

CHARTER

TAX PRACTITIONERS BOARD CONSULTATION AND STANDARDS FORUM

ROLE

1. The Tax Practitioners Board (TPB) Consultation and Standards Forum (CSF) is the primary stewardship group operated by the TPB to consult and collaborate on matters impacting the tax profession and the application of the *Tax Agent Services Act 2009* (TASA). The CSF facilitates strong engagement and collaboration between the TPB and key stakeholders, including partner Government agencies, professional associations, educators and community representatives.
2. This engagement is intended to bring a strategic focus to the CSF. By working collaboratively, members of the CSF will be able to identify strategic opportunities and risks, which will inform strategic planning, prioritisation of key areas of focus and coordination of treatment strategies. This will also assist the TPB in meeting its statutory purpose of ensuring community confidence in the integrity of the tax profession and its interaction with the tax system.
3. The CSF provides an opportunity for the TPB and key stakeholders to discuss strategic and systemic matters that will improve the administration and operation of regulatory framework impacting on the tax profession.
4. Key activities of the CSF include:
 - a. Identifying key issues of strategic importance to the tax profession
 - b. Providing input on significant proposals affecting tax practitioners – this includes relevant laws, administration, design and policy
 - c. Discussing and advising on best practice and professional and ethical standards of the tax profession
 - d. Facilitating early engagement of the TPB's draft policy guidance materials
 - e. Providing insights and feedback in respect of significant operational matters, including implemented law changes and associated TPB policy guidance
 - f. Exchanging information, to the extent permissible by law
 - g. Taking learnings from wider regulatory outcomes, as appropriate
 - h. Providing input on relevant TPB strategic matters, including the TPB's Regulator Performance Framework (RPF) self-assessment
 - i. Other relevant matters, as agreed to by the Co-Chairs.

3. The CSF is to provide advice, feedback and input in relation to the above matters, however final operational and strategic decisions are matters for the TPB. Decisions relating to policy and law design, and supporting consultation arrangements, are matters for Government.

BACKGROUND

4. Recommendation 3.3(b) of the Final Report of the Review of the Tax Practitioners Board ([Final Report](#)) called for the creation of '*...a Tax Practitioner Governance and Standards Forum (TPGSF)*'. In its response to the Final Report, Government accepted this recommendation.
5. The purpose of the TPGSF was to ensure that any significant proposals affecting tax practitioners, such as to relevant legislation and regulations and other key policy documents are made with appropriate consultation.
6. Following the Government's acceptance of Recommendation 3.3(b), the TPGSF was established in 2021, in contrast with the TPB's existing Consultative Forum (CF), which had a more operational focus.
7. In consultation with key stakeholders, including members of the TPGSF and CF, the TPB has combined the TPGSF and CF to establish the TPB CSF which will be a single group that provides insights on both strategic and legislative reform and operational matters. This approach recognised that strong engagement occurs at many levels, from informal ad hoc discussions to structured forum meetings and that engagement needs to be viewed as a package that provides flexibility and enhanced coverage of relevant matters.

MEETINGS

Frequency

8. It is intended that the CSF will generally convene three times a year, but also on an as needed basis. Meetings will be held either face-to-face or virtually.
9. The CSF will also convene out-of-session working groups as required.

Agenda

10. The CSF meeting agendas will be set by the Co-Chairs, however all members have a responsibility to raise matters for inclusion in meeting agendas as appropriate.

Co-Chairs

11. The CSF will be co-chaired by the TPB (TPB Co-Chair) and a representative of a non-Government member (non-Government Co-Chair). The non-Government Co-Chair is to be nominated by the non-Government members.
12. The non-Government Co-Chair term must be for no more than two years, subject to renewal for further periods of two years at a time.

Membership

13. The membership of the CSF will consist of:
 - a. The Tax Practitioners Board
 - b. The Australian Taxation Office
 - c. TPB recognised professional associations
 - d. Community representative member(s)
 - e. Representative(s) from the education sector
 - f. Tax and BAS agent representatives that are not affiliated with recognised professional associations.
14. Whilst not a formal member of the CSF, The Treasury, will be invited to attend relevant meetings of the CSF, recognising that the CSF is a key mechanism for consultation on significant proposals affecting tax practitioners, such as to relevant legislation and regulations.
15. Other key stakeholders may seek to be a member of the CSF, subject to endorsement by the Co-Chairs.
16. Membership of the CSF will be reviewed periodically by the Co-Chairs.
17. Association members will generally be limited to having one representative attend CSF meetings, unless additional representatives are agreed to by the Co-Chairs.

