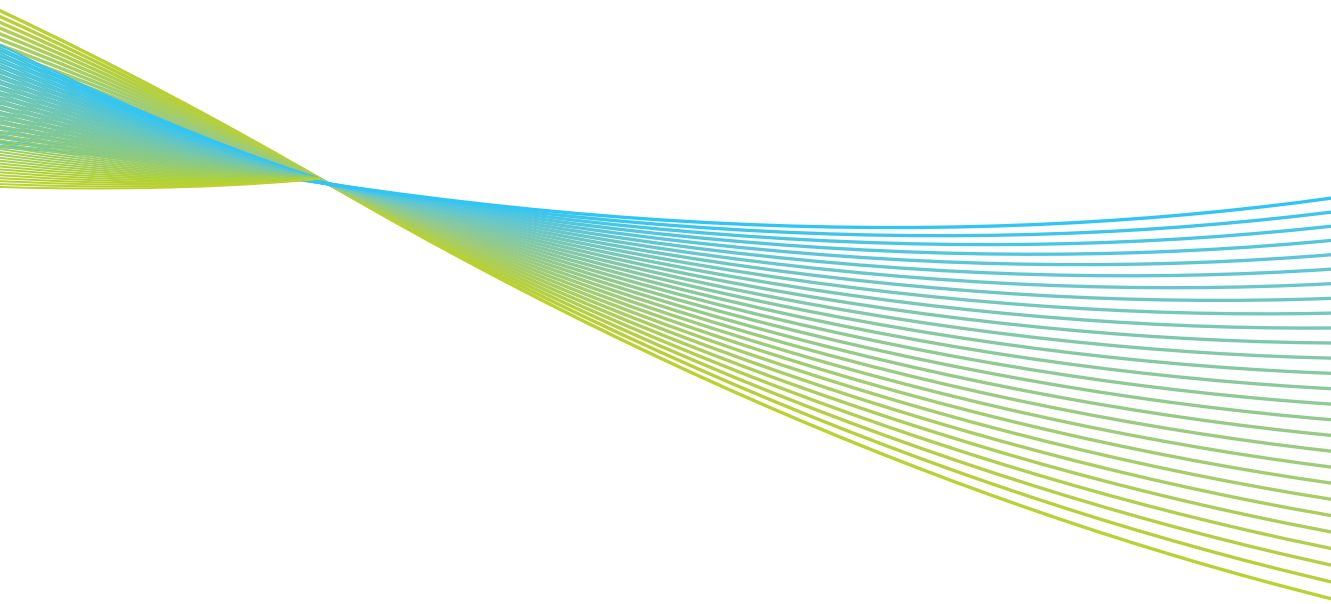
Australian Government

TAX PRACTITIONERS BOARD

TAX PRACTITIONERS BOARD

ANNUAL REPORT

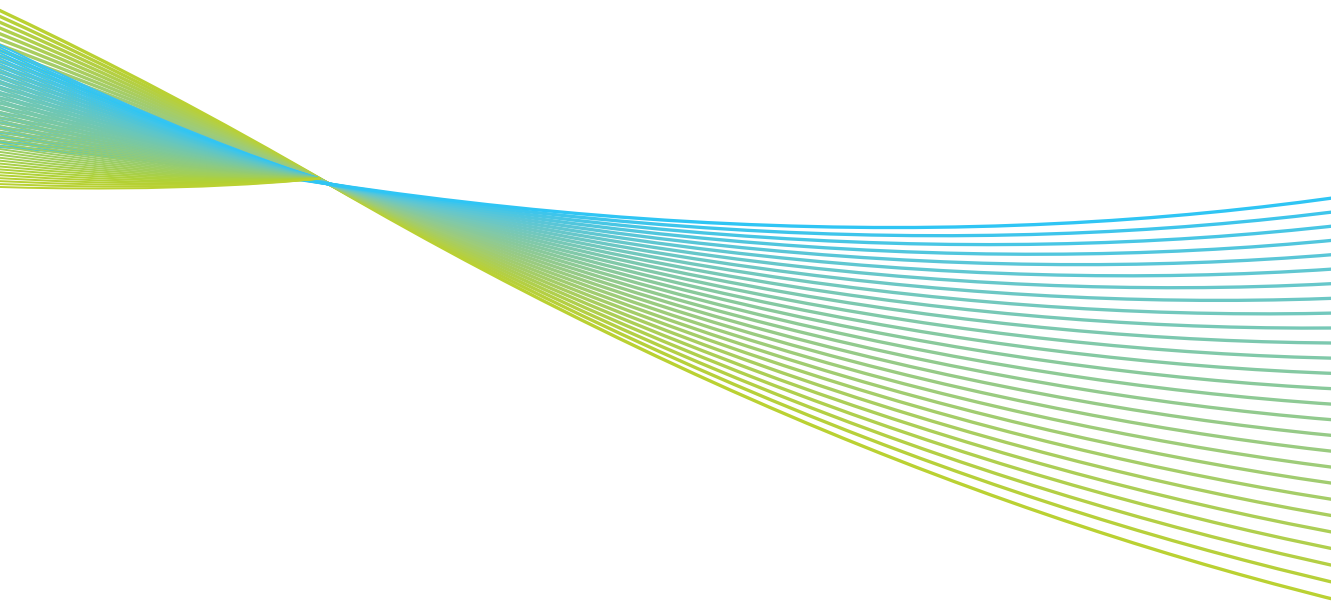
2025–26



TAX PRACTITIONERS BOARD

ANNUAL REPORT

2025–26



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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ISSN 2208-6536

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Australian Government

TAX PRACTITIONERS BOARD

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 2025–26.

