



Australian Government



TAX  
PRACTITIONERS  
BOARD

TAX PRACTITIONERS BOARD  
**CORPORATE PLAN**  
2022–23

# Introduction from our Chair

**On behalf of my fellow Board members and staff, I proudly present the 2022–23 Corporate Plan of the Tax Practitioners Board (TPB). This plan outlines the key activities, measures of performance, regulatory priorities and planned outcomes that we will pursue for 2022–23 and beyond as we protect consumers of tax practitioner services and ensure that the community has trust and confidence in the tax profession and the integrity of the tax system.**

Government priorities and our 2021–24 Strategic Plan will drive our organisation's development in the coming years, including a focus on law reform, technological improvements and the refinement of our regulatory functions. Our planned improvements will provide a strong foundation to progress to 2024 and beyond, while we closely scrutinise tax practitioners who fail to meet the high standards required of technical ability and ethical conduct. We will continue to work closely with government, building on our strong work in 2021–22, to ensure that we support government priorities, especially as the profession responds to pressure from COVID-19 and natural emergencies.

To harness the opportunities of the future, our team continues to evolve. We have commissioned a workforce review and we are in the process of reshaping our structure to prepare for future changes, including those flagged by the 2019 review of the TPB (James Review), and the changing needs of the tax profession. This will make us more efficient and more capable. Our effectiveness will also be enhanced by the modernisation of our enabling legislation and policy framework.

We will continue to work closely with fellow regulators, using data-driven strategies to target our combined efforts. We will also help to strengthen the professional standards of the tax profession by providing practical and useful guidance on best practice tax practitioner services, thereby raising the already high standards of the tax profession.

We will continue to work closely with the Australian Taxation Office (ATO) to deliver a workforce of tax professionals that Australians can use with confidence. A robust system of

regulation enhances the services offered by the tax profession and ensures that there is community confidence in the integrity of the tax system. This is good for the profession, government and consumers: everyone wins. Unfortunately, we expect that a small minority of tax practitioners will not meet the required standards of professionalism and ethics expected of them and this will require more stringent action by the TPB to remove them from the tax system. The nation can trust that we will pursue wrongdoing by tax practitioners and activity by unregistered preparers to the full extent of our resources and powers.

The decisions we make are informed by open and transparent communication with tax practitioners, the public and our regulatory partners. We will build on last year's key achievements, such as the establishment of the Tax Practitioner Governance and Standards Forum, to further develop our regulatory program in consultation with our regulatory partners and professional associations. We are stronger together and we welcome participation and collaboration by the profession.

We will continue providing guidance so that tax practitioners have clarity and certainty about how we will exercise our powers and what is expected of them. We will do this through the information we provide on our website and through our regular webinars and monthly electronic newsletter, *TPB eNews*. Our webinars and *TPB eNews* have grown increasingly popular and valued among tax professionals and we will continue to enhance their offering and value.

We will maintain our ongoing focus on easing the regulatory burden on tax practitioners and reducing red tape, while ensuring that standards are maintained. We continue to make our client interactions easier and faster by streamlining and automating many of our registration activities. The pace of automation will accelerate in 2022–23 as we bring new technologies online, including our new customer relationship management software, Workbench.

Although responsibility for the regulation of tax (financial) advice services has now been largely transferred to the Australian Securities and Investments Commission (ASIC), we will continue to play an important role in this regulation, particularly in relation to acting against those individuals and entities who provide similar services while unregistered.

We look forward to addressing these challenges throughout the year ahead, and to building an even more effective and efficient TPB that is ready for the future. I thank the government, my Board colleagues and the staff at the TPB for their wonderful support and I look forward to continuing to work closely with the tax profession and our key stakeholders in 2022–23.

**Ian Klug AM**



# Our purpose

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

# Our vision

The TPB is a leading, independent, government regulator that drives reform and uses best-practice methodologies to ensure that the tax profession is worthy of our community's trust.

# Our values

The TPB is impartial, committed to service, accountable, respectful, and ethical.

## Why we do what we do

We build trust and transparency, so that consumers can confidently engage with tax practitioners.

# Our organisation

## Our governance

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

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

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

## Our role

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

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

We are responsible for ensuring that tax practitioners comply with the TASA, including the Code of Professional Conduct.

This is achieved by:

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

Further information about the TPB can be found on our website at [tpb.gov.au](http://tpb.gov.au).

## Our vision for our future

**We share a vision to be a leading, independent, government regulator that drives reform and uses best-practice methodologies to ensure that the tax profession is worthy of our community's trust.**

We strive for excellence, not just sufficiency.

