



Australian Government



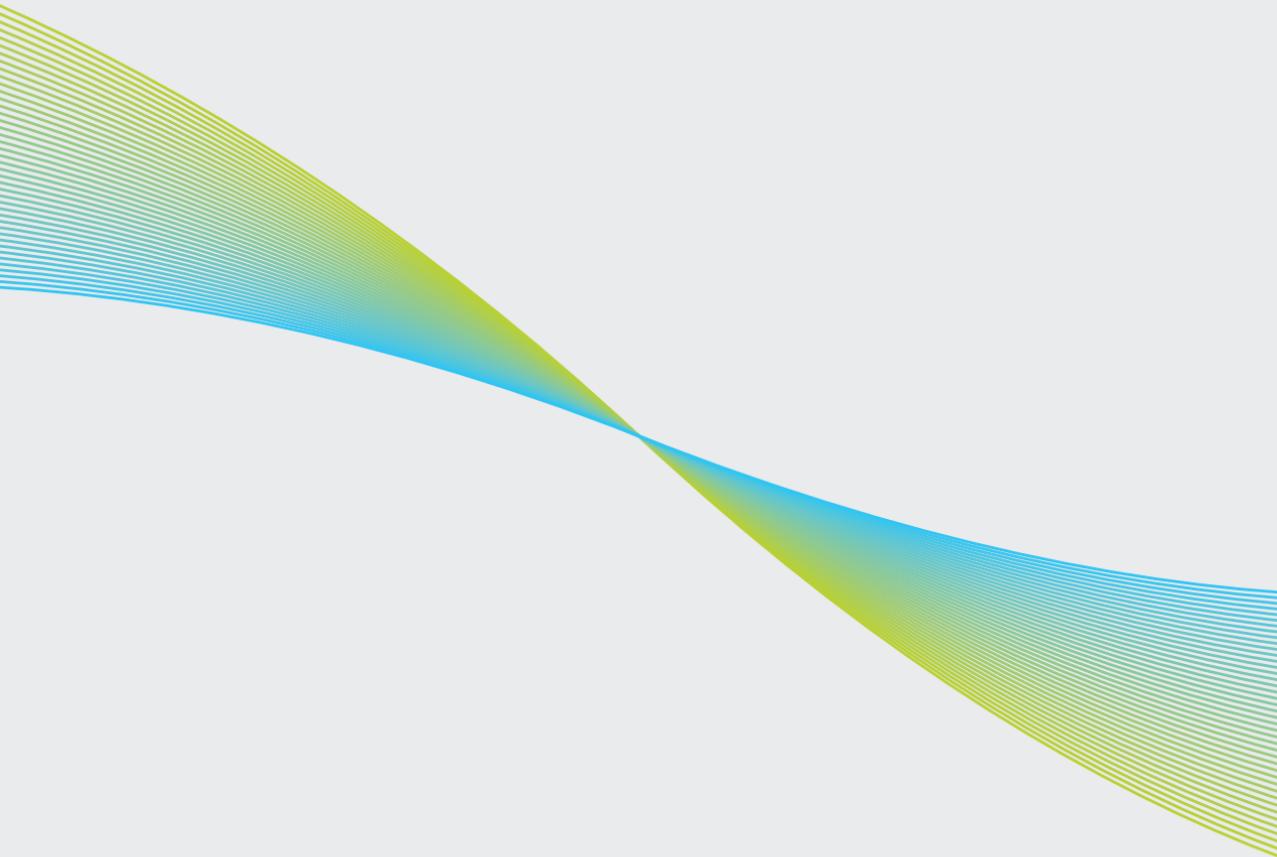
TAX  
PRACTITIONERS  
BOARD



TAX PRACTITIONERS BOARD

# **ANNUAL REPORT**

## 2024–25



TAX PRACTITIONERS BOARD  
**ANNUAL REPORT**  
2024–25

## 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 relationships 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 community, the tax profession and the broader tax system.

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## Cover art

Christian Adams, *Bridge at sunset*,  
[www.gettyimages.com.au](https://www.gettyimages.com.au), accessed 11 June 2025



**Australian Government**



The Hon Dr Daniel Mulino MP  
Assistant Treasurer  
Minister for Financial Services  
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 2024–25.

Yours sincerely

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

**Peter de Cure AM**  
Chair, Tax Practitioners Board  
9 October 2025

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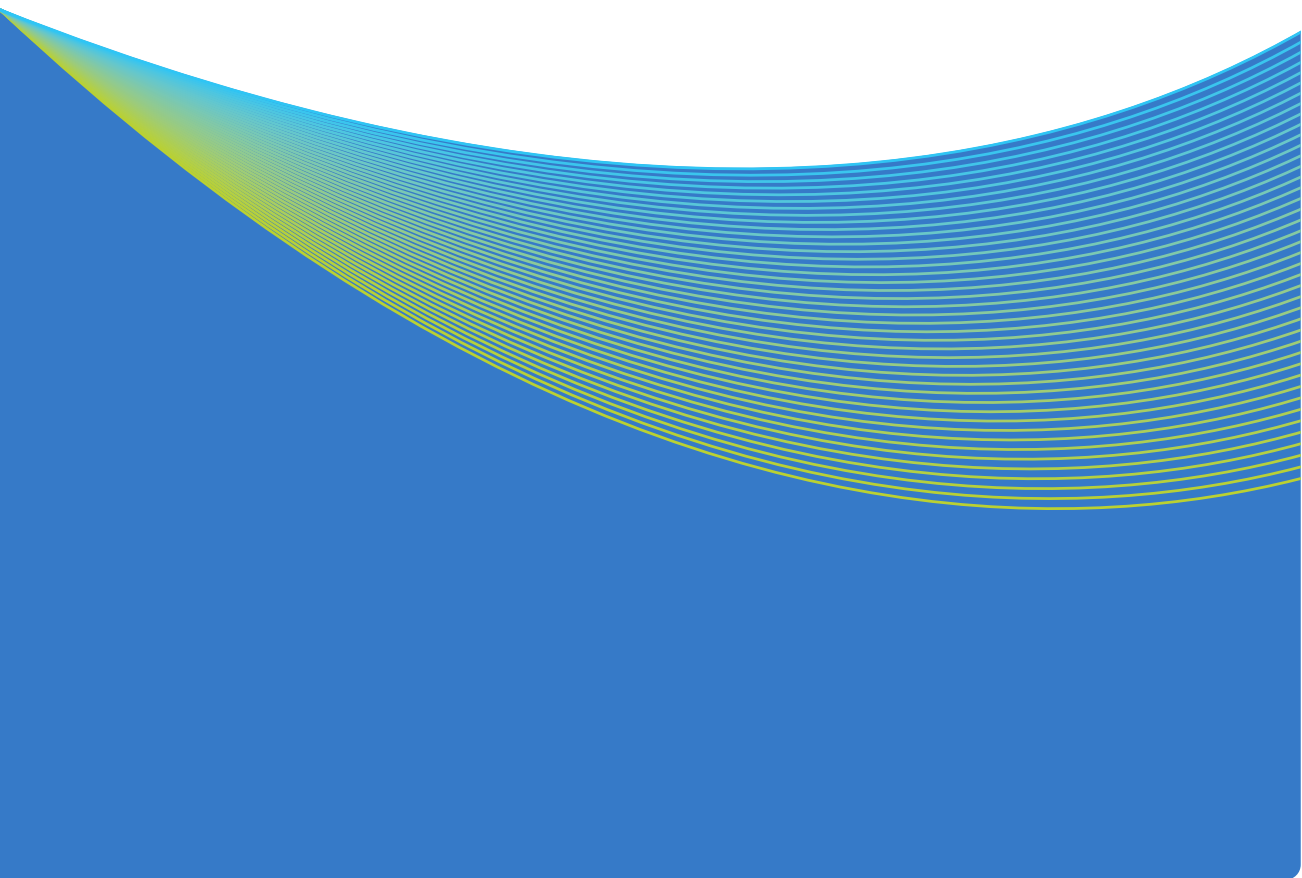
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# 1 YEAR IN REVIEW



It is with pleasure that I present the Tax Practitioners Board (TPB) annual report for 2024–25. This report demonstrates our commitment and innovative approach to supporting the Australian community by maintaining a strong and effective tax and regulatory system that is fit for purpose and a tax profession with strong integrity and professionalism.

This report also highlights the TPB's key activities over the past year, which importantly include working closely with the tax profession and other key stakeholders to support the implementation of reforms.

This year, we continued to strengthen integrity through the implementation of government reform priorities. Our work included shaping and implementing reforms driven by the 2019 review into the TPB and the *Tax Agent Services Act 2009*, responding to the PwC tax leaks scandal, and parliamentary recommendations. These measures continue to address misconduct and build community confidence in the integrity of the tax profession and tax system and introduced enhanced whistleblower protections, extended investigation periods, and improved transparency via our public register. We also supported the introduction of 8 new Code obligations under the Code of Professional Conduct Determination 2024, which was strengthened by a comprehensive suite of guidance and education products tailored to the needs of tax practitioners.

Most Australians and businesses rely on tax practitioners to navigate the tax and superannuation systems, and the majority of these professionals act ethically and responsibly, recognising their trusted role in the community. While most tax practitioners uphold high standards, misconduct by a small number can significantly undermine tax compliance and public trust. The TPB is committed to identifying and addressing such behaviour through fair and proportionate approaches, ensuring integrity across the profession. This included the work of our compliance program, which remained robust and data-driven, with over 13,000 complaints and referrals assessed and 275 serious misconduct cases resulting in compliance outcomes. Notably, the Federal Court imposed a record \$1.8 million penalty on an unregistered preparer, reinforcing our commitment to protecting the public and upholding professional standards.

Following sanctions being imposed on tax practitioners, we provide tailored guidance to affected clients through our Client Support Program. This initiative helps former clients understand key facts, review their tax affairs, and take corrective action if needed. Through our preventative outreach we offered support to more than 3,500 impacted clients, reflecting our proactive commitment to protecting the community. This initiative ensures that individuals impacted by misconduct receive timely assistance and resources to safeguard their interests.

This year saw a successful transition to an annual registration model for tax practitioners. This was supported by key improvements ensuring service continuity and stakeholder confidence. We processed an increased volume of registrations while exceeding service standards – 95% of renewals and new registration applications were processed within 30 days. Importantly, quality and integrity were maintained through our rigorous checks on education, experience and ethics. These results demonstrate our commitment to continuously improving the registration system, delivering a reliable experience for our stakeholders, and ensuring only qualified tax practitioners are registered.

We expanded our outreach and guidance efforts, delivering 26 webinars to more than 102,000 attendees – a 50% increase in attendance from the previous year – with 98% of attendees surveyed saying their knowledge had improved after attending one of our webinars. We published our first multilingual consumer factsheet, which achieved high engagement rates and reflected our dedication to accessibility and continuous improvement.

Internally, we launched the *TPB People and Culture Strategy 2025–2028*, reinforcing our commitment to a safe, resilient, and high-performing workforce who are well equipped to meet our needs. Our people and positive culture are critical to our effectiveness and provide confidence that we will meet our objectives and deliver high-quality outcomes.