Yours sincerely



Peter de Cure AM
Chair, Tax Practitioners Board
30 September 2026

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1
YEAR IN REVIEW

I am pleased to present the Tax Practitioners Board (TPB) annual report for 2025–26 and reflect on the work and achievements of the TPB in a year in which we continued to strengthen our regulatory approach while responding to significant changes across the tax profession and broader regulatory environment.

The TPB is Australia's national regulator of registered tax practitioners, with responsibility for maintaining appropriate standards within the profession, protecting consumers and the integrity of the tax system. Throughout 2025–26, our work continued to be guided by our commitment to supporting a strong, trusted and well-regulated profession that serves the interests of the Australian community.

The TPB regulates and supports a profession that plays a critical role in Australia's tax system. Our work includes registering eligible tax agents and business activity statement (BAS) agents, setting and enforcing professional standards, providing guidance and education, and taking fair and proportionate action where conduct falls short of community expectations.

At 30 June 2026, there were 63,911 registered tax practitioners, including 47,064 tax agents and 16,847 BAS agents. Registered tax practitioners remain central to the administration of Australia's tax system, helping individuals and businesses to navigate their obligations while maintaining confidence in the integrity of the system.

This year, we continued to strengthen support for the profession through practical guidance, education and engagement. We published 10 new guidance products covering key topics including reasonable care, continuing professional education, and outsourcing arrangements. We also worked collaboratively with the Australian Transaction Reports and Analysis Centre (AUSTRAC) to develop guidance supporting practitioners to understand and prepare for changes to Australia's anti-money laundering and counter-terrorism financing regime. These resources, together with ongoing consultation with stakeholders and professional associations, help ensure that practitioners have access to clear, contemporary and practical guidance.

Our webinar program remained an important channel for engaging with tax practitioners. We delivered 15 webinars attended by more than 61,000 attendees in total. Feedback continued to be very positive, with 97% of surveyed attendees reporting that the webinars met their expectations and improved their knowledge and understanding. The program continues to provide a flexible and accessible way for practitioners to stay informed about emerging issues, professional obligations and regulatory developments.

Supporting and protecting consumers also remained a key priority. During the year, we enhanced digital services through the implementation of Digital ID and improvements to the TPB Register, providing practitioners with greater control over the information displayed on their profiles and improving the security and accessibility of our services. The Client Support Program continued to deliver important protections for the community, with more than 32,000 clients of approximately 60 terminated tax practitioners contacted during 2025–26. This proactive approach helps affected clients to understand their circumstances and take appropriate action where required.

The TPB also maintained a strong focus on fair, proportionate and risk-based regulation. We do this by combining data-driven intelligence, targeted compliance activity, practical guidance and ongoing engagement with the profession and the community. Through our compliance program, we continued to identify and address misconduct that threatens public trust and confidence in the tax profession. Our activities are designed to be targeted, evidence-based and focused on the areas of greatest risk, while ensuring the majority of practitioners – who act ethically and professionally – are appropriately supported.

Engagement with the profession remained a cornerstone of our work. In 2026, we launched a refreshed tax practitioner survey to strengthen our understanding of practitioner experiences and expectations. The survey confirmed strong confidence in TPB guidance material, with 97% of respondents indicating that our guidance helps them understand the standards expected of them and 89% reporting that the TPB helps them understand their obligations. These insights will continue to inform future improvements to our services, communications and regulatory activities.

As we look ahead, we remain committed to fostering a strong tax profession and tax system through trusted guidance, effective stakeholder engagement, fair and proportionate regulation, and a continued focus on protecting consumers.

I thank the tax profession, recognised professional associations, government agencies and other stakeholders for their ongoing collaboration and support. I also thank my Board colleagues, our leadership team and staff for their dedication and professionalism throughout the year. Together, we will continue to strengthen confidence in the integrity of the tax profession and the broader tax system for the benefit of all Australians.



Peter de Cure AM
Chair, Tax Practitioners Board

2
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 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 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

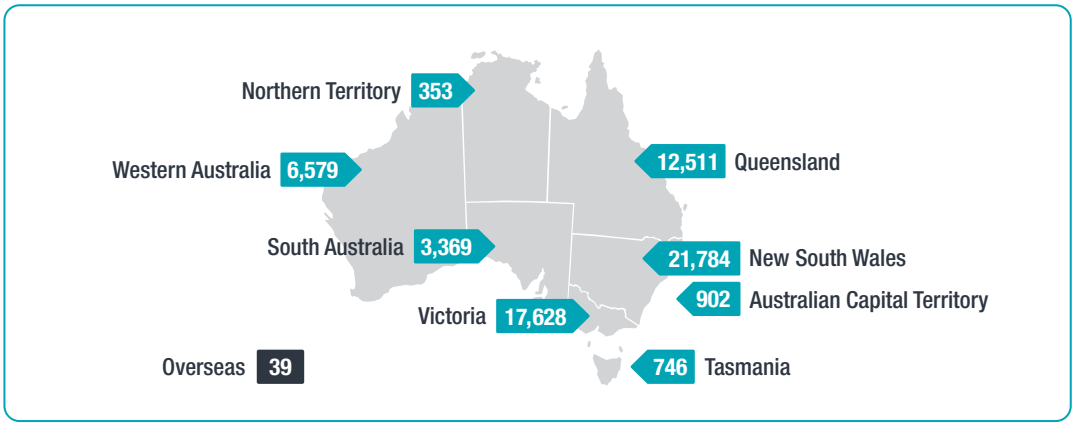
Tax practitioners must be registered with the TPB to provide tax agent or BAS agent services for a fee or other reward. TPB registration ensures that tax agents and BAS agents (collectively referred to as 'tax practitioners') have the qualifications and experience necessary to provide tax practitioner 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 latest ATO statistics show registered tax agents lodged 61% of all 2024–25 individual income tax returns and 95% of all 2024–25 non-individual income tax returns, which is consistent with the previous year.