These three principles guide everything that we do:

- 1.** Continuous improvement and building trust. We adopt a whole-of-system perspective, continuously improving our performance, capability and culture to build trust and confidence in Australia's regulatory settings.
- 2.** Risk based and data driven. We manage risks proportionately and maintain essential safeguards while minimising regulatory burden and leveraging data and digital technology to support those we regulate to comply and grow.
- 3.** Collaboration and engagement. We are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

# Our environment

## Supporting tax practitioners

**With technological advancements, regular reviews and changes to legislation, procedures and requirements, spurred forward by changing public perceptions and the increasing complexity and advancement of techniques used by those seeking to circumvent the rules, the tax profession is ever changing.**

Tax practitioners provide an important and invaluable service to individuals, businesses and the Australian Government, due to their knowledge, expertise and skills.

The ways in which we support tax practitioners will continue to evolve. In response to the COVID-19 pandemic, we took the opportunity to support tax practitioners by providing concessions aimed at reducing their regulatory reporting burden and encouraging them to nurture their own mental health. Flexible policies like these will continue to be required in 2022–23.

We are committed to reducing red tape and making it as easy as possible for tax practitioners to register, comply and practise and thereby spend more time focusing on supporting their clients. This, in turn, allows us to focus our energies on education and support, helping compliant tax practitioners to stay compliant.

The TPB does not stand alone in its interest in tax practitioners. We will continue to have a whole-of-government mindset and support the work and interests of other agencies, especially the ATO. Australians expect government agencies to work effectively together through sharing data, maximising each other's awareness, and not acting at cross-purposes. The TPB will continue to be a team player and we will support our colleagues in other agencies to the maximum extent.

As the scope and nature of tax practitioner services and legal frameworks evolve, it is vital that tax practitioners keep their knowledge and skills up to date. Continuing professional education (CPE) plays a crucial role in assisting tax practitioners to stay on top of such changes. On 1 July 2022, our new CPE policy will commence, helping to keep the profession at the forefront of knowledge and expertise.

## Optimising technology

**Tax practitioners operate in an environment of rapidly changing technology and data. The demands of their clients, government and modernisation result in pressure to use data more efficiently and effectively.**

As client demands continue to evolve, we recognise the need to provide a seamless digital experience. Members of the public and tax practitioners expect our interactions with them to be fast, easy and digital. Members of our community – the public and tax practitioners – expect us to share relevant data in an appropriate manner to reduce reporting obligations.

This requires:

- up-to-date data sharing and access arrangements with relevant government agencies
- secure data-handling processes to maintain integrity and trust
- contemporary technology systems to assist us to support our community.

We work to continuously improve our technology solutions, which form the backbone of our service delivery and key strategies.

# Our capability

## Workforce capability

**The ongoing work of our staff development programs, together with a shared understanding of our agreed cultural traits, will support our workforce and help us to develop the expertise and mindset needed for the future. We will remain focused on our staff and their development and the key outcomes we require, with a program of measurable initiatives.**

We have undertaken a workforce review, as committed to in our strategic planning. Work on designing the most effective and efficient workforce will continue. Automation remains a powerful tool in moving human resources away from tasks that are routine and repetitive, and into work that requires judgement, foresight and creativity. In 2022–23 we will continue to move towards the ideal workforce of 2024, in terms of both enhancing the skills of our current workforce and bringing in extra skillsets in areas such as data analysis.

Our workforce culture is a key enabler in meeting our 2024 vision. In 2022–23, we will define our workforce cultural traits, then develop the programs to encourage, reward and enhance them.

## Technology consolidation

**Our strategy for 2024 shows our commitment to building technology systems and infrastructure that provide solutions and processes to equip us to achieve our overall regulatory agenda.**

Through our new client relationship management software and improved website experience and functionality, we will continue to improve our service offering for both consumers and tax practitioners. We are focused on increasing automation, reducing errors and reducing mandatory 'touch points' for those who use our services.

Behind the scenes, we will be embedding our program of data-driven outcomes. This involves a significant investment in data access and tools and will require us to continue to work in concert with our regulatory partners, such as the ATO.

## Technology strategy

**Our strategic objectives for 2024 include a commitment to build and maintain contemporary technology infrastructure that increases the agility of our response to changing demands such as accommodation flexibility and legislative change.**

Many advances in technology arrive with little or no warning. The best way to be ready for future technological change is to keep existing services upgraded and optimised, so that less time and cost will be required to harness opportunities when they are identified.

Our information and communications technology strategy includes the modernisation of our laptop and desktop fleet; network communications; future phases of our client relationship and case management system; and improved collaboration with our technology support providers.