As we look to the future, we remain committed to building on these successes and exploring new avenues to enhance growth, productivity and innovation. We remain focused on supporting the Government's reform agenda by reducing red tape, eliminating duplication of work across agencies, and streamlining regulation. Through continuous enhancement of our regulatory framework, we foster trust in the tax profession.

We will focus on being responsive to the rapidly changing environment and will work collectively to build trust, mutual accountability, and to achieve the TPB's key activities, focusing on:

- supporting tax practitioners and the public with reliable services, trusted guidance, and proactive communication
- delivering a fair and proportionate risk-based compliance program
- enhancing our capabilities through strong leadership, optimised resources, good governance, and strategic stakeholder engagement
- shaping the system to address misconduct and align with government priorities.

I thank our partners across government who help us shape government priorities and contribute to relevant policy reform proposals, the tax profession and professional associations who contribute to a strong tax profession and a fair tax system, and our stakeholders and the broader tax community for their continued support and collaboration.

Finally, I thank my Board colleagues, our senior leadership team, and staff. Together, we remain committed to excellence – working collaboratively to support public trust and confidence in the integrity of the tax profession and the tax system, ensuring our vision of a strong tax profession and tax system for the benefit of all Australians.



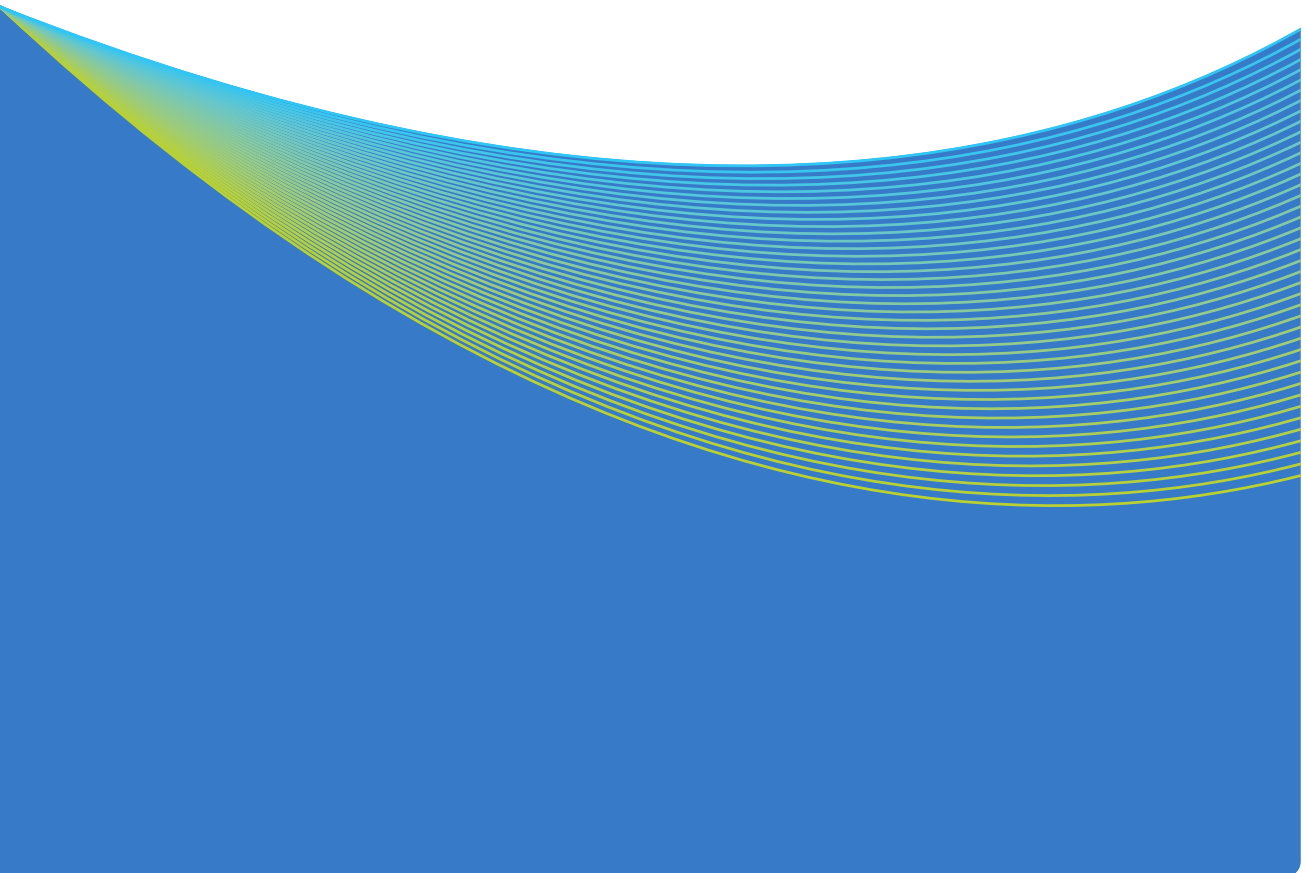
**Peter de Cure AM**

Chair, Tax Practitioners Board



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# ABOUT THE TAX PRACTITIONERS BOARD



The Tax Practitioners Board (TPB) is an independent statutory body created under the *Tax Agent Services Act 2009* (TASA). It consists of a board appointed by the Assistant Treasurer, who also appoints one board member as Chair.

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

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

The TPB operates with statutory independence and reports directly to the Assistant Treasurer. The TPB's budget is managed through the TPB Special Account, consisting of application fee revenue and a direct appropriation from government.

## Tax practitioners

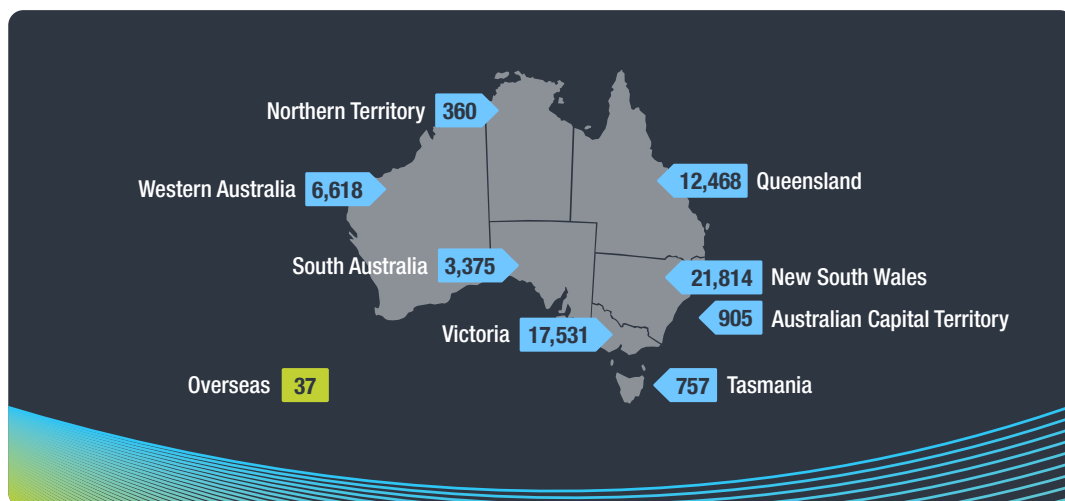
Tax practitioners must be registered with the TPB to provide tax agent or business activity statement (BAS) services for a fee or other reward. TPB registration ensures that tax agents and BAS agents (collectively referred to as 'tax practitioners') have the qualifications and experience necessary to 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 agents lodged 61% of all 2023–24 individual income tax returns and 95% of all 2023–24 non-individual income tax returns. In the self-assessment environment in which we operate, the TPB regulates and supports tax practitioners to maintain the required high standards of technical knowledge and ethical conduct, ensuring that Australians receive tax advice that is legal and ethical.

All tax (financial) advisers, who were previously regulated by the TPB, have transitioned to a new regulatory framework administered by Australian Securities and Investments Commission (ASIC) under the *Financial Sector Reform (Hayne Royal Commission Response – Better Advice) Act 2021*.

At 30 June 2025, the total registered tax practitioner population was 63,865, composed of 46,900 tax agents and 16,965 BAS agents. Registered tax practitioners are active across Australia and, in some cases, overseas, as shown in Figure 1. Indicating the strength of the tax profession, in 2024–25 the TPB registered 4,373 new practitioners.

**Figure 1:** Tax practitioners by region at 30 June



## Functions

The TASA sets out the powers and functions of the TPB for the registration and regulation of tax practitioners. Under section 60-15 of the TASA, our functions are:

- to administer the system for the registration of tax practitioners
- to investigate applications for registration and investigate conduct that may breach the TASA
- to impose sanctions for non-compliance with the Code of Professional Conduct (Code)
- to issue, by legislative instrument, guidelines to assist in achieving the functions mentioned in the dot points above
- other functions as conferred on the Board by the TASA, the Tax Agent Services Regulations 2022 (TASR) or any other law of the Commonwealth
- to do anything incidental or conducive to the performance of our functions.

In addition to the TASA, we administer the:

- TASR, which set out, among other things, the broad requirements for registration, applicable fees, and provisions for recognising professional associations
- Tax Agent Services (Specified BAS Services No.1) Instrument 2020, which declared 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 declared certain services to be BAS services.

On 31 May 2024, the *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024* received Royal Assent. This Act amends the TASA and the *Taxation Administration Act 1953*. Key changes commenced in July 2024, including 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](http://www.legislation.gov.au).

As part of our regulatory role, we can seek civil penalties through the Federal Court of Australia (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 practitioner 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 the disadvantage of clients.

The TPB may disclose official information in response to formal requests, including ministerial requests and requests under the TASA or the *Freedom of Information Act 1982*. [Appendix A](#) provides a summary of disclosures in 2024–25.

## 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 across formal and informal channels.



**Peter de Cure AM (Chair)**

## Members

During 2024–25, 11 people served on the Board (including the Chair), all serving part time.

At 30 June 2025, the Board had 9 members: Peter de Cure AM (Chair), Debra Anderson, Joanna Bird, Simone Carton, Phillip Davies, Steven Dobson, Amanda Gascoigne, Merran Kelsall AO, and Kerrie Sadiq. The following biographies provide details of their qualifications and experience.

Former members Peter Hogan and Andrew Conway concluded their terms in August 2024 and March 2025 respectively. We thank them for their outstanding service and commitment.

Peter was first appointed to the Board in July 2017 and reappointed in October 2020 and May 2023. He was appointed as Chair in May 2023 and was Acting Chair immediately prior to his appointment as Chair.

Peter is a professional non-executive director. His experience in tax matters was developed over a 25-year career as a tax partner with KPMG, and a career as a registered tax agent for 16 years. Peter is a Fellow of the Australian Institute of Company Directors and a Fellow of Chartered Accountants Australia and New Zealand.

Peter is Chair of the Royal Flying Doctor Service SA and NT, Wirra Wirra Vineyards, Accord Property Holdings Pty Ltd and the Accord Property Development Fund. He is a director of the South Australian Fire and Emergency Services Commission, PMB Defence Pty Ltd, Royal Flying Doctor Service of Australia, and Variety the Children's Charity South Australia. Peter holds a Bachelor of Economics from the University of Adelaide.