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.

At 30 June 2026, the total registered tax practitioner population was 63,911, comprising 47,064 tax agents and 16,847 BAS agents. During 2025–26, 3,803 new practitioners were registered, reflecting the strength of the tax profession. Registered tax practitioners are active across Australia and, in some cases, overseas, as shown in Figure 1.

Figure 1: Tax practitioners by region at 30 June



Functions

The powers and functions of the TPB under the TASA are set out in section 60-15. Specifically, our functions are to:

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

In addition to the TASA, we administer the:

- TASR, which prescribe qualifications and experience 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
- Tax Agent Services (Code of Professional Conduct) Determination 2024.

As part of our regulatory role, we can seek civil penalties and injunctions 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 2025–26.

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.

Board

The Board is responsible for the strategic direction and governance of the TPB. It also makes disciplinary decisions, applies sanctions to tax practitioners in appropriate cases, and consults with stakeholders across formal and informal channels. Routine decision-making, not subject to appeal to the Administrative Review Tribunal (ART), is delegated to the Secretary.

During 2025–26, 9 people served on the Board (including the Chair). All appointments were part time.

At 30 June 2026, the Board comprised 7 members: Peter de Cure AM (Chair), Debra Anderson, Joanna Bird, Simone Carton, Amanda Gascoigne, Merran Kelsall AO and Kerrie Sadiq. The following biographies outline their qualifications and experience.

Former members Phillip Davies and Steven Dobson concluded their terms in January 2026 and March 2026 respectively. We thank them for their outstanding service and contribution.

Peter de Cure AM (Chair)

Peter was first appointed to the Board in July 2017 and was reappointed in October 2020, May 2023 and March 2026. He has served as Chair since May 2023.

Peter is a professional non-executive director with extensive experience in taxation and governance. He worked with KPMG for 25 years, including several years as a tax partner, and practised as a registered tax agent for 16 years. He 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 also a director of 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 Certified Practising Accountant, registered tax agent and director of Anderson Tax and Consulting. She has more than 30 years experience in accounting and taxation across both commercial and public practice and has operated her own practice for more than 20 years.

Debra holds a Master of Business Administration and is a Graduate of the Australian Institute of Company Directors. She serves as a member of the Australian Securities and Investments Commission's Financial Services and Credit Panel.

Debra has worked extensively with the ATO on matters affecting tax practitioners and small business. She has served on numerous consultation forums and stewardship groups and has a strong interest in professional standards, regulation and the effective administration of the tax system.

Debra was appointed to the Board in February 2019.

Joanna Bird

Joanna is an experienced regulator who worked for almost 20 years at the Australian Securities and Investments Commission, where she held a range of senior roles, including Executive Director, Financial Services and Wealth; and Senior Executive Leader, Financial Advice.

Joanna 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.

She 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 ACT, with statutory responsibilities for practitioner licensing and regulation.

Simone began her career as a specialist tax lawyer and has since held a range of legal and leadership roles across the private, government and non-profit sectors. She has extensive regulatory experience across the legal, advertising and communications sectors.

Simone is currently a director of Asthma Australia and Relationships Australia New South Wales, and has previously served on a number of boards as both a director and a company secretary. She holds a Bachelor of Commerce and Bachelor of Laws from Macquarie University and is a Fellow of the Governance Institute of Australia and a Fellow of the Australian Institute of Company Directors.

Simone was appointed to the Board in October 2023.

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 experience in the accounting profession.

She began her career with Coopers and Lybrand in Newcastle before establishing her own chartered accounting practice, which she successfully led for 18 years. Amanda is the founder of Amanda Gascoigne Consulting, where she advises accounting practice owners and leads The Balanced Firm, a professional community focused on connection, peer support, and continuous improvement.

Amanda serves as Co-Chair of the ATO's Goods and Services Tax 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 also includes directorships with The Mai-Wel Group and The Maitland Benevolent Society. Amanda holds a Bachelor of Commerce from the University of Newcastle.

Amanda was appointed to the Board in March 2025.

Merran Kelsall AO

Merran has 20 years experience as a professional accountant and is an independent director with expertise in finance, audit, risk, and compliance.

Merran is Chair of Dementia Australia and the United Kingdom-based International Financial Reporting Standards Advisory Council. She is also a director of Australian Red Cross Lifeblood and the Medical Indemnity Protection Society. Her previous appointments include 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 holds a Bachelor of Commerce (Hons) and a Master of Business Administration from the University of Melbourne. She is also a Fellow of CA ANZ, Fellow of CPA Australia and Life Fellow of the Australian Institute of Company Directors.

Merran was appointed to the Board in March 2025.

Kerrie Sadiq

Kerrie is an academic with more than 30 years experience and is currently Professor of Taxation at the Queensland University of Technology (QUT). She is 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 served on numerous committees and boards across 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 also a Graduate of the Australian Institute of Company Directors, a Chartered Tax Adviser, a Member of CA ANZ, and a Member of CPA Australia.