# Our risk management

## Approach

**Our approach to risk management aligns with the requirements of the *Public Governance, Performance and Accountability Act 2013* and the *Commonwealth Risk Management Policy*.**

This includes oversight from the audit and risk committees of the ATO and the TPB. Review of business performance and risk management is an ongoing leadership task, especially through weekly executive meetings, monthly Board meetings, and quarterly performance reporting.

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

## Key risks in 2022–23

**The key enterprise risks we have identified for 2022–23 are:**

- collaboration with co-regulators limited by differing priorities, reducing the effectiveness of our compliance outcomes and the efficiency of our service delivery
- system renewal delays and/or unsuitability, adversely impacting on service delivery and consumer confidence
- non-timely implementation of the Government's response to the James Review, impeding the efficient and effective operations of the TASA, the TPB, tax practitioners and the consumers of tax services
- unforeseen business continuity impacts from natural disasters and events which degrade the resilience of the TPB organisation and supporting staff and prevent them from operating at full capacity.

We will continue to monitor, evolve and adjust our understanding and management of these risks, while also scanning for new risks and opportunities.

# Our cooperation

## Relationships

**Our stakeholders provide input and feedback to improve our regulatory practice and help us respond to changes in our operating environment.**

We frequently engage with tax practitioners directly through public consultation, webinars and publications, such as the *TPB eNews* newsletter. We also foster open and consultative relationships with professional associations, particularly in the development of policy and guidance, to ensure that our regulatory practice continues to meet the needs of, and remains responsive to, the tax profession.

Our relationships with the ATO and other regulators are an essential part of our ability to serve the community and tax practitioners. We share data and information in order to deliver improved services and target behaviours of concern.

We continue to work closely with Treasury and provide insights to support the design of the legislative and policy framework that impacts on tax practitioners.

In doing so, we recognise that we do not operate in isolation. Other government agencies and bodies – such as ASIC, the Inspector-General of Taxation and Taxation Ombudsman, and the Professional Standards Council – are integral to our success. We will continue to collaborate with these agencies and build relationships, including through the continued establishment of memorandums of understanding, in order to improve our compliance programs and achieve our vision.

## Consultation mechanisms

**To fulfil our purpose to the best extent possible, we have established consultative mechanisms to inform our operations.**

The Tax Practitioner Governance and Standards Forum was established to ensure that any significant proposals affecting tax practitioners are made with appropriate consultation. The Forum, which is co-chaired by the TPB and a leading representative from a professional association, will continue to mature, and through it, our engagement will continue to thrive.

We also continue to operate the Consultative Forum, which has a more operational focus and provides a further platform for engagement with professional associations, who provide us with invaluable insights about the tax profession.

Our relationship and consultation with tax practitioners, professional associations, and other government bodies is fundamental to our ability to deliver our strategic pillars.

We are committed to listening to and understanding stakeholder needs, educating tax practitioners to make it easy for them to comply, and transparently explaining our decisions.

## Charging review

**As part of the James Review, the Australian Government has requested that a charging review be undertaken.**

We continue to work with the Treasury and the Department of Finance to progress this work.



# Our strategic approach

Our 2021–24 Strategic Plan sets out the roadmap for the TPB through to 2024, taking into account the James Review and a number of policy and organisational reforms. The strategic plan focuses on four key areas for improvement, outlined below as our Strategic Pillars. Our key activities and performance measures for 2022–23 directly link to our 2021–24 Strategic Plan and focus on achieving our objectives for 2021–24.

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

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

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## 2 Foster opportunities to collaborate and partner

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

## 3 Make it easy for tax practitioners to work with us

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

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## 4 Strengthen our regulation practice

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

2021–24  
Strategic pillars

2022–23  
Key activities

# Our key activities and performance measures

We will undertake six key activities to achieve our purpose. We will measure our performance in achieving our purpose as an organisation using the performance measures and targets for each activity.

Performance targets listed as ‘Under development (baseline)’ are new measures that require a baseline year in order to benchmark future targets. Those listed as ‘No target’ are measures that, by their nature, do not attract a statistical measure.

## Key activity 1: Support the government’s areas of focus and reform

We are anticipating further updates to our legislative framework as outlined in the government’s response to the James Review. In preparation for the changes, we are developing options to enhance the TPB’s financial independence; working towards the introduction of annual renewals of registration; and consulting with key stakeholders on options for reform, including in relation to the education and relevant experience requirements for tax practitioners.

Performance measure	Performance assessment	Performance target
<b>1.1 We contribute to government reform</b>	The number of TPB submissions that are relevant to the TPB’s regulatory role	>95% of TPB submissions are relevant to the TPB’s regulatory role

## Key activity 2: Administer a system of registration

This is the main platform of our regulatory activity and provides the data that populates the TPB Register, informing the public about the registration status of tax practitioners.