ROLES AND RESPONSIBILITIES

Co-Chairs

18. Responsibilities of the Co-Chairs include:
 - a. ensuring that the CSF operates effectively and meets the purposes set out in this Charter
 - b. ensuring that the CSF actively contributes to the better regulation and governance of the registered tax practitioner profession
 - c. showing leadership and progressing action items as appropriate
 - d. with the assistance of the secretariat, ensuring that relevant administrative and operational tasks are completed, including:
 - planning the CSF work program

- calling meetings and setting CSF agendas
 - leading CSF discussions
 - ensuring key messages of each meeting are provided, information is published as appropriate and records are maintained
 - actively engaging and managing relationships with all members in CSF discussions.
- e. meet general professionalism conduct standards, including:
- being fair and responsible in their representative position
 - acting with due diligence and good faith
 - declaring conflicts of interest
 - adhering to confidentiality principles, including any confidentiality agreements entered into by CSF members and Co-Chairs
 - treating all members respectfully, ethically, and with courtesy.

Members

19. Responsibilities of all CSF members include:

- a. respecting and adhering to this Charter
- b. working collectively to ensure key issues are identified and included in a work program as appropriate
- c. contributing effectively and constructively, and engaging in consultative and open discussion that is aligned with, and further enhances, the overall purpose of the CSF
- d. taking a proactive role in shaping meeting agenda, preparing meeting papers (which clearly articulate purpose, provide supporting evidence and specific questions for consideration) and progressing assigned action items.
- e. raising relevant issues with the CSF and communicating decisions as appropriate
- f. progressing and reporting back in respect of any action items assigned to them
- g. meeting general professionalism conduct standards, including:
 - being fair and responsible in their representative position
 - acting with due diligence and good faith
 - declaring conflicts of interest
 - adhering to confidentiality principles
 - treating all members respectfully, ethically, and with courtesy.

TPB Secretariat

20. Responsibilities of the TPB Secretariat include:

- a. ensuring the CSF's operation is effectively managed
- b. supporting the Co-Chairs and members to enable their effective participation
- c. managing administrative matters relating to the group, including:
 - arranging meetings and distributing agendas
 - taking and circulating key messages
 - identifying and recording action items noting who is accountable and the timeframes
 - recording the forward work program.

CONFIDENTIALITY

21. To facilitate full and frank discussion, information disclosed in connection with CSF meetings (including information contained in meeting papers, matters discussed and action items arising at TPB CSF meetings) must not be disclosed beyond the organisation that the CSF member represents. For avoidance of doubt, employees, volunteers, committees, experts engaged by an organisation are considered to be **within** a CSF member's organisation but **does not include** the general membership base of the organisation. Where necessary, the TPB will add classified markers to CSF agenda papers
22. However, following each TPB CSF meeting, an approved key messages document will be distributed to all TPB CSF members and made available on the TPB's website. It is at that time that TPB CSF members may disclose and share information in the key messages document to members of their organisation. There will be exceptions to this rule that will be considered on a case-by-case basis and will be subject to approval by the Co-Chairs.
23. Importantly, there will be limited circumstances where it may not be appropriate for information to be distributed beyond the TPB CSF representative members, where this is to be the case, members of the TPB CSF will be advised by the Co-Chairs.
24. Draft documents provided to TPB CSF members by the TPB 'under embargo' for feedback are provided confidentially, and TPB CSF members are not to circulate these documents beyond their organisations.

OTHER MATTERS

Management of Records

25. The TPB Secretariat will provide ongoing coordination, record-keeping and liaison services with members in relation to the operation of the CSF.
26. Key messages will be prepared and distributed by the TPB Secretariat (following review by the Co-Chairs) as soon as possible following a CSF meeting (generally, within 7 business days). Following this process, and with relevant endorsement by the Co-Chairs, the key messages will also be published on the TPB's website. The purpose of the key messages is to allow for reporting transparency and consistent messaging.

Payment of expenses

27. Members of the TPB CSF will not be paid or reimbursed by the TPB for the cost of their time spent at CSF meetings or addressing CSF issues. No travel expenses or other out of pocket costs will be covered by the TPB.
28. The TPB will arrange the cost of reasonable catering and venue for each CSF meeting.

Conflicts of Interest

29. Any conflicts of interest and/or conflicts of roles must be declared by all members at the start of each meeting. A CSF member must be pro-active and comprehensive in declaring interests that could conflict (real or apparent) in their representative and personal capacity on the CSF.
30. The Co-Chairs are responsible for determining the appropriate steps to deal with a conflict of interest having regard to the nature of the CSF. Such steps may include excusing the member for a relevant agenda item(s). All declared conflicts of interest will be formally recorded.

Review of the operation of the CSF

31. The TPB Chair and TPB Secretariat will review the operation of the CSF annually. This review will be informed by ongoing feedback provided by CSF members and seeking formal CSF member views on operation of the CSF via a short confidential annual survey.