Kerrie was appointed to the Board in October 2023.

Secretary

The Secretary is responsible for the leadership and management of the TPB, including its staff, operations, resources and corporate governance, in line with the Board's strategic direction. While retaining accountability and ensuring appropriate quality assurance, the Secretary may authorise staff to act on their behalf.

Andrew Orme commenced in the role of Secretary to the Tax Practitioners Board in January 2026.

Andrew is a senior leader in tax administration with more than 25 years experience across the tax system. He began his career as a lawyer at Clayton Utz before moving to the Department of the Treasury as a policy analyst.

He later joined the ATO, where he worked across a number of different areas. His previous roles include Deputy Chief Tax Counsel, where he led public advice and guidance and played a key role in the ATO's COVID-19 response. More recently he was Deputy Commissioner for Objections and Review, where he was responsible for the ATO's objections and independent review functions.

Figure 2: Organisational structure at 30 June

Board

Provides strategic direction and oversees the governance of the TPB.

Secretary

Manages policy operations, resources, and corporate governance in line with the Board's decisions.

Assistant Secretary Policy, Governance and Reform

Manages policy, reform, and corporate governance in line with the Board's decisions.

Functional areas

Client Services

- Provides support for tax practitioners, through assessing new registration applications, renewal applications and disqualified entities applications.
- Ensures registration compliance.
- Administers registration cancellations due to deaths, surrenders, failure to meet registration requirements or failure to renew.
- Provides practitioner guidance via telephony and email.
- Provides public support to former clients of tax practitioners whose registrations are terminated for breaching the Code of Professional Conduct.

Policy and Legislation

- Leads the legislative and policy work program.
- Works with Treasury to influence and implement legislative reforms.
- Develops policy guidance on how the law operates.
- Manages relationships with key stakeholders, including the Minister, Treasury, other government agencies, and recognised professional associations.

Corporate Services

- Is responsible for:
  - governance, planning and risk management
  - people management
  - communications and media management
  - finance management.

Technology Team

- Maintains and supports high-quality IT systems used by staff, tax practitioners and the general public.
- Enhances our systems to provide greater value to the TPB and tax practitioners.
- Facilitates legislative reform through integrated technology solutions.
- Maintains and uplifts the TPB's cyber security posture.
- Fosters digital literacy.

Data Analytics and Science Team

- Develops data-driven analytical models and solutions.
- Delivers self-service tools and ad hoc reporting.
- Ensures availability of high-quality data through governance and stewardship.
- Cultivates awareness of data literacy and ethical use.

Assistant Secretary Law and Compliance

Manages law and compliance activities in line with the Board's decisions.

Functional areas

Law and Compliance

- Risk assesses intelligence, including complaints.
- Conducts enquiries and investigations.
- Manages litigation to ensure tax practitioner compliance with the *Tax Agent Services Act 2009*.
- Manages any legal risk, including through the provision of advice and appropriate information management.

Organisational structure

All TPB staff are made available by the Commissioner of Taxation and are included in the workforce management reporting contained in the Commissioner of Taxation's annual report. The Secretary is supported by staff across the functional areas shown in Figure 2.

Staff

At 30 June 2026, the TPB had 190 ongoing staff members operating across 6 regions, as shown in Table 1.

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

Region	2025	2026
Australian Capital Territory	10	11
New South Wales	97	86
Queensland	42	37
South Australia	2	2
Tasmania	1	2
Victoria	47	52
Total	**199**	**190**

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	2025	2026
Office of the Secretary	5	7
Client Services	40	38
Law and Compliance	103	97
Policy and Legislation	9	8
Corporate Services	16	13
Technology Team	17	17
Data Analytics and Science	9	10
Total	**199**	**190**

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

	2025			2026		
Classification	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
SES Band 2	0	1	**1**	0	1	**1**
SES Band 1	1	1	**2**	1	1	**2**
EL 2	2	8	**10**	5	7	**12**
EL 1	19	20	**39**	22	20	**42**
APS 6	37	27	**64**	31	27	**58**
APS 5	18	17	**35**	21	14	**35**
APS 4	19	13	**32**	15	10	**25**
APS 3	11	5	**16**	10	5	**15**
APS 2	0	0	**0**	0	0	**0**
Total	**107**	**92**	**199**	**105**	**85**	**190**

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

	2025			2026		
Classification	**Full-time**	**Part-time**	**Total**	**Full-time**	**Part-time**	**Total**
SES Band 2	1	0	**1**	1	0	**1**
SES Band 1	2	0	**2**	2	0	**2**
EL 2	10	0	**10**	11	1	**12**
EL 1	38	1	**39**	40	2	**42**
APS 6	58	6	**64**	54	4	**58**
APS 5	29	6	**35**	30	5	**35**
APS 4	32	0	**32**	22	3	**25**
APS 3	11	5	**16**	11	4	**15**
APS 2	0	0	**0**	0	0	**0**
Total	**181**	**18**	**199**	**171**	**19**	**190**

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

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

Group	2025 (%)	2026 (%)	Change (percentage points)
First Nations	2.5	2.1	-0.4
Culturally and linguistically diverse	47.6	48.6	1.0
Lesbian, gay, bisexual, transgender, intersex (LGBTI+)	4.5	5.8	1.3
Mature age (>50 years)	37.4	36.8	-0.6
With disability	5.6	4.7	-0.9
Neurodivergent	4.0	4.7	0.7

Note: Diversity figures are reported based on the ongoing TPB population only.

