



Australian Government



INFORMATION FOR TAX PRACTITIONERS

UPHOLDING AND PROMOTING THE ETHICAL STANDARDS OF THE TAX PROFESSION

Overview

As a registered tax practitioner, you must independently and in cooperation with other registered tax practitioners:

- **uphold and promote** the [Code of Professional Conduct \(Code\)](#), and
- **not engage** in any conduct that you know, or ought reasonably to know, may undermine:
 - public trust and confidence in the integrity of the tax profession or tax system
 - the collective work of registered tax agents and BAS agents, as a tax profession, to uphold and promote:
 - the Code
 - public trust and confidence in the integrity of the tax profession and tax system
 - each member of the profession being held accountable for their individual conduct.

Uphold and promote the Code

You can demonstrate your compliance with this obligation by ensuring your own compliance with the Code on an ongoing basis, and by taking reasonable steps to implement practical measures to uphold and promote the Code in your tax practice.

See over the page for examples of practical measures you could take to uphold and promote the Code.

Conduct that undermines the tax profession or tax system

Public trust and confidence in the tax profession and tax system is influenced by the actions of registered tax practitioners. Equally, misconduct by individual tax practitioners reflects on the profession and the tax system as a whole.

Any conduct that is likely to have the effect of undermining public trust and confidence in the tax profession or tax system, where you know or ought reasonably to know the conduct is likely to have that effect, will be a breach of the Code. This includes conduct that:

- discredits the tax profession
- brings the tax profession into disrepute
- reduces public confidence in registered tax practitioners and their ability to fulfil their role.

Conduct that undermines the collective work of the tax profession

The tax profession works collectively, including through professional bodies, to uphold and promote the Code, public trust and confidence in the tax profession and tax system, and holding each other accountable for their actions.

Any conduct that might undermine those collective efforts, provided you know, or ought reasonably to know, that the conduct might have that effect, will be a breach of the Code. This includes conduct that:

- erodes the reputation of registered tax practitioners as a profession
- diminishes the standing of registered tax practitioners in the public eye.

EXAMPLES OF PRACTICAL MEASURES

Practical measures you can take to comply with your obligations include:

- providing training and resources on complying with the Code
- introducing and actively undertaking processes to manage underperformance in relation to breaches of the Code
- establishing procedures for staff to report and address concerns about conduct that may breach the Code
- providing appropriate and adequate protection for staff that report conduct that may breach the Code, such as having a whistleblower policy in place
- providing directions to staff not to engage in specific conduct where that conduct may result in a breach of the Code
- maintaining appropriate records relating to potential breaches of the Code
- implementing processes for amending or correcting false or misleading statements in documents or conversations
- having recruitment processes that include police checks, checks of the Tax Practitioners Board (TPB) public register and checks to test whether someone is a disqualified entity
- encouraging compliance with the Code when considering remuneration, including promotions and bonuses, as well as in other human resource policies
- developing a culture of transparency, accountability, ethical conduct, and compliance with the Code and with the tax laws.

EXAMPLES OF CONDUCT LIKELY TO BREACH THE CODE

The following are examples of conduct that would very likely be evidence of a breach of the Code:

- not removing staff from a project or work area where there are reasonable concerns about potential unethical conduct relating to the project or work area
- asking not to be informed of, or for appropriate records to be made of, information relating to potential breaches of the Code
- destroying evidence relating to any potential breach of the Code
- taking or threatening any adverse action against an individual who raises concerns about potentially unethical conduct
- rewarding or encouraging an individual in relation to conduct that is unethical or not discouraging such unethical behaviour
- findings in relation to the misuse of legal professional privilege
- inappropriate and unprofessional behaviour – for example:
 - disseminating inaccurate information, including via social media
 - abusive behaviour towards TPB or Australian Taxation Office staff.

Further information

- Section 10 of the [Tax Agent Services \(Code of Professional Conduct\) Determination 2024](#)
- [TPB\(l\) 44/2024 Upholding and promoting the ethical standards of the tax profession](#)
- [The Code Determination – Background and context](#)