report page 171	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Commissioner of Taxation annual report page 175	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	Commissioner of Taxation annual report page 171–172	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	Not applicable	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	Not applicable	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	Not applicable	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	Commissioner of Taxation annual report page 185	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)	Commissioner of Taxation annual report page 186	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Commissioner of Taxation annual report page 185–186	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

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7)(b)	Commissioner of Taxation annual report page 185	A statement that “ <i>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]</i> ”.	Mandatory
17AG(7)(c)	Commissioner of Taxation annual report page 185	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)	Commissioner of Taxation annual report page 186	A statement that “ <i>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.</i> ”	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Commissioner of Taxation annual report page 186–187	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)	Commissioner of Taxation annual report page 187	A statement that “ <i>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.</i> ”	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Commissioner of Taxation annual report page 185–187	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
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

PGPA Rule Reference	Part of Report	Description	Requirement
Exempt contracts			
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
Small business			
17AG(10)(a)	58	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)	Commissioner of Taxation annual report page 187–188	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)	Commissioner of Taxation annual report page 189–254	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	19–20	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Other Mandatory Information			
17AH(1)(a)(i)	Commissioner of Taxation annual report page 281	If the entity conducted advertising campaigns, a statement that <i>"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."</i>	If applicable, Mandatory
17AH(1)(a)(ii)	Not applicable	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	Not applicable	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory
17AH(1)(c)	Commissioner of Taxation annual report page 149–150	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	63	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	Mandatory
	Throughout	Report on operations (section 60-130(1) of the <i>Tax Agent Services Act 2009</i>)	
	62	Disclosure of official information (section 60-130(2) of the <i>Tax Agent Services Act 2009</i>)	If applicable, Mandatory
	Commissioner of Taxation annual report page 292–293	Ecologically sustainable development and environmental performance (section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>)	Mandatory
	Commissioner of Taxation annual report page 176–177	Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i>)	Mandatory

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