Remuneration of key management personnel

To support transparency and accountability, and in accordance with section 17CA of the Public Governance, Performance and Accountability Rule 2014, the TPB is required to disclose key management personnel remuneration.

Key management personnel are those who have 'authority and responsibility for planning, directing and controlling the activities of the entity, either directly or indirectly'. Table 6 provides details of the TPB's remuneration of key management personnel in 2025–26.

TPB Board members are holders of public office, with remuneration and conditions determined by the Remuneration Tribunal. Further information is available at the Remuneration Tribunal website (remtribunal.gov.au).

The Secretary and Assistant Secretaries are ATO employees and are included in the senior executive remuneration disclosures contained in the Commissioner of Taxation's annual report.

Table 6: Key management personnel remuneration, 2025–26

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total renumeration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Peter de Cure	Chair	$147,116	$0	$0	$17,654	$0	$0	$0	$164,770
Debra Anderson	Member	$58,765	$0	$0	$9,050	$0	$0	$0	$67,815
Joanna Bird	Member	$44,191	$0	$0	$5,303	$0	$0	$0	$49,494
Simone Carton	Member	$36,205	$0	$0	$7,783	$0	$0	$0	$43,989
Phillip Davies	Member	$33,579	$0	$0	$4,030	$0	$0	$0	$37,609
Steven Dobson	Member	$34,353	$0	$0	$4,122	$0	$0	$0	$38,475
Amanda Gascoigne	Member	$34,185	$0	$0	$4,102	$0	$0	$0	$38,287
Merran Kelsall	Member	$26,127	$0	$0	$3,135	$0	$0	$0	$29,262
Kerrie Sadiq	Member	$43,495	$0	$0	$5,219	$0	$0	$0	$48,715

Note: Two members, Phillip Davies and Steven Dobson, ended their terms in January 2026 and March 2026 respectively.

Committees

The TASA empowers the TPB to establish committees with delegated authority to make certain decisions. These committees support the efficient and timely administration of the TPB's regulatory functions, particularly in relation to registration and to professional conduct.

Audit and Risk Committee

The TPB's Audit and Risk Committee provides independent advice to the Board and staff on governance, finance and risk management matters, as described in the 'Audit and risk oversight' section of this report.

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. The details of the ATO ARC are outlined in the Commissioner of Taxation's annual report.

Board Conduct Committee

The Board Conduct Committee upholds the professional standards for tax practitioners, and exercises decision-making powers under the TASA in relation to registration and misconduct matters.

In particular, the Board Conduct Committee is authorised to make 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
- accept or reject a request to surrender a tax practitioner's registration
- 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 allow a 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 at 30 June 2026 are provided in Appendix B.

Professional Practice Committee

The objectives of the Professional Practice Committee are to:

- provide strategic advice and policy development relating to the TPB's professional practice requirements for registered tax practitioners
- identify, prioritise and address issues relating to the professional practice of registered tax practitioners, and issues relating to professional standards
- consult with, and consider information provided by, stakeholders throughout the development of the Board's professional practice polices and guidance material.

Corporate governance

Our corporate governance framework supports effective 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 that is consistent with the PGPA Act.

Board oversight

The Board met 10 times during 2025–26, providing strategic direction and oversight of the TPB's activities, performance and regulatory priorities.

To support its oversight role, the Board received regular governance reporting and professional development opportunities to enhance its knowledge and capability in areas relevant to its responsibilities. This included:

- monthly business reports on operational performance
- quarterly performance reports highlighting achievements and progress against the TPB's strategic objectives and performance measures
- financial, workforce and governance updates
- enterprise risk reporting and other strategic matters
- targeted training and development sessions on emerging issues, regulatory developments and governance responsibilities.

Audit and risk oversight

The TPB's Audit and Risk Committee provides independent advice and assurance to the Board on governance, enterprise risk management, internal controls and performance reporting, to meet our strategic objectives and our obligations under the PGPA Act and the Commonwealth resource management framework.

The Audit and Risk Committee met 4 times during 2025–26. Matters considered included:

- the committee's charter
- enterprise and business risk assessments, risk appetite statements and treatment plans
- corporate planning and performance reporting.

Quarterly performance reports, including the TPB's subset performance measures, were presented to the Audit and Risk Committee and provided to the ATO ARC.

The TPB Secretary or a delegate attended relevant ATO ARC meetings during the year as part of the TPB's governance arrangements under the PGPA Act.

Risk management

Our approach to risk management is aligned 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 framework supports informed decision-making by identifying, assessing and managing risks to the achievement of our strategic objectives.

During 2025–26, we strengthened our enterprise risk management arrangements through a comprehensive review of our enterprise and business risks, the development of risk appetite statements, and the implementation of a refreshed risk management framework. This work strengthened governance responsibilities, improved the integration of enterprise and business risks, and enhanced risk reporting to support Board and Audit and Risk Committee oversight.

We also continued to work closely with the ATO to manage shared risks across the tax system and further mature our risk management capability.

Annual reporting

The TPB prepares an annual report each year in accordance with section 60-130(1) of the TASA. We submit our annual report to the Assistant Treasurer, the Treasury and the Department of Finance.

The annual report provides an overview of our performance, governance, financial results and significant activities during the reporting period. It also includes the annual performance statement, which reports our performance against the deliverables and performance criteria set out in the Treasury portfolio budget statements and our corporate plan.

3 HIGHLIGHTS OF 2025–26

The highlights for 2025–26 reflect the TPB's continued focus on protecting consumers, supporting tax practitioners and strengthening confidence in the tax system through practical service improvements, clear guidance, targeted compliance activity, effective engagement and evidence-based insights from the profession.