**Debra Anderson**

Debra is a registered tax practitioner with extensive experience as a BAS agent and tax agent. She is a Certified Practising Accountant, a Fellow of the Institute of Public Accountants, a Graduate of the Australian Institute of Company Directors, and a member of the Tax Institute. She is also a member of the Australian Securities and Investments Commission's Financial Services and Credit Panel.

Debra is a director of Anderson Tax and Consulting and specialises in tax and technology for small business. She 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.



**Joanna Bird**

Joanna is an experienced regulator. During nearly 20 years working at ASIC, she held a range of senior roles, including Executive Director – Financial Services and Wealth and Senior Executive Leader – Financial Advice. She has also advised foreign financial services regulators and taught regulation at the University of New South Wales, Monash University and the University of Sydney. She is an Adjunct Professor in the Law Faculty at the University of New South Wales.

Joanna holds a Bachelor of Laws (Hons) and Bachelor of Arts from the University of Sydney, as well as a post-graduate law degree (Hons) from the University of Oxford. She is a Graduate of the Australian Institute of Company Directors. Joanna was appointed to the Board in March 2025.



**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 territory, 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 Relationships Australia New South Wales, 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.



**Phillip Davies**

Phillip is a lawyer with over 40 years of experience in both private and public practice. He began his career as a solicitor, senior associate and later tax partner at the international law firm King Wood Mallesons. 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 currently the National Ombudsman for the toll roads in Australia. He is also a board member of a number of commercial, international and Victorian Government entities across various sectors. Phillip was appointed to the Board in October 2023.



**Steven Dobson**

Steve is a Director of Dobson Financial Planning, Senate Member of Murdoch University, and Chair of Greyhounds Western Australia. His previous governance roles include 10 years with the Small Business Development Corporation of Western Australia as Chair and board member. He has been a board member of the Gaming and Wagering Commission of Western Australia and a member of the ASIC Financial Advisers Consultative Panel and held other board roles within the not-for-profit and sporting sectors.

Steve is a former Western Australia Police Force officer. He holds a Bachelor of Business from RMIT University and a Master of Business Administration from Murdoch University and is a Graduate of the Australian Institute of Company Directors. Steve was appointed to the Board in March 2022 and reappointed in March 2025.



**Amanda Gascoigne**

Amanda is a Fellow of Chartered Accountants Australia and New Zealand and a Graduate of the Australian Institute of Company Directors, with more than 30 years of experience in the accounting profession. She commenced her career with Coopers and Lybrand Newcastle before they merged with Pricewaterhouse to form PricewaterhouseCoopers. Amanda established her own chartered accounting practice, which she successfully led for 18 years.

Amanda is the founder of Amanda Gascoigne Consulting. She now consults to accounting practice owners and leads a vibrant professional community, The Balanced Firm, fostering connection, peer support, and continuous improvement. Amanda serves as Co-Chair of the ATO's GST Stewardship Group and has been Chair of the Chartered Accountants Australia and New Zealand (CA ANZ) New South Wales Public Practice Panel and a member of the CA ANZ Trans-Tasman Public Practice Advisory Committee. Her governance experience includes directorships with The Mai-Wel Group and The Maitland Benevolent Society.

Amanda holds a Bachelor of Commerce from the University of Newcastle. She was appointed to the Board in March 2025.



**Merran Kelsall AO**

Merran has 20 years of experience in practice as a professional accountant and is an independent director with expertise in finance, audit, risk, and compliance. She has a strong focus on corporate governance and risk management. Her industry experience includes financial and professional services, superannuation, insurance, health, education, and contract management in utilities and major infrastructure projects.

Merran is currently Chair of Dementia Australia and the London-based International Financial Reporting Standards Advisory Council, and a director of Australian Red Cross Lifeblood, the Medical Indemnity Protection Society and TarraWarra Museum of Art. She is also a former professor of practice in the School of Accounting, Auditing and Taxation at the University of New South Wales Business School, chair and CEO of the Auditing and Assurance Standards Board, member of the International Auditing and Assurance Standards Board, and chair and president of CPA Australia. Merran was appointed to the Board in March 2025.



**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.

# Committees

The TASA empowers the TPB to form committees with delegated authority to make certain decisions. The committee structure enables the TPB to make timely decisions efficiently, particularly in relation to conduct matters.

## Audit and Risk Committee

The TPB's Audit and Risk Committee fulfils a key role in providing advice to the Board and staff on governance matters.

The TPB is also 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 (BCC) upholds the professional standards for tax practitioners, making decisions about registration eligibility and addressing misconduct.

In particular, the BCC considers cases of tax practitioner conduct that may lead to decisions to:

- approve or reject applications for registration or renewal of registration
- impose or vary conditions on registrations
- issue a caution or orders requiring a tax practitioner to take certain actions
- suspend or terminate registrations (or apply other sanctions)
- extend investigation periods
- not terminate registration pursuant to a surrender request
- impose an exclusion period during which an application for registration may not be made
- publicise decisions on the TPB's public register
- approve or reject an application to register a previously disqualified entity to provide tax agent services on behalf of a registered tax practitioner.

## 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
- overseeing an annual declaration process to consider whether 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 TPB'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 tax practitioner. Details of the associations that were recognised by the TPB as at 30 June 2025 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 guidance and support, 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 TPB's professional practice policies and guidance material
- overseeing the TPB's role in the implementation of relevant legislative provisions.

## Financial Governance Working Group

Responding to the risk and uncertainty associated with financial management and a new Special Account, the TPB implemented additional oversight via the Financial Governance Working Group. With enhanced financial systems, capability and reporting, this working group has been finalised, and financial oversight continues via the TPB Audit and Risk Committee and the Board.

## Organisation

Under the TASA, the TPB consists of the Board members appointed by the relevant Treasury portfolio minister (currently the Assistant Treasurer). 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



## 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

Michael O’Neill commenced in the role of CEO Secretary of the TPB in August 2018.

Michael’s previous roles involved providing advice, leading investigations, litigation, policy and law reform, and improving strategy. Since 2018, he has been privileged to work with the TPB team to help shape the integrity of the tax and regulatory systems.

## Staff

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 2025, the TPB had 198 ongoing staff and one non-ongoing staff member. They operated across 6 regions, as shown in Table 1.

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

Region	2024	2025
Australian Capital Territory	18	10
New South Wales	76	97
Queensland	41	42
South Australia	0	2
Tasmania	0	1
Victoria	47	47
<b>Total</b>	<b>182</b>	<b>199</b>

Tables 2 to 5 provide information about the TPB’s workforce profile in the past 2 reporting periods.

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

Functional area	2024	2025
Office of the CEO Secretary	4	5
Client Services	36	40
Law and Compliance	93	103
Policy and Legislation	7	9
Corporate Services	17	16
Technology Team	17	17
Data Analytics and Science	8	9
<b>Total</b>	<b>182</b>	<b>199</b>

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

Classification	2024			2025		
	Female	Male	Total	Female	Male	Total
SES Band 2	0	1	1	0	1	1
SES Band 1	1	0	1	1	1	2
EL 2	3	5	8	2	8	10
EL 1	19	20	39	19	20	39
APS 6	30	26	56	37	27	64
APS 5	21	13	34	18	17	35
APS 4	12	16	28	19	13	32
APS 3	10	3	13	11	5	16
APS 2	1	1	2	0	0	0
<b>Total</b>	<b>97</b>	<b>85</b>	<b>182</b>	<b>107</b>	<b>92</b>	<b>199</b>

APS = Australian Public Service Level, EL = Executive Level, SES = Senior Executive Service

**Note:** The TPB had no staff that use a different term for gender.

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

Classification	2024			2025		
	Full-time	Part-time	Total	Full-time	Part-time	Total
SES Band 2	1	0	1	1	0	1
SES Band 1	1	0	1	2	0	2
EL 2	8	0	8	10	0	10
EL 1	37	2	39	38	1	39
APS 6	49	7	56	58	6	64
APS 5	28	6	34	29	6	35
APS 4	28	0	28	32	0	32
APS 3 <sup>a</sup>	8	5	13	11	5	16
APS 2	2	0	2	0	0	0
<b>Total</b>	<b>162</b>	<b>20</b>	<b>182</b>	<b>181</b>	<b>18</b>	<b>199</b>

APS = Australian Public Service Level, EL = Executive Level, SES = Senior Executive Service

**a** APS 3 casual staff member allocated to part-time.

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

Group	2024 (%)	2025 (%)	Change (percentage points)
First Nations people	1.7	2.5	0.8
Culturally and linguistically diverse	47.6	47.6	0.0
Lesbian, gay, bisexual, transgender, intersex (LGBTI+)	3.4	4.5	1.1
Mature age (>50 years)	38.6	37.4	-1.2
People with disability	4.5	5.6	1.1
Neurodivergent	3.3	4.0	0.7

**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’.

Table 6 provides details of the TPB’s remuneration of key management personnel in 2024–25.

The CEO Secretary and Assistant Secretaries are included in the Commissioner of Taxation annual report executive remuneration for senior executives as they are ATO employees.

The TPB Board members are holders of public office; their remuneration and conditions are set by the Remuneration Tribunal. Further information can be found at [remtribunal.gov.au](https://remtribunal.gov.au).

Most Board members served their terms throughout 2024–25, with 3 new members – Joanna Bird, Amanda Gascoigne and Merran Kelsall – joining the TPB in March 2025. Andrew Conway’s term ceased in March 2025 and Peter Hogan’s ceased in August 2024.

Table 6: Key management personnel remuneration in 2024–25

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Superannuation contributions	Long service leave		
Peter de Cure	Chair	\$155,624	\$0	\$0	\$17,897	\$0	\$0	\$0	\$173,521
Debra Anderson	Member	\$72,410	\$0	\$0	\$9,448	\$0	\$0	\$0	\$81,858
Joanna Bird	Member	\$6,145	\$0	\$0	\$707	\$0	\$0	\$0	\$6,852
Simone Carton	Member	\$42,007	\$0	\$0	\$9,305	\$0	\$0	\$0	\$51,312
Andrew Conway	Member	\$21,080	\$0	\$0	\$2,424	\$0	\$0	\$0	\$23,504
Phillip Davies	Member	\$43,710	\$0	\$0	\$5,027	\$0	\$0	\$0	\$48,737
Steven Dobson	Member	\$43,956	\$0	\$0	\$5,055	\$0	\$0	\$0	\$49,011
Amanda Gascoigne	Member	\$4,916	\$0	\$0	\$565	\$0	\$0	\$0	\$5,481
Peter Hogan	Member	\$3,662	\$0	\$0	\$421	\$0	\$0	\$0	\$4,083
Merran Kelsall	Member	\$3,687	\$0	\$0	\$424	\$0	\$0	\$0	\$4,111
Kerrie Sadiq	Member	\$43,948	\$0	\$0	\$5,054	\$0	\$0	\$0	\$49,002

## 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 2024–25, to provide strategic direction and oversight of the activities and performance of the TPB.

The Board was presented with a range of governance reports, including:

- monthly business reports outlining our operations
- quarterly performance reports, highlighting achievements and challenges against the strategic objectives and performance measures of the 2024–25 corporate plan.