Performance measure	Performance assessment	Performance target
<b>2.1 Our internal service standards results</b>	Service standard results for processing times for new and renewal applications	80% new and renewal within 30 days, 95% new and renewal within 60 days
<b>2.2 Our quality assurance results</b>	Quality assurance results	No target
<b>2.3 Tax practitioner satisfaction with engagement with TPB registration and renewal process</b>	Biannual survey results	65% new and 74% renewal registration applicants are satisfied with the process
<b>2.4 Tax practitioner satisfaction with reduction in red tape</b>	Biannual survey results	Under development (baseline)
<b>2.5 The TPB Register is available and updated daily</b>	The TPB Register is available 99% of the time	99%

## Our key activities and performance measures (continued)

### Key activity 3: Investigate applications for registration and address conduct that may breach the TASA

This is our main method of maintaining and building the standard of the tax profession.

Performance measure	Performance assessment	Performance target
<b>3.1 Tax practitioner satisfaction with TPB compliance effectiveness</b>	Biannual survey results	65% of tax practitioners are satisfied with TPB compliance effectiveness
<b>3.2 The number of completed compliance investigations</b>	Increase in completed compliance investigations	>2,000 investigations completed
<b>3.3 The number of self-generated cases</b>	Increase in self-generated cases	>350 cases
<b>3.4 Unregistered preparers are identified and addressed</b>	Increase in unregistered preparer cases identified and investigated	>62 identified and >15 investigated

### Key activity 4: Impose sanctions for breaches of the TASA

When tax practitioners fail to comply with the Code of Professional Conduct we may impose sanctions.

Performance measure	Performance assessment	Performance target
<b>4.1 The number of sanctions imposed</b>	The number and types of sanctions imposed, including Board Conduct Committee outcomes	Under development (baseline)
<b>4.2 Sanctions are appropriate</b>	The number of positive court and tribunal outcomes	Under development (baseline)

## Our key activities and performance measures (continued)

### Key activity 5: Issue guidance to support tax practitioners

Performance measure	Performance assessment	Performance target
<b>5.1 The number of guidance products/instruments published</b>	The number of advice/guidance products (final and draft) issued	No target
<b>5.2 Satisfaction from tax practitioners</b>	Biannual survey results	79% of tax practitioners are satisfied

### Key activity 6: Build organisational capability and culture

Performance measure	Performance assessment	Performance target
<b>6.1 Our system availability</b>	Percentage of system availability during reporting period	95% system availability
	Staff survey results	Under development (baseline)
	Percentage reduction in incident/support calls to IT helpline	Under development (baseline)
<b>6.2 Our staff wellbeing and engagement scores</b>	Our Australian Public Service (APS) Employee Census wellbeing and engagement scores are higher than the APS average	APS Census results are >68% for wellbeing and >73% for engagement
<b>6.3 Staff satisfaction with workplace culture</b>	Staff survey results	Under development (baseline)
<b>6.4 Staff satisfaction with skills development</b>	Staff survey results	Under development (baseline)
<b>6.5 Staff satisfaction with TPB leadership</b>	Staff survey results	Under development (baseline)
<b>6.6 Board satisfaction with TPB governance</b>	Positive feedback from the Board	No target

# Our regulatory performance

We are focussed on lifting our regulatory performance, capability and culture. To achieve these improvements and comply with best practice, we have developed tailored performance monitoring and reporting processes.

Our key activities and performance measures directly support the accomplishment of the three principles of regulatory best practice.

Performance measures	Principles of regulator best practice		
	Continuous improvement and building trust	Risk-based and data-driven	Collaboration and engagement
1.1 We contribute to government reform	●		●
2.1 Our internal service standards results	●		
2.2 Our quality assurance results	●	●	
2.3 Tax practitioner satisfaction with engagement with TPB registration and renewal process	●	●	●
2.4 Tax practitioner satisfaction with reduction in red tape	●		●
2.5 The TPB Register is available and updated daily		●	●
3.1 Tax practitioner satisfaction with TPB compliance effectiveness			●
3.2 The number of completed compliance investigations		●	
3.3 The number of self-generated cases	●	●	
3.4 Unregistered preparers are identified and addressed		●	
4.1 The number of sanctions imposed		●	
4.2 Sanctions are appropriate	●	●	
5.1 The number of guidance products/instruments published	●		●
5.2 Satisfaction from tax practitioners	●		●
6.1 Our system availability		●	
6.2 Our staff wellbeing and engagement scores	●		
6.3 Staff satisfaction with workplace culture	●		
6.4 Staff satisfaction with skills development	●		
6.5 Staff satisfaction with TPB Leadership	●		
6.6 Board satisfaction with TPB governance	●	●	