

Understanding the TPB's enhanced sanctions framework

Hyperlinks

SLIDE 4 – REFORM OBJECTIVES

- Refer to the information on [enhancing the TPB sanctions regime](#).

SLIDES 6 – REFORM BACKGROUND

- Read the [Final report](#) of the James Review.
- See the [Treasury Laws Amendment \(Strengthening Accountability for Tax Adviser Misconduct and Other Measures\) Act 2026](#).
- Find out more about our [TPB Consultation and Standards Forum](#).
- Learn more about your obligations under the [Code of Professional Conduct](#).

SLIDE 9 TO 12 – UNREGISTERED PREPARERS

- Learn more about our [unregistered preparers strategy](#).
- Read our media releases on the following case studies:
 - [Unregistered tax preparer receives 12 months jail sentence](#).
 - [Federal Court imposes highest civil penalty of \\$1.8M in a TPB matter](#).
- Learn what you can make a [complaint](#) to us about.
- Submit a [complaint](#) in writing.
- Learn more about the [safe harbour provisions](#).

SLIDE 17 TO 20 – INFRINGEMENT NOTICES

- The standard framework in the [Regulatory Powers \(Standard Provisions\) Act 2014](#) applies to our infringement notice and enforceable undertakings regime.

SLIDE 27 – EXTENSION OF NON-APPLICATION (BANNING) PERIOD ON TERMINATION

- For information regarding [disqualified entities](#).

SLIDE 28 TO 29 – 2026 COMPLIANCE PRIORITIES

- Find out more about our [2026 compliance priorities](#).

SLIDE 31- STAY IN TOUCH WITH THE TPB

- Register for free [TPB webinars](#).
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- Visit our [newsroom](#).
- Check out our [YouTube channel](#) to access webinar recordings and claim free CPE.
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