### Audit and risk oversight

The TPB's Audit and Risk Committee (ARC) provides 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 2024–25, the ARC met 3 times to evaluate the governance and risk effectiveness of our organisation. Matters considered included our corporate risk register and corporate plan.

The quarterly performance reports representing subset measures 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.

### Risk management

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 clarify our goals, confirm strategies, prioritise resources, test effectiveness and report on our work.

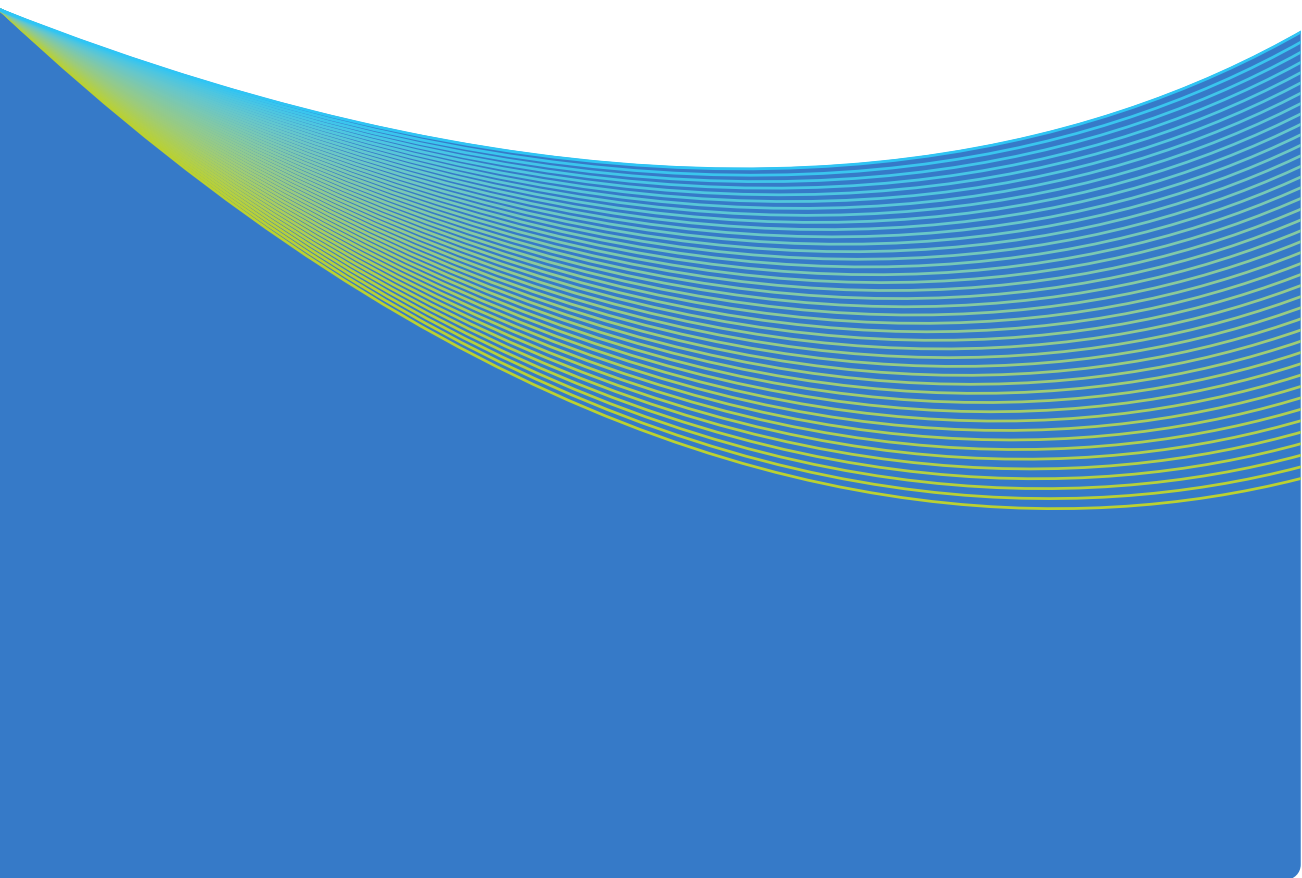
During 2024–25 we reviewed, assessed and modified our enterprise-level and business-level risks, including fraud risks, considering environmental changes. The focus of the review was to improve whole-of-government coordination of shared risks and to identify risks in common, with our partner agencies and, in particular, with the ATO. The TPB's risk management capability is maturing to better identify priorities and mitigate and manage risks.

### Annual reporting

Each year, in line with our requirements under section 60-130(1) of the *Tax Agent Services Act 2009*, we submit our annual report to the Assistant Treasurer, 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.



# 3 HIGHLIGHTS OF 2024–25



## People and culture

Following a comprehensive creation process, which included consultation at all organisational levels – from the board and leadership teams to focus groups with staff – the *TPB People and Culture Strategy 2025–2028* was developed and finalised.

The strategy represents our unwavering commitment to our people, cultivating and empowering a safe, resilient, and high-performing workforce that is well equipped to meet both current and future needs.

## Support for legislative reform

We continue to support the Australian Government's multi-year program of law reform aimed at strengthening the integrity of the tax profession and the tax system. In 2024–25, we worked with Treasury to implement measures arising from the *Treasury Laws Amendment (2023 Measures No. 1) Act 2023* and *Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024*.

The measures include:

- strengthening the disclosure framework by requiring tax practitioners to
  - not employ or use the services of a disqualified entity without TPB approval
  - report significant breaches of the Code in relation to their own conduct and the conduct of other registered tax practitioners
- amending the TASA to give the relevant minister the power to supplement the Code 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 appearing on the TPB Register.

The introduction of a new legislative instrument, the Tax Agent Services (Code of Professional Conduct) Determination 2024, created 8 additional Code obligations for registered tax practitioners. We worked closely with professional associations and other stakeholders to support the practical implementation of the Determination. This included drafting policy and releasing a comprehensive suite of 27 information products addressing the new obligations, tailored to suit the requirements of the tax profession. The introduction of the Determination was further supported by various communication activities, including webinars and speaking events.

We also engaged with Treasury to provide input and assistance on the next stage of law reforms announced by the government in the March 2025 Budget. These reforms will enhance the sanctions regime and modernise tax practitioner registration requirements.

## Enhancing the sanctions regime

Subject to government priorities and parliamentary matters, the proposed start date of the changes to enhance the sanctions regime is 1 July 2026. The changes that will be put in place will support high professional standards and deter misconduct and include:

- reintroducing criminal penalties for unregistered preparers
- increasing maximum civil penalties amounts in the TASA
- adding infringement notice penalties for alleged contraventions of the TASA
- introducing enforceable voluntary undertakings
- creating contingent and interim suspensions
- broadening civil penalties for breaches of the Code and for false or misleading statements made by unregistered preparers
- extending the maximum banning period to 10 years.

## Modernising tax practitioner registration requirements

Subject to government priorities and parliamentary matters, the proposed start date of the new changes to enhance the registrations framework is 1 July 2027. The changes that will be put in place include:

- allowing the TPB to assess exceptions and alternative timeframes by which tax practitioners gain relevant experience
- amending the ‘fit and proper person’ test, by requiring disclosure of spent convictions relevant to providing tax practitioner services and extending the timeframe the TPB considers
- requiring companies and partnerships to demonstrate that they have appropriate governance arrangements in place to be registered.

## Whole-of-government approach

Building community confidence in the tax profession and tax system requires close engagement with stakeholders and cooperation across government. We share TPB data and analysis to help shape government priorities and contribute to relevant policy reform proposals.

In 2024–25, the TPB’s contribution to reform consultations included providing evidence and insights on:

- enhancements to professional/ethical standards
- tax secrecy
- investigation powers
- addressing legal professional privilege.

## Client Support Program

The TPB addresses professional misconduct via investigations and applies sanctions where it is appropriate to protect the public. The TPB Register provides transparency to the public, noting those tax advisers subject to sanctions.

After a tax adviser has been sanctioned, we provide guidance to their former clients. Our Client Support Program ensures that former clients are aware of important facts, can review their own tax affairs, and can take action if required. Some former clients have made voluntary disclosures to the ATO, in order to reset their tax affairs. If required, former clients can seek independent advice, including from another tax practitioner registered with the TPB.

This program demonstrates a proactive commitment to supporting and protecting the community, ensuring that individuals impacted by misconduct receive timely guidance and resources to safeguard their interests.

## Fair, targeted and proportionate compliance activities

Most Australians work with a tax practitioner to assist in engaging with the tax and superannuation systems. The majority of tax practitioners act ethically and professionally, recognising their trusted position in the community. The TPB's guidance products support voluntary compliance by those tax advisers committed to acting lawfully.

Misconduct by a small number of tax practitioners can have a large adverse impact on tax compliance and on community confidence in integrity. The TPB is committed to identifying, prioritising and addressing professional misconduct with fair and proportionate approaches. TPB investigations are conducted with procedural fairness so that tax practitioners have every opportunity to clarify facts and address concerns.

Our risk-based compliance program ensures that we address severe misconduct and higher-risk issues on the basis of good data, evidence and analysis. In 2024–25, the TPB's risk and intelligence areas assessed over 13,000 complaints and referrals. Data analysis and risk identification tools, with human supervision and quality assurance, assisted us to focus on the most serious risks and systemic issues.

Collaboration and data sharing between government agencies have played a crucial role in enhancing our ability to detect and respond to high-risk tax practitioners. By exchanging intelligence, analytical insights, and compliance data, we are able to draw on a broader pool of information, enabling earlier identification and more effective intervention when concerning behaviours emerge. This multi-agency approach not only strengthens the integrity of the tax system but also promotes a unified regulatory environment across the public sector.

Ongoing refinements in data analytics and intelligence capability – augmented by close collaboration with partner agencies – have been instrumental in detecting high-risk tax practitioners, such as Raheel Chaudry (see Case Study 1). The sharing of information and resources between agencies ensures a comprehensive response to emerging risks and demonstrates our commitment to continuous improvement in both compliance operations and regulatory outcomes.

## Case Study 1 – Raheel Chaudry

In December 2024, the TPB terminated the tax agent registration of a New South Wales based tax practitioner, Raheel Chaudry, as a result of a referral from the National Disability Insurance Agency (NDIA) concerning his conduct as a registered National Disability Insurance Scheme (NDIS) provider.

The TPB found that Mr Chaudry had engaged in behaviour breaching multiple items of the *Tax Agent Services Act 2009*, including the Code of Professional Conduct. The TPB determined that he was no longer eligible for registration, as he did not satisfy the requirement to be a fit and proper person.

The TPB worked directly with government agencies, including the NDIA and the Australian Taxation Office, to obtain evidence relating to Mr Chaudry's fitness and propriety and his outstanding personal tax obligations of over \$1.5 million. As a member of the Fraud Fusion Taskforce, the TPB used this evidence to support a whole-of-government perspective as well as its own sanction.

The TPB's Board Conduct Committee determined that Mr Chaudry had failed to act with honesty and integrity when he made false and misleading statements to the TPB. In determining the sanction, the committee took into consideration the results of a NDIA investigation that found Mr Chaudry had misappropriated a total of \$686,000 by making claims for services that were never delivered and had fabricated invoices over a 4-year period.