Client support

During 2025–26, we continued to improve the way we support tax practitioners and protect consumers through practical service enhancements and targeted client support.

We enhanced the public register to give practitioners greater choice over which contact details are published on their TPB Register profile. Following amendments to public register legislation in July 2024, this change provides practitioners with a secure and convenient way to manage their published information through the My Profile page of our website. Feedback to date indicates that the change has been well received by the tax profession.

We also implemented Digital ID to support secure access to My Profile. This enhancement aligns with contemporary expectations for digital service delivery in Australia by strengthening security, protecting personal privacy, simplifying access, and reducing administrative effort for both tax practitioners and the TPB.

The Client Support Program continued to play an important role in protecting the community. Established in late 2023, the program supports clients of high-risk tax practitioners whose registrations have been terminated, by notifying them about their practitioner's conduct. Since its launch the program has reached many thousands of affected clients. In 2025–26, we contacted more than 32,000 clients of approximately 60 terminated tax practitioners.

Practical guidance

We continued to strengthen support for registered tax practitioners through the development and publication of practical guidance materials. During the year, we released 10 new guidance products, including factsheets on key topics such as reasonable care, continuing professional education, and outsourcing arrangements.

We also worked closely with AUSTRAC to develop targeted guidance to assist registered tax practitioners to understand and meet their obligations in relation to changes to the anti-money laundering and counter-terrorism financing regime that commenced on 1 July 2026.

Our commitment to clear, contemporary and practical guidance was further supported through ongoing consultation with industry stakeholders. During 2025–26, the previous Tax Practitioner Governance and Standards Forum and the Consultative Forum were combined to form the Consultation and Standards Forum, providing a streamlined mechanism for engagement on professional standards, guidance and regulatory matters. Through the Consultation and Standards Forum and associated working groups, we continued to refine our breach-reporting guidance to ensure it remains relevant, accessible and responsive to practitioner needs.

Compliance

In 2025–26, the TPB published its enduring and current compliance priorities, providing greater transparency about the areas of conduct that guide our regulatory focus.

Our enduring priorities address the risks that remain central to our role as a regulator, including fraud, professional standards, integrity, leadership, culture and governance, and unlawful unregistered preparer activity.

Our current priorities focus on emerging and higher-risk behaviours, including tax practitioner misconduct and unethical behaviour, illegal phoenix activity, tax avoidance schemes, shadow economy activity, overclaimed work-related expenses, exploitation of vulnerable Australians, and failures by practitioners to meet their personal tax obligations.

Guided by these priorities, the TPB continued to apply a proportionate, fair and data-driven approach to compliance, focusing regulatory effort on conduct that posed the greatest risk to consumers, the tax profession and the integrity of the tax system. This included taking decisive action where serious or repeated misconduct was identified, while using lower-level sanctions to support improved compliance where appropriate.

During the year, the TPB imposed 162 compliance sanctions following investigations. Terminations were the largest outcome category, with 67 termination decisions, followed closely by 66 written cautions. These outcomes demonstrate the TPB's continued commitment to targeting higher-risk behaviours, addressing non-compliance early where possible, and maintaining public confidence in the tax profession.

The TPB also undertakes a range of compliance activities outside formal investigations, including intelligence-led approaches to detect and disrupt conduct that threatens consumers and the integrity of the tax system.

The following case studies show that our compliance work often involves complex issues, multiple practitioners, and misconduct that extends beyond tax work, potentially undermining the reputation and integrity of the tax profession.

Case study: Protecting consumers from coordinated misconduct

A TPB investigation uncovered coordinated misconduct involving individual tax practitioners, corporate tax agents, an unregistered provider and associated entities. The participants used interconnected business structures to conceal unregistered tax agent services, create fictitious employment and supervision arrangements, and give improper conduct the appearance of legitimacy.

False or misleading information was provided to the TPB, the Commissioner of Taxation and the Department of Home Affairs. This included information intended to support a tax agent registration and skilled migration application, despite the applicant not having genuinely worked as a tax practitioner or obtained the required experience. Income from work unrelated to tax was structured and reported to appear as wages from employment with a tax agent.

The investigation identified significant risks to consumers. Client fees and tax refunds were redirected to unauthorised third-party accounts, practitioner credentials were misused, and tax agent services were provided through unregistered or disqualified entities. The network also used false supervision arrangements, failed to maintain appropriate professional indemnity insurance, and attempted to frustrate the TPB's investigation through misleading responses and fabricated documents.

This conduct undermined important consumer safeguards established by the *Tax Agent Services Act 2009*, including the requirements for compliance with the Code of Professional Conduct, proper handling of client money, tax agent services being provided by appropriately registered and supervised practitioners, and registered practitioners being fit and proper persons.

By investigating the participants as a connected network, rather than treating each matter in isolation, the TPB established the relationships between the individuals, companies, registration arrangements and movement of client funds. This enabled decisive regulatory action, resulting in:

- termination of 4 tax agent registrations
- 5-year non-application periods for each terminated practitioner or entity
- publication decisions concerning a corporate tax agent and an unregistered provider.

Case study: Addressing behaviour that lacks integrity

After learning of *Fair Work Act 2009* litigation involving a tax agent, the TPB commenced an investigation into alleged wage theft and income underreporting. The alleged conduct, which included a wage kickback payment arrangement, had been publicised by the *A Current Affair* television program, potentially undermining public trust in the profession.

