



Australian Government



INFORMATION FOR TAX PRACTITIONERS

MAINTAINING CONFIDENTIALITY IN DEALINGS WITH GOVERNMENT

Overview

When undertaking activities in a professional capacity with an Australian government agency, you must **not**:

- **disclose** any information received, directly or indirectly, from the agency in connection with any activities undertaken with that agency, unless there is a legal duty to do so
- **use any information** received, directly or indirectly, from the agency in connection with any activities undertaken with that agency **for your personal advantage**, or the advantage of an associate, employee, employer, or client.

However, the obligation will **not apply** if:

- it is reasonable to conclude that the disclosure or use of the information received from the agency was authorised by the agency for further disclosure or for such a personal advantage
- any further disclosure or use of the information was done consistently with the agency's authorisation.

You should exercise your professional judgement to assess whether the disclosure or use of the information was authorised, having regard to the circumstances.

Activities undertaken in a professional capacity

The obligation covers activities you undertake in your capacity as a registered tax practitioner and in any other skilled or expert capacity.

Relevant activities include:

- providing expert advice, assistance, or feedback on technical and professional matters, including potential legislative changes
- providing advice, assistance, or feedback on strategy
- providing accounting and/or information technology services
- overseeing government functions.

Obligation to not disclose information

When undertaking activities for an agency, you must not disclose information received in connection with those activities to a third party.

This does not apply to information released to the public, activities or interactions of a personal nature, or generic non-taxpayer specific information.

Further, it does not apply where you engage with an agency for and on behalf of a client, as it would be reasonable to conclude that information received from the agency was authorised for disclosure to the client.

Obligation to not use information for personal advantage

Information will likely be considered to have been used for a personal advantage if it was used for a purpose other than the purpose for which it was intended. It is not necessary that the information was likely or guaranteed to result in a personal advantage, nor is it necessary that the advantage or benefit gained be financial.

Further information

- Section 25 of the [Tax Agent Services \(Code of Professional Conduct\) Determination 2024](#)
- [TPB\(I\) 46/2024 Managing conflicts of interest when undertaking activities for government and maintaining confidentiality in dealings with government](#)
- [The Code Determination – Background and context](#)