In banning Mr Chaudry and excluding him from tax practice for the maximum 5-year period, the TPB noted that Mr Chaudry's behaviour as a NDIS registered provider had been blatantly dishonest and demonstrated a thorough lack of respect for the tax system and the NDIS framework.

## Litigation

TPB sanction decisions are subject to rights of appeal to the Administrative Review Tribunal (ART) and the 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 2024–25, 20 litigation matters involving the TPB were finalised in the ART. Five of those matters resulted in published final decisions, 4 of which affirmed the Board Conduct Committee's substantive decisions. Three litigation matters were finalised in the Federal Court, 2 of which resulted in published final decisions favourable to the TPB, including one civil penalty decision and a contempt of court decision.

The TPB's compliance priorities include acting against unregistered agents who exploit clients and the tax system. Unregistered agents, often without appropriate training, experience, systems and standards, can expose clients to tax investigations, tax debts and penalties. This unregistered agent misconduct is especially poor when clients are financially vulnerable. Unregistered agents involved in serious misconduct are brought before the Federal Court, with the TPB seeking penalties to deter unlawful behaviour.

In the case of Jayden Van Dyke, the court enforced a penalty of \$1.8 million for over 3,000 lodgements by an unregistered preparer (see Case Study 2).

## Case Study 2 – Jayden Van Dyke

In 2023, the TPB commenced civil proceedings in the Federal Court of Australia (Federal Court) against Jayden Van Dyke for serious misconduct as an unregistered agent.

The case was decided in August 2024 (*Tax Practitioners Board v Van Dyke* [2024] FCA 899) and Mr Van Dyke was ordered to pay a penalty of \$1.8 million for contravening the civil penalty provisions in the TASA. On 3,359 occasions Mr Van Dyke prepared and lodged income tax returns for taxpayers for a fee or reward while not a registered tax agent.

This is the highest total civil pecuniary penalty imposed in any application made against an unregistered preparer by the TPB.

The Federal Court also ordered that Mr Van Dyke be permanently restrained from providing tax agent services while unregistered. If he breaches this order, he may be in contempt of court and face further penalties.

In imposing the penalty, the Federal Court considered the following aspects of Mr Van Dyke's conduct:

- His conduct was deliberate and sustained over nearly 4 years and resulted in significant financial gain of approximately \$1.6 million.
- The contraventions of the civil penalty provisions continued even after he received a 'cease and desist' letter from the TPB in 2022.
- He concealed the income he earned from his misconduct from the Australian Taxation Office.
- He represented that he was a registered tax agent, despite knowing the requirements for registration.
- He exposed many taxpayers to a scenario where tax agent services were being provided without the protections offered by a person who is registered under the *Tax Agent Services Act 2009* (TASA) and subject to regulation by the TPB.

The court accepted that the purpose of the TASA is to ensure the integrity of the tax system and that, to deter Mr Van Dyke and others from seeking to benefit from tax agent services without complying with the regulatory regime, the penalty for being an unregistered preparer must be greater than the profit made.

## Guidance and support

TPB guidance helps tax practitioners to voluntarily comply with their obligations and, in turn, to assist their clients in engaging with the tax system. TPB guidance includes short-term and ad hoc enquiries and telephony support for practitioners. More formal policy and interpretation products address practical examples and clarify the scope of law changes.

The TPB engages with practitioners, professionals and educational institutions to consult, improve our awareness, and share our views. Ongoing professional development opportunities are provided through our webinar program. We also update our website and engage with media to support community awareness and confidence in the system.

In 2024–25, we published 7 new formal policy and guidance products and updated 17 existing products. In addition, we published 12 new factsheets for consumers and, to enhance accessibility, produced our first multilingual factsheet. Titled *Information for Clients*, this resource was published in Arabic, Indonesian, Vietnamese, and both simplified and traditional Chinese.

We supplemented those information products with communication activities such as webinars and external speaking events.

Our webinar program continued to provide quality guidance and education to tax practitioners and achieved extremely high engagement among attendees: 98% of those surveyed said that their knowledge had improved after attending a webinar. Feedback from attendees included:

- ‘The best hour I have spent for a long time, thanks for the work that you are doing inside your guidelines. This was an excellent reminder of the role we play in ensuring clients know their responsibilities and it’s probably one of the best webinars the TPB have delivered.’
- ‘Today’s webinar was a welcome departure from a traditional regulator type presentation to a more balanced adviser type one. I think it was a good mix of technical information interspersed with relevant case studies.’
- ‘Very informative and well-paced, providing clear insights into agent requirements – perfect delivery.’
- ‘The webinar provided really clear step-by-step coverage on the new Code regulations with examples that were just perfect. The speaker was knowledgeable and clearly familiar with the subject matter, imparting the information effectively.’
- ‘Very professional and organised delivery from the TPB. I appreciated the time, discipline and live responses to any issues.’

Attendance grew by 50% across the program of 26 webinars, with over 102,700 attendees in 2024–25 compared with over 68,500 attendees in 2023–24.

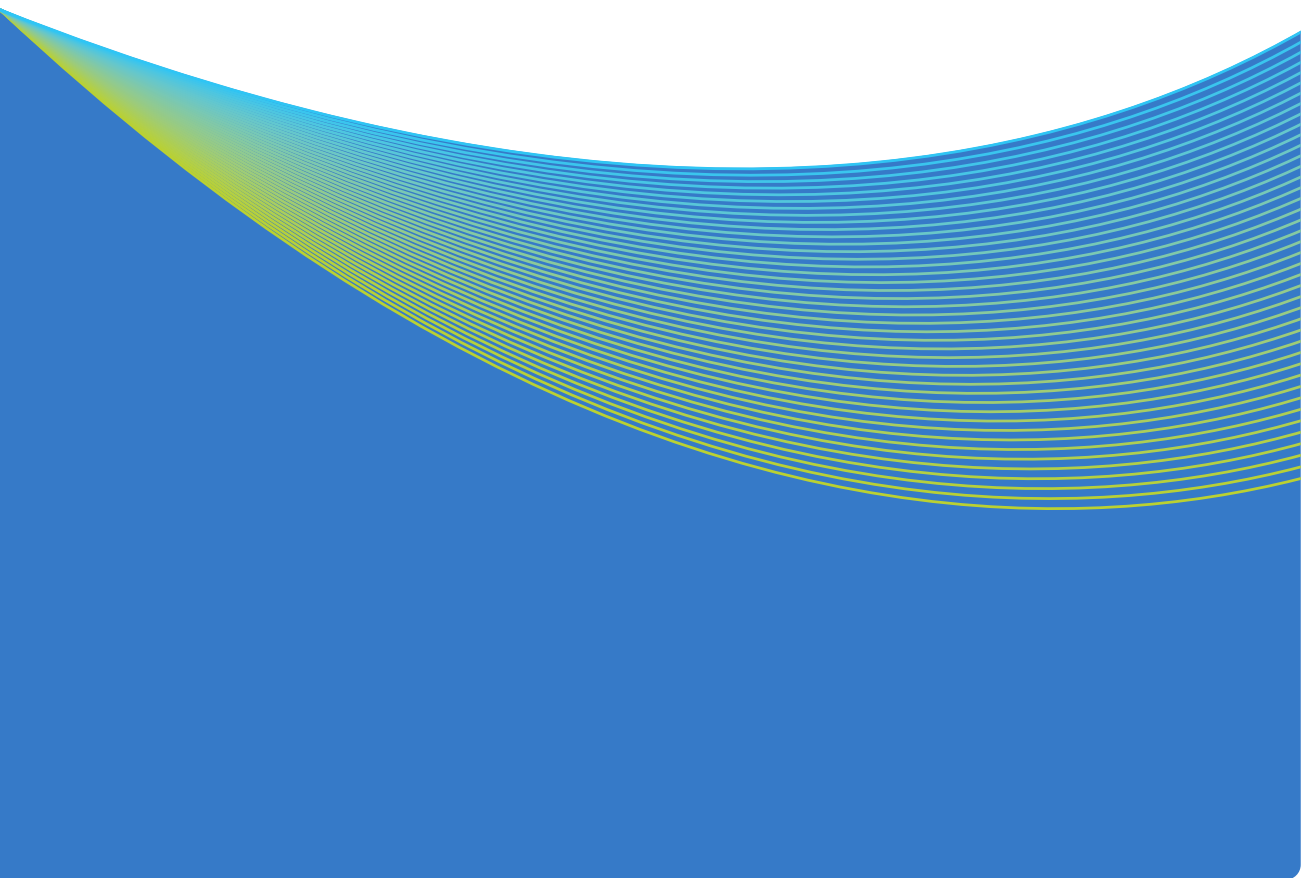
Our monthly newsletter, *TPB eNews*, also received increased engagement. The number of subscribers increased by over 1,100, reaching 69,613, and the May 2025 edition garnered a well-regarded 55% open rate.

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. In 2024–25, our media coverage of TPB compliance matters and reform initiatives produced 1,226 news items with a potential media audience of 68.88 million.



4

# ANNUAL PERFORMANCE STATEMENT



For the purposes of the PGPA Act, the TPB is considered part of the listed entity known as the Australian Taxation Office. As the accountable authority for the Australian Taxation Office, the Commissioner of Taxation is responsible for providing an annual report to Parliament that complies with the requirements of the PGPA Rule. To support this, the TPB provides an annual performance statement in line with section 16F of the PGPA Rule.

## Performance framework

The TPB reports on its performance against the key activities, performance criteria and targets set out for Australian Taxation Office Program 1.2: Tax Practitioners Board in the *Treasury Portfolio Budget Statements 2024–25*, and the key activities and performance measures set out in the TPB's *Our Plan for 2024–25*.

Our portfolio and corporate performance measures are designed to evaluate the TPB's effectiveness in achieving its purpose, as set out in *Our Plan for 2024–25*:

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

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 2024–25:

**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
- 4.1 Proportion of completed risk assessments
- 4.3 Sanctions are appropriate

Our performance measures are also designed to demonstrate how the TPB applies the 3 principles of 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.

## Changes to performance measures

We are committed to a strong performance culture, to ensure that we appropriately deliver on our accountabilities to the government and the community. This includes enhancing our suite of performance measures to strengthen and mature our performance reporting.

In 2024–25, the name and methodology of one performance measure were changed, as shown in Table 7. No changes were made to our key activities.

**Table 7:** Changes to 2024–25 performance measure

Original measure	Description of change	Rationale for change
4.1 Number of completed risk assessments	<p>Wording was changed to '4.1 Proportion of completed risk assessments'.</p> <p>Methodology was changed to report on the percentage of high-risk cases that have been finalised with a corrective or compliance treatment.</p>	The measure was changed to better align with the risk-based approach detailed in the key activity.

## Performance rating scale

We have assessed the outcome for each performance target against a 4-tier rating scale, as shown in Table 8. Composite measures, which comprise 2 or more sub-measures, receive equal weighting to simple measures when assessed against the rating scale.

**Table 8:** Performance rating scale

Symbol	Rating	Threshold
●	Achieved	100% of target was met
■	Substantially achieved	85% to 99% of target was met
◆	Partially achieved	75% to 84% of target was met
▲	Not achieved	Less than 75% of target was met

## Summary of performance

The TPB's performance in 2024–25 is assessed against 7 key activities and 16 measures. Eleven measures were achieved, and 5 were substantially achieved (85% to 99% of the target was met), as shown in Table 9.