The TPB identified the court proceedings through internal intelligence monitoring. In conducting its investigation, the TPB contacted Fair Work Australia about the issues raised in the court proceedings.

Evidence was gathered by conducting formal interviews and obtaining witness statements, bank statements and other relevant documents from third parties. This evidence enabled the TPB to establish that the tax agent had been involved in a widespread and systematic wage kickback arrangement with staff, in exchange for signing off on migration documentation to support visa applications.

The TPB also established that the tax agent had applied undue influence and pressure by exploiting staff members' migration status to coerce them into paying fees, despite the staff performing services for the tax agent and related entities.

The TPB coordinated its investigation with the Australian Taxation Office after learning that the agent intentionally made false and misleading statements to the Commissioner of Taxation, having engaged in tax evasion, by failing to correctly report his income.

The Board Conduct Committee:

- found the agent to have breached principles 1 and 2 of the Code of Professional Conduct by failing to act with honesty and integrity and comply with taxation laws
- determined that the agent was no longer a fit and proper person
- imposed a 4-year non-application period preventing the tax agent from reapplying for registration.

Webinar program

The TPB's webinar program is an important channel for engaging with registered tax practitioners, providing timely, practical and targeted information on regulatory developments, emerging issues and professional obligations. Webinar topics are informed by the TPB's strategic priorities, business intelligence and practitioner feedback, ensuring that content remains relevant and responsive to the needs of the profession.

Participation in webinars has strengthened significantly over recent years. During 2025–26, the TPB delivered 15 webinars, achieving more than 61,000 attendees in total, demonstrating the value that practitioners place on the program and the important role it plays in supporting the profession.

Participant feedback remained highly positive. In 2025–26, 97% of surveyed attendees reported that the webinars met their expectations and improved their knowledge and understanding of the subject matter. Consistently strong results have been achieved over recent years, reflecting the quality of the program and its effectiveness in communicating important information to practitioners.

The webinar program also forms an important part of the TPB's broader communication and engagement strategy. Results from our 2026 tax practitioner survey confirmed that webinars remain among practitioners' preferred channels for receiving information from the TPB, with 62% of respondents identifying webinars as a preferred engagement channel. Together with the TPB's webinar resources hub and access to recorded sessions, the program provides practitioners with a flexible and accessible way to remain informed and meet their professional obligations.

Tax practitioner survey

Our refreshed tax practitioner survey was launched on 9 April 2026 following a comprehensive review of the previous survey. The survey was redesigned to better capture practitioner insights and align with our strategic and operational priorities. As part of the refresh, the survey frequency moved from a biannual cycle to an annual cycle, to provide more timely and meaningful feedback while managing the burden on practitioners.

The survey is a valuable engagement mechanism, providing registered tax agents and BAS agents with an opportunity to anonymously share their experiences, perceptions and suggestions directly with the TPB. The 2026 results highlighted strong confidence in our guidance material, with 97% of respondents indicating that TPB guidance helps them understand standards expected of them and 89% reporting that the TPB helps them understand their obligations.

The survey confirmed that email, webinars and our website remain the preferred communication channels, and identified opportunities to further improve our effectiveness in investigating non-compliance, website usability and the availability of practical guidance, including case studies and step-by-step examples. These insights will help inform future improvements to our services, communications, guidance and regulatory activities.

4 PERFORMANCE REPORTING

As the accountable authority for the ATO, the Commissioner of Taxation is responsible for providing an annual report to parliament that complies with the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). To support that report, the TPB prepares an annual performance statement in line with section 16F(1) of the PGPA Rule.

Performance framework

In this performance statement, the TPB reports on its performance against the key activity, performance measures and targets set out for ATO Program 1.2 – Tax Practitioners Board in the *Treasury Portfolio Budget Statements 2025–26*, as well as the TPB's corporate key activities and additional performance measures.

Our portfolio and corporate performance measures are designed to assess the achievement of our purpose:

> **Support public trust and confidence in the integrity of the tax profession and the tax system.**

Our performance measures are also designed to demonstrate how we apply 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.

Performance assessment

The TPB's performance during 2025–26 was assessed against 4 key activities and 10 performance measures. Eight measures were achieved and 2 were not achieved, as shown in Table 7.

Performance against each measure was assessed using the TPB's 3-tier rating scale, as defined in Table 8.

Table 7: Summary of performance, 2025–26

Key activity	Performance measure	Result
1. Deliver a proportionate, fair and data-driven risk-based compliance program	1.1 Effective programs addressing our compliance priorities	● **Achieved**
	1.2 Sanctions are appropriate[a]	● **Achieved**
	1.3 Tax practitioner satisfaction with TPB compliance effectiveness	◆ **Not achieved**
	1.4 Proportion of completed risk assessments[a]	● **Achieved**
2. Support tax practitioners and the public with reliable services, trusted guidance, and proactive communication	2.1 Tax practitioner satisfaction with quality/timeliness of services	● **Achieved**
	2.2 Tax practitioner satisfaction with guidance material[a]	● **Achieved**
3. Impact the tax and regulatory systems by informing and aligning with government priorities	3.1 We collaborate with our stakeholders	● **Achieved**
4. Enhance capability through strong leadership, optimised resources, good governance, and strategic stakeholder engagement	4.1 Enhanced TPB data governance	● **Achieved**
	4.2 Our staff wellbeing and engagement	◆ **Not achieved**
	4.3 Tax practitioner satisfaction with webinars	● **Achieved**

a This measure will be included in the consolidated annual performance statements of the Commissioner of Taxation's annual report.