**Table 9:** Summary of performance in 2024–25

Key activity	Performance measure <sup>a</sup>	
1. Collaborate with our stakeholders to support and shape government reforms	1.1 The number of relevant TPB submissions that aim to enhance our regulatory role and government coordination	● Achieved
2. Streamline registration and support to new and existing tax practitioners, the public and other stakeholders	2.1 Our internal service standards results	● Achieved
	2.2 Our quality assurance results	● Achieved
	2.3 Tax practitioner satisfaction <sup>b</sup>	■ Substantially achieved
3. Improve tax practitioner standards and integrity with support and guidance	3.1 The number of relevant guidance products published	● Achieved
	3.2 The number of education opportunities offered	● Achieved
	3.3 Tax practitioner feedback	■ Substantially achieved
4. Protect consumers through a risk-based compliance program	4.1 Proportion of completed risk assessments <sup>b</sup>	● Achieved
	4.2 The number and type of compliance outcomes imposed, including Board Conduct Committee sanctions	● Achieved
	4.3 Sanctions are appropriate <sup>b</sup>	■ Substantially 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	■ Substantially 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 analytics	7.1 Improved data analytics capability, including utility of data analysis tools	● Achieved

<sup>a</sup> Performance measures as published in *Our Plan for 2024–25*, pages 14 to 17.

<sup>b</sup> This measure is included in the annual performance statement in the 2024–25 annual report for the Australian Taxation Office.

KEY ACTIVITY 1:

Collaborate with our stakeholders to support and shape government reforms

Performance measure	Target	Result	Best practice principles
1.1 The number of relevant TPB submissions that aim to enhance our regulatory role and government coordination	The TPB will provide timely submissions	● Achieved	1. Continuous improvement and building trust  3. Collaboration and engagement

We achieved this performance measure during 2024–25.

Government reforms have addressed integrity issues related to the profession and the tax system. These reforms include the government’s proposals to strengthen the integrity of our tax system, the regulatory framework and powers of regulators, and proposals to expand the Code of Professional Conduct.

The TPB has supported these reforms, based on our experience and empirical evidence. We have engaged with Treasury, the ATO, professional associations and other stakeholders to support collaboration and engagement.

The TPB provided 14 written submissions to support and shape regulatory reforms in 2024–25. Our performance assessment against this key activity also has regard to factors such as ongoing feedback from partner agencies and associations.

To ensure high-quality submissions, we follow a structured process that includes:

- scanning and evaluating the policy and regulatory landscape to identify new and emerging issues, risks and opportunities
- preparing submissions drawing on expertise from across our organisation and other agencies (when required) to provide an informed response
- obtaining input and approval from Board members to ensure alignment with our strategic objectives.

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

- recommendations of the Review of the Tax Practitioners Board and *Tax Agent Services Act 2009* (James Review)
- enhanced integrity in the tax profession and tax system
- tackling fraud against the ATO and the tax and superannuation systems
- proposed criteria for the prescribed disciplinary bodies framework.

We cultivate stakeholder collaboration through the development of high-quality submissions to support and shape meaningful government reforms.

KEY ACTIVITY 2:

Streamline registration and support to new and existing tax practitioners, the public and other stakeholders

Performance measure	Target	Result	Best practice principle
2.1 Our internal service standards results	80% new and renewal applications are processed within 30 days  95% new and renewal applications are processed within 60 days	● Achieved	1. Continuous improvement and building trust

We achieved this performance measure during 2024–25.

The tax practitioner registration renewal period changed from 3 years to an annual process and the number of new and renewal applications steadily grew, to 23,702, in 2024–25. We continued to exceed our service standards, as shown in Table 10.

Our registration process seeks to balance timely and quality service with the integrity checks needed to confirm professional standards – requisite education, experience and ethical conduct.

Table 10: Registrations processed within service standards

Service standard	2020–21	2021–22	2022–23	2023–24	2024–25
80% new and renewal applications are processed within 30 days	92%	94%	98%	95%	95%
95% new and renewal applications are processed within 60 days	99%	98%	99%	99%	99%

Performance measure	Target	Result	Best practice principles
2.2 Our quality assurance results	The TPB will conduct quality assurance quarterly	● Achieved	1. Continuous improvement and building trust  2. Risk-based and data-driven


We achieved this performance measure during 2024–25.

Quality assessments are undertaken to improve our services, capability and continuous improvement. Sample cases of our service delivery, from registrations to telephony guidance, are reviewed to confirm best practice or to address needs for training and development or changes to systems or processes to enhance the TPB’s efficiency.

Our service quality was high across product types in 2024–25, as shown in Table 11.

Table 11: Client service quality assurance results

Product type	Standard met						Improvement required					
	2022–23		2023–24		2024–25		2022–23		2023–24		2024–25	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Finalised application processing	115	96	79	93	89	99	5	4	6	7	1	1
Finalised emails	29	81	54	90	35	85	7	19	6	10	6	15
Finalised telephony	49	100	67	85	26	81	0	0	12	15	6	19

Performance measure	Target	Result	Best practice principles
<b>2.3 Tax practitioner satisfaction</b>	71% of tax practitioners are satisfied	 <b>Substantially achieved</b>	<ol style="list-style-type: none"> <li>1. Continuous improvement and building trust</li> <li>3. Collaboration and engagement</li> </ol>

We substantially achieved this performance measure in 2024–25.

Tax practitioner satisfaction is assessed based on biannual survey data. As Table 12 shows, our latest survey result, from April 2025, indicated that 63% of respondents were satisfied with the TPB’s effectiveness in reducing the registration burden. We note that the while the latest result did not meet the target it showed a significant improvement from 56%, the October 2024 result.

The TPB is committed to improving our tax practitioner services, including registration. We recognise that the survey data may reflect tax practitioner sentiment more generally, taking into account the pace of regulatory reform and the change to annual registration.

We support tax professionals with guidance about reforms and continuing professional education webinars. We remain focused on assisting practitioners to understand their professional and ethical requirements. We rely on practitioner feedback received through several channels to enable us to continuously improve online products, renewal forms and website content.

**Table 12:** Tax practitioner satisfaction

Survey question: How effective has the TPB been in minimising the burden of maintaining your registration?	October 2022	May 2023	October 2023	April 2024	October 2024	April 2025
Tax practitioners responding we have been very effective or moderately effective	70%	72%	75%	73%	56%	63%

KEY ACTIVITY 3:

Improve tax practitioner standards and integrity with support and guidance

Performance measure	Target	Result	Best practice principle
3.1 The number of relevant guidance products published	The TPB will support the tax profession by publishing regular guidance material	● Achieved	3. Collaboration and engagement

We achieved this performance measure during 2024–25.

We published 50 guidance products on our website, and 80% of participants in the tax practitioner biannual survey found our policy advice and guidance relevant.

The guidance published in 2024–25 included both new products and updates made to existing products to support the government’s reforms, including the new Code obligations introduced in the Tax Agent Services (Code of Professional Conduct) Determination 2024. The suite of published materials includes 6 information sheets providing guidance on each of the 8 new obligations, an information sheet on the significant breach reporting requirements, and other supporting guidance on our website.

Environmental factors that may have influenced our performance results included:

- greater awareness among the tax practitioner community of the ongoing reform of the TPB’s legislative framework
- increased engagement with stakeholders via our Consultative Forum and the Tax Practitioner Governance and Standards Forum
- community expectations for higher ethical standards within the tax profession.

We achieved our target by creating a comprehensive suite of guidance products, with each product type tailored to suit varying preferences across the tax profession, ranging from frequently asked questions and simple factsheets to more in-depth information products outlining the legislative framework underpinning our policies. We also continued to focus on providing simplified, clear and concise guidance with an emphasis on plain English, readability and the use of diagrams, flowcharts and case studies to demonstrate concepts.

We continue to engage and collaborate with the tax profession to develop user-friendly guidance products that enhance tax practitioner standards and integrity.

Performance measure	Target	Result	Best practice principle
3.2 The number 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 2024–25.


We supported the tax profession by offering 26 webinars during 2024–25. More than 102,000 participants registered for our live webinars. All of our webinar recordings are available online with the full suite available on our webinar resources hub on our website. This allows practitioners the flexibility to coordinate their professional development and other obligations.

Webinar topics were determined based on the TPB’s strategic objectives and business line intelligence regarding issues of concern, as well as feedback received from post-webinar surveys. Our webinars covered a wide range of topics, although reform and the new Code obligations and complying with the Code Determination were of most interest. Other topics included significant breach reporting, whistleblowing, disqualified entities, tax practitioners’ ongoing tax obligations, compliance, cybersecurity, and mental health support.

We offered regular webinars to assist tax practitioners to understand their legal and ethical requirements and ensure that their 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 50% during 2024–25. Of the surveyed attendees:

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

Performance measure	Target	Result	Best practice principles
3.3 Tax practitioner feedback	The TPB considers and analyses tax practitioner feedback via biannual surveys	 Substantially achieved	1. Continuous improvement and building trust  3. Collaboration and engagement

We substantially achieved this performance measure during 2024–25.

The response to our biannual survey question ‘Does the TPB support and guidance material effectively assist you to understand the standards and integrity required by tax practitioners?’ dropped slightly during 2024–25, to 91%.

This result, although short of our 95% target, still indicates that our support and guidance material has been well received.

The TPB takes a practical approach to the implementation of reform. This includes consulting with stakeholders, developing guidance and publishing education materials. Recent reforms, which build on existing professional and ethical standards, are being reasonably implemented by most tax advisers. We update our guidance based on feedback and new scenarios.

KEY ACTIVITY 4:

Protect consumers through a risk-based compliance program

Performance measure	Target	Result	Best practice principle
4.1 Proportion of completed risk assessments	90% of matters are risk assessed <sup>a</sup>	● Achieved	2. Risk-based and data-driven

a The target for this measure was changed in 2024–25. The target for 2023–24 was '>2,700 completed complaints and case leads'.

We achieved this performance measure during 2024–25.

In 2024–25, 96% of all newly identified serious misconduct cases (with a risk rating of significant, high or extreme risk) were risk assessed and escalated for compliance treatment.

In 2024–25, the TPB received over 13,417 complaints and referrals directly or indirectly through the ATO and partner agencies. All referrals are considered by the TPB and provide valuable intelligence about the health of the tax and regulatory system. Consistent with our being a data- and risk-based agency, our mitigation and treatment focuses on serious misconduct.

TPB treatments are proportionate to risks, having regard to our priorities and resources. Mitigation includes early engagement, policy guidance programs to address systemic issues, and targeted investigations.

Performance measure	Target	Result	Best practice principles
4.2 The number and type of compliance outcomes imposed, including Board Conduct Committee sanctions	75% of compliance cases have been assessed	● Achieved	1. Continuous improvement and building trust 2. Risk-based and data-driven

We achieved this performance measure during 2024–25.

In 2024–25, 78% (or 275 of 353 cases) of all TPB closed compliance cases regarding serious misconduct by a tax practitioner received compliance outcomes.

This performance measure refers to the proportion of closed, high-risk cases that addressed regulatory compliance via written cautions, remedial orders, suspensions or terminations of registration.

Addressing cases of tax practitioner misconduct can have a direct and general deterrence impact and supports voluntary compliance by the majority of tax intermediaries. The TPB provides direct support and assists with public awareness about practitioners who are subject to investigations and serious misconduct, via public register updates. Supported with additional government funding, the TPB's expanded compliance program increases our capability and capacity to address serious misconduct by tax practitioners and unregistered advisers.

Performance measure	Target	Result	Best practice principles
<b>4.3 Sanctions are appropriate</b>	The TPB is committed to pursuing positive court and tribunal outcomes	 <b>Substantially achieved</b>	<ol style="list-style-type: none"> <li>1. Continuous improvement and building trust</li> <li>3. Collaboration and engagement</li> </ol>

We substantially achieved this performance measure during 2024–25.

We determine this performance measure with a target of 100% positive outcomes, meaning outcomes that either affirm or substantially affirm the TPB’s decision, or provide clarification of the law. This assessment is based on the range of decisions from the courts and the Administrative Review Tribunal (ART) that evaluate the TPB’s investigations and sanctions.

In 2024–25, the TPB’s decisions were reviewed in 20 ART and court matters, with 19 ART decisions favouring the TPB in full. This also includes 2 cases before the Federal Court, 13 interlocutory matters and 5 final decisions of the ART.

The Federal Court handed down a decision favourable to the TPB in the matter of Jayden Van Dyke, ordering him to pay a pecuniary penalty of \$1.8 million and the TPB’s costs, the highest penalty imposed on an unregistered adviser in a TPB civil penalty case.

The Federal Court also sentenced unregistered adviser Jessa Dabalos (formerly Jessa Van Stroe) to a 12-month term of imprisonment for contempt of court. Ms Dabalos prepared and lodged income tax returns for a fee on 365 occasions in breach of a permanent injunction ordered by the court on 3 May 2022.

The ART published 5 final decisions in matters involving the TPB, 4 of which affirmed the TPB decisions. The remaining decision varied the TPB’s decision to terminate and impose a 2-year exclusion period, by imposing a suspension for approximately the same amount of time. We obtained strong interlocutory application results, with the ART refusing all 10 stay applications, 2 confidentiality applications and one reinstatement application opposed by the TPB. We typically opposed stay applications in higher-risk cases where clients or the community may have been at risk. Judicial and tribunal reviews support confidence in the system and ensure that the TPB is acting fairly and lawfully and can give clarity to law and policy.

Table 13 provides a summary of matters finalised in 2024–25.

Table 13: Finalised litigation matters involving the TPB in 2024–25

Jurisdiction	Total finalised matters	Matters resolved without proceeding to a substantive hearing <sup>a</sup>	Matters resulting in a published decision	Published final decisions resulting in a TPB-favourable outcome
Administrative Review Tribunal (ART)	25 <sup>b</sup>	20 <sup>c</sup>	20 <sup>d</sup>	4 <sup>e</sup>
Federal Court of Australia (Federal Court) – appeal against ART decision	1	0	1	1
Federal Court – contempt	1	0	1	1
Federal Court – judicial review	1	1	0	0
Federal Court – civil penalty	1	0	1	1

- a** Includes matters resolved by agreement, dismissed by the ART or the Federal Court, or withdrawn by the applicant.
- b** Includes applications for merits review made in 2024–25 and previous financial years.
- c** Includes 10 matters withdrawn by the applicant and 10 resolved by agreement.
- d** A total of 20 decisions were published by the ART, including 5 final decisions, 12 stay decisions, 2 confidentiality decisions and one reinstatement decision.
- e** A total of 4 favourable final decisions were published by the ART, namely:
- *Dou and Tax Practitioners Board* [2024] AATA 2580 (19 July 2024)
  - *Colin and Tax Practitioners Board* [2024] ARTA 43 (13 November 2024)
  - *Mihajlovic and Tax Practitioners Board* [2025] ARTA 353 (10 April 2025)
  - *Dennis and Tax Practitioners Board* [2025] ARTA 1001 (30 April 2025).

Performance measure	Target	Result	Best practice principles
<b>4.4 Tax practitioner satisfaction with TPB compliance effectiveness</b>	62% of tax practitioners are satisfied	● <b>Achieved</b>	<ol style="list-style-type: none"> <li>1. Continuous improvement and building trust</li> <li>3. Collaboration and engagement</li> </ol>


We achieved this performance measure during 2024–25.

Of respondents to our tax practitioner biannual survey, 73% indicated that they were satisfied with the TPB’s compliance effectiveness.

The TPB’s compliance program is improving with enhanced data, analysis, intelligence and risk assessment. This involves systems, programs and investigations targeting systemic risks and serious misconduct. In 2024–25, the TPB was proactive in supporting clients and the public with transparent reporting of investigations and serious sanctions, including by publishing information on the TPB Register.

KEY ACTIVITY 5:

Support our people to build organisational capability, culture, and leadership

Performance measure	Target	Result	Best practice principles
5.1 Our staff wellbeing and engagement	Our APS Census results are:	 Substantially achieved	1. Continuous improvement and building trust  3. Collaboration and engagement
	>75% for wellbeing		
	>78% for engagement		

We substantially achieved this performance measure in 2024–25.

The 2025 Australian Public Service (APS) Employee Census was conducted between May and June 2025; 72% of TPB staff completed the 2025 census.

The TPB’s Wellbeing Policies and Support Index score dropped by 2 percentage points, to 71% from 73% in 2024. However, the TPB’s score remained equal to the APS average for this index.

Our Engagement Index score of 77% was 1 percentage point higher than our 2024 score and 2% higher than the APS average.

Performance measure	Target	Result	Best practice principles
5.2 Our staff satisfaction with TPB workplace culture, skills development and leadership	76% of staff are satisfied with workplace culture	 Substantially achieved	1. Continuous improvement and building trust  3. Collaboration and engagement
	77% of staff are satisfied with skills development		
	81% of staff are satisfied with leadership		

We substantially achieved this performance measure during 2024–25.

This performance result is determined from staff engagement surveys, conducted locally by the TPB.

Survey data from 2024–25 suggests:

- 73% of respondents were satisfied with workplace culture, against our target of 76%
- 73% of respondents were satisfied with skills development opportunities, against our target of 77%
- 76% of respondents were satisfied with TPB leadership, against our target of 81%.

We are committed to supporting the wellbeing and engagement of all our people, including by improving capability, culture and organisational leadership.

KEY ACTIVITY 6:

Support and safeguard our performance through a technology work program

Performance measure	Target	Result	Best practice principle
6.1 Our system availability	System availability is >95%	● Achieved	1. Continuous improvement and building trust  3. Collaboration and engagement

We achieved this performance measure during 2024–25.

Systems availability and security enhancements continued to be a TPB priority. Systems availability ensures services to tax practitioners and enhances TPB efficiency and effectiveness.

In 2024–25, most TPB systems had close to 100% availability, with quick fixes to minor incidents and 2 wider incidents addressed out of hours to minimise disruption.

Performance measure	Target	Result	Best practice principles
6.2 Our system reliability	>5% reduction of incident calls  80% of staff are satisfied with system reliability	● Achieved	1. Continuous improvement and building trust  3. Collaboration and engagement

We achieved this performance measure during 2024–25.

TPB incident call numbers regarding technology and IT services reduced by 55% in 2024–25. Improvements in technology services were also confirmed in staff engagement surveys, with 88% of respondents being satisfied with systems availability, against our target of 80%.

KEY ACTIVITY 7:

Enhance TPB performance  
through data science and analytics

Performance measure	Target	Result	Best practice principles
7.1 Improved data analytics capability, including utility of data analysis tools	The TPB will improve its data analytics capability	● Achieved	<div>1. Continuous improvement and building trust</div> <div>2. Risk-based and data-driven</div>

We achieved this performance measure during 2024–25.

We assess this performance measure having regard to qualitative indicators, and the impact of data analytics on the TPB’s data governance and risk management, measurement and reporting as well as skills improvement.

Data governance has improved with automated data ingestion of referrals and secure cloud-based storage.

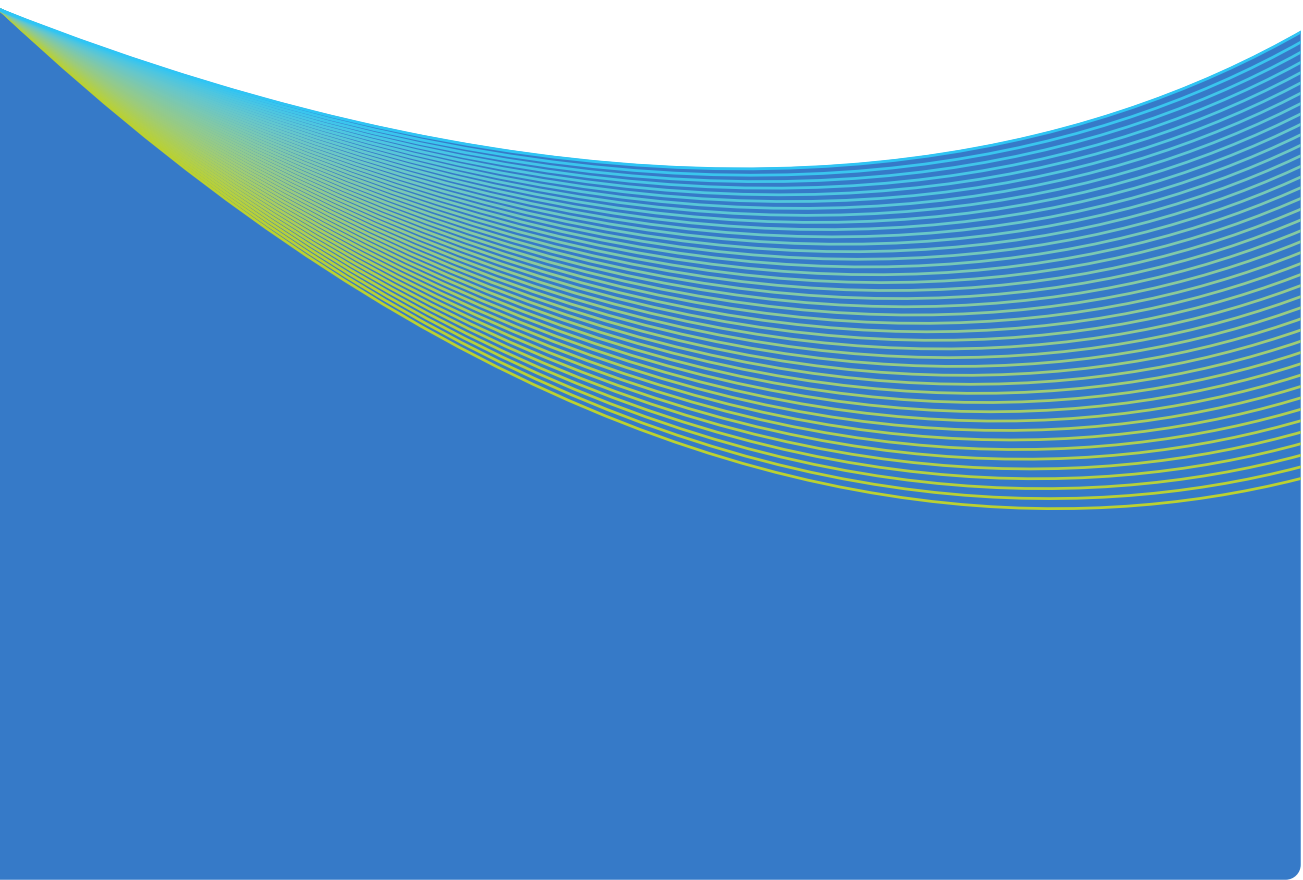
Risk assessment tools, subject to human verification, shape our understanding of the regulatory system, opportunities for improvement and key cases or issues for investigation or mitigation.

Automated, accurate and streamlined reporting assists with the TPB’s continuous improvement as well as demonstrating accountability to stakeholders, including the government, practitioners and the community.

The TPB’s Data Analytics and Science Team enhances data literacy with a local community of practice and collaborates with partner agencies to build wider capability.



# 5 FINANCIAL OPERATIONS



In accordance with the TASA and the Tax Agent Services Regulations 2022, the Commissioner of Taxation provides the TPB with operational and administrative assistance in the form of a Secretary, ATO employees on secondment, and an agreed budget.

Consistent with these arrangements, the TPB's financial operations appear in the ATO'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, and includes the ATO shared services costs which are reimbursed to the ATO through subsidiary memorandums of understanding.

## Budget summary

The TPB's operating budget for 2024–25 was \$32,088,000, comprising application fee revenue of \$4,425,000 and a direct appropriation of \$27,663,000 from government. If required to address unexpected budget pressures, the TPB's unspent funds from previous years would have been made available with the support of the ATO. The TPB also had a 'capital budget' of \$270,000. With good financial management, the TPB's financial year end position was an underspend or surplus of \$285,204.

Table 14 provides a TPB budget summary for 2024–25 (and the previous year comparison).

**Table 14:** Budget summary, 2023–24 and 2024–25

Summary of costs	2023–24	2024–25
TPB budget	\$26,598,177	\$32,088,000
Expenditure		
Staff costs	\$19,924,979	\$25,126,644
Supplier costs	\$4,102,956	\$7,457,671
Total expenditure	\$24,027,935	\$32,584,316
Additional application fee revenue	\$0 <sup>a</sup>	\$781,519
Surplus	\$2,570,242	\$285,204

<sup>a</sup> Application fee revenue previously administered through consolidated revenue prior to introduction of special account.

**Note:** Minor discrepancies can occur between financial years as a result of rounding adjustments.

TPB 2024–25 expenditure was \$32,584,316, comprising \$25,126,644/184.06 full-time equivalent staff in labour costs and \$7,457,671 in supplier costs.

TPB 2024–25 application fee revenue collected was \$5,206,519 against budget of \$4,425,000, which generated a surplus of \$781,519 in revenue collected.

The supplier costs outlined in Table 14 included the following major expenditure in 2024–25:

- \$2,456,223 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.
- \$720,461 for litigation and external legal advice – litigation costs in 2024–25 reflected the continued focus on enforcement activities, including activities related to the shadow economy.
- \$441,145 for remuneration of Board members in accordance with rates determined by the Remuneration Tribunal – this figure included the superannuation component.
- \$275,784 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.
- \$126,692 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.
- \$144,303 for staff learning and development.
- \$108,268 for other operating expenses.
- \$38,696 for the use of business advisory services.
- \$3,146,099 paid/reimbursed to the ATO for shared services costs through subsidiary memorandums of understanding.

Capital expenditure was incurred while improving and enhancing our IT environment and systems in 2024–25. The capital expenditure comprised \$68,910 for the purchase of computers, hardware and multifunction devices.

## 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 ATO annual report. Contracts with a value greater than \$10,000 are also published on AusTender ([www.tenders.gov.au](http://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](http://www.finance.gov.au)).

## Cost recovery

The TPB recovers a portion of the costs incurred from the processing of 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 TPB's Special Account.

In 2024–25, the TPB received application fee payments from tax practitioners of \$5,206,519, a decrease from \$12,408,096 in 2023–24. The decrease in revenue reflects the change from 3-year registration cycles to an annual registration process, pro rata of application fee revenue, and the cessation of the requirement for tax (financial) advisers to be registered with the TPB. From 1 January 2022 the TPB ceased to register tax (financial) advisers, who are now subject to ASIC's regulatory remit.

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](http://www.tpb.gov.au), and in the financial statements in the ATO annual report.

# Appendixes

## Appendix A: Disclosure of information

### Ministerial requests

We received 3 ministerial requests for information in 2024–25, regarding the review process for a decision of the TPB, the TPB’s guidance for registered tax practitioners on taking reasonable care in ascertaining a client’s state of affairs in relation to section 9 of the Code of Professional Conduct (subsection 30-10(9) of the *Tax Agent Services Act 2009*), and obligations under the Tax Agent Services (Code of Professional Conduct) Determination 2024 (Code Determination). We also made 6 departmental responses to ministerial correspondence received during 2024–25 in relation to providing information about the eligibility requirements for registration with the TPB, making a complaint to the TPB, and obligations under the Code Determination.

### Law enforcement agency requests

We received 7 requests for disclosures of information from external law enforcement agencies in 2024–25, as shown in Table A1. We responded to all the requests in accordance with subsection 70-40(4) of the *Tax Agent Services Act 2009*.

**Table A1:** Disclosures of official information to external agencies, 2024–25

Agency	Offence category	Requests	Disclosures
Australian Federal Police	Fraud	1	1
New South Wales Police Force	Fraud	6	0

**Note:** Disclosures are requested and made under subsection 70-40(4) of the *Tax Agent Services Act 2009* and set out in the annual report under subsection 60-130(2) of the Act.

### Freedom of information requests

We use our website to provide the community with access to documents and policies that we use in making decisions. In addition, we provide information under the *Freedom of Information Act 1982* (FOI Act).

Under the FOI Act, the TPB is required to publish certain information as part of the Australian Government Information Publication Scheme. All FOI matters are handled in accordance with Information Publication Scheme requirements, as described on our website at [www.tpb.gov.au/information-publication-scheme](http://www.tpb.gov.au/information-publication-scheme).

The FOI disclosure log, which lists information we have released in response to FOI access requests, is available on our website at [www.tpb.gov.au/freedom-information-disclosure-log](http://www.tpb.gov.au/freedom-information-disclosure-log).

# Appendix B:

## Recognised professional associations at 30 June 2025

Association	Type of recognition	Date of accreditation
Association of Chartered Certified Accountants	Tax agent association	12 November 2019
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
SMSF Association	Tax agent association	10 September 2010
Stockbrokers and Investment Advisers Association Ltd	Tax agent association	1 January 2022
TAI Practitioners and Advisers Ltd	Tax agent association	21 May 2013
The Tax Institute	Tax agent association	5 May 2010

BAS = business activity statement

## Appendix C:

### Annual report 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 Australian Taxation Office annual report and provides page references to the required information in this report.

PGPA Rule Reference	Part of Report	Description	Requirement
<b>17AD(g)</b>	<b>Letter of transmittal</b>		
17AI	Commissioner of Taxation annual report	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
<b>17AD(h)</b>	<b>Aids to access</b>		
17A1(a)	ii–iii	Table of contents (print only).	Mandatory
17AJ(b)	63–66	Alphabetical index (print only).	Mandatory
17A1(c)	62	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	55–61	List of requirements.	Mandatory
17AJ(e)	reverse title page	Details of contact officer.	Mandatory
17AJ(f)	reverse title page	Entity's website address.	Mandatory
17AJ(g)	reverse title page	Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
17AD(a)	Commissioner of Taxation annual report	A review by the accountable authority of the entity.	Mandatory
<b>17AD(b)</b>	<b>Overview of the entity</b>		
17AE(1)(a)(i)	7–8	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	15–16	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
17AE(1)(aa)(i)	Commissioner of Taxation annual report	Name of the accountable authority or each member of the accountable authority.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
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	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 programs 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
<b>17AD(c)</b>	<b>Report on the Performance of the entity</b>		
	Annual performance Statements		
17AD(c)(i); 16F	31–47	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
<b>17AD(c)(ii)</b>	<b>Report on Financial Performance</b>		
17AF(1)(a)	49–52	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Commissioner of Taxation annual report	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Commissioner of Taxation annual report	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
<b>17AD(d)</b>	<b>Management and Accountability</b>		
	Corporate Governance		
17AG(2)(a)	Commissioner of Taxation annual report	Information on compliance with section 10 (fraud and corruption systems).	Mandatory
17AG(2)(b)(i)	Commissioner of Taxation annual report	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(b)(ii)	Commissioner of Taxation annual report	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	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	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	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	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Commissioner of Taxation annual report	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Commissioner of Taxation annual report	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	Commissioner of Taxation annual report	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	2, 35, 42–43	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	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

PGPA Rule Reference	Part of Report	Description	Requirement
	Management of Human Resources		
17AG(4)(a)	Commissioner of Taxation annual report	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	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	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: ■ 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	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
17AG(4)(c)(i)	Commissioner of Taxation annual report	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	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Commissioner of Taxation annual report	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	Commissioner of Taxation annual report	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

PGPA Rule Reference	Part of Report	Description	Requirement
Assets Management			
17AG(5)	Commissioner of Taxation annual report	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	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Commissioner of Taxation annual report	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
17AG(7)(b)	Commissioner of Taxation annual report	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	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	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	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	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

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(daa)	<b>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</b>		
17AGA	Commissioner of Taxation annual report	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
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)	51	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	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	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
	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
<b>17AD(f)</b>	<b>Other Mandatory Information</b>		
17AH(1)(a)(i)	Commissioner of Taxation annual report	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	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	53	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> )	
	53	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	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	Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i> )	Mandatory

# List of abbreviations

<b>ACNC</b>	Australian Charities and Not-for-profits Commission
<b>APS</b>	Australian Public Service
<b>ART</b>	Administrative Review Tribunal
<b>ASIC</b>	Australian Securities and Investments Commission
<b>ATO</b>	Australian Taxation Office
<b>ATO ARC</b>	Australian Taxation Office Audit and Risk Committee
<b>BAS</b>	business activity statement
<b>BCC</b>	Board Conduct Committee
<b>CA ANZ</b>	Chartered Accountants Australia and New Zealand
<b>Code</b>	Code of Professional Conduct (section 30-10 of the TASA)
<b>Federal Court</b>	Federal Court of Australia
<b>FOI</b>	freedom of information
<b>FOI Act</b>	<i>Freedom of Information Act 1982</i>
<b>NDIA</b>	National Disability Insurance Agency
<b>NDIS</b>	National Disability Insurance Scheme
<b>PGPA Act</b>	<i>Public Governance, Performance and Accountability Act 2013</i>
<b>PGPA Rule</b>	Public Governance, Performance and Accountability Rule 2014
<b>QUT</b>	Queensland University of Technology
<b>TASA</b>	<i>Tax Agent Services Act 2009</i>
<b>TASR</b>	Tax Agent Services Regulations 2022
<b>TPB</b>	Tax Practitioners Board

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