Table 8: Performance rating scale

Symbol	Rating	Threshold
●	**Achieved**	100% of target was met
●	**Substantially achieved**	85% to 99% of target was met
◆	**Not achieved**	<85% of target was met

Note: The assessment of performance was informed by a subjective analysis of the available evidence, particularly where targets had not been established or measures were reported as baseline-year results.

KEY ACTIVITY 1:

Deliver a proportionate, fair and data-driven risk-based compliance program

Performance measure 1.1

Performance measure	Target	Result	Best practice principles
Effective programs addressing our compliance priorities	Baseline year	● **Achieved**	**1.** Continuous improvement and building trust **2.** Risk based and data driven

We achieved performance measure 1.1 in 2025–26.

The TPB demonstrated strong performance in delivering effective, risk-based compliance programs during 2025–26. This work was guided by the TPB's identified current compliance priorities and enduring compliance priorities, which focus regulatory effort on the areas of greatest risk to the integrity of the tax system.

Throughout the year, compliance activities were informed by a broad range of intelligence sources, including complaints, referral data, misconduct trend data and operational risk analysis. This intelligence-led approach enabled us to identify emerging issues, prioritise higher-risk practitioner misconduct, and direct regulatory effort towards the matters with the greatest potential impact.

A key indicator of effectiveness was the TPB's ability to apply proportionate regulatory responses based on assessed risk. Compliance actions ranged from education and lower-level interventions through to formal investigations; referrals to the Board Conduct Committee; and sanctions, where serious misconduct was identified. Ongoing refinement of risk thresholds and alignment of our data modelling further enhanced the TPB's capability to identify and target priority compliance risks, supporting more effective allocation of regulatory resources over the year.

The volume and nature of intelligence received also provides an important data point in assessing how compliance activity aligns with the TPB's priority risk areas. During 2025–26, we received 1,555 complaints, 12,318 Tax Integrity Centre referrals, and 1,077 case leads from the ATO and other government agencies.

These complaints, referrals and case leads contributed to our understanding of risks across the tax practitioner population, including risks that relate to the TPB's current and enduring compliance priorities. This intelligence helped us to test whether emerging conduct issues were consistent with known priority risks, identify new or escalating areas of concern, and maintain a targeted focus on the highest-risk and highest-impact matters.

Program effectiveness was further evidenced by wider revenue effect (WRE) outcomes, which estimate the broader revenue impact of TPB compliance activities on the tax system. In 2025–26, the TPB achieved a total WRE of $91.71 million, while the Enhanced Compliance Program exceeded its 4-year WRE target. These results demonstrate the TPB's influence in supporting voluntary compliance, protecting public revenue and strengthening tax system integrity. They also indicate that our data-led focus on priority risks is contributing to meaningful regulatory outcomes across the broader tax system.

While some data limitations remain as the enhanced risk framework continues to mature, these were actively managed throughout the reporting period and did not materially affect our ability to identify, prioritise and respond to compliance risks. Taken together, the volume and quality of intelligence received, the effectiveness of the TPB's risk-based compliance responses, and the achievement of WRE targets provide strong evidence that this performance measure was achieved.

Performance measure 1.2

Performance measure	Target	Result	Best practice principles
Sanctions are appropriate	The TPB is committed to pursuing positive court and tribunal outcomes	**Achieved**	**1.** Continuous improvement and building trust **2.** Risk based and data driven

We achieved performance measure 1.2 in 2025–26, with 61 of 67 outcomes (91%) determined to be positive.

Positive outcomes are outcomes identified from Federal Court and ART cases where the result supported the TPB's regulatory position. This includes matters where the Board's decision was affirmed, civil penalty or judicial review proceedings were determined in the Board's favour, or the decision provided important clarification on legal issues to guide future regulatory action. It also includes matters resolved through settlement, dismissal, or interlocutory decision where the outcome supported a fair and effective regulatory response.

During 2025–26, the threshold for meeting the positive outcome target was adjusted from 100% to 85% to better reflect the nature and purpose of litigation as a regulatory tool. This recognises that Federal Court and ART proceedings provide important independent scrutiny of TPB decisions and can contribute to regulatory integrity and public confidence, including where outcomes clarify the law, test the appropriateness of sanctions, or identify matters for further consideration. The 85% threshold therefore maintains a strong focus on achieving positive outcomes, while acknowledging that meaningful litigation outcomes are not limited to matters where the TPB's original decision is wholly affirmed.

The ART published 7 final decisions in matters involving the TPB. Two of those decisions affirmed the TPB's decisions to reject applications for registration, and 2 varied the TPB's decisions to terminate and impose exclusion periods, by reducing the exclusion period due to mitigating circumstances. The 3 remaining decisions were set aside and substituted with lesser sanctions. The TPB appealed these decisions in the Federal Court on the basis they contained errors of law.

The TPB also obtained strong interlocutory application results, with the ART refusing 14 stay applications and 5 confidentiality applications opposed by the TPB. The TPB typically opposes stay applications where clients or the community may be placed at risk.

Three matters were finalised in the Federal Court during the year, one via settlement, and 2 resulting in published decisions that dismissed the TPB's applications. The first appeal sought law clarification on the interplay between the legislative requirements for the TPB to publish on its public register and the ART's stay powers. The second was an appeal of an ART decision to set aside the TPB's decision, on the basis that the ART decision contained errors of law.

On this basis, the TPB achieved a result of 91%, exceeding the 85% target threshold. The measure is therefore assessed as achieved.

Table 9 summarises the finalised matters considered during 2025–26. The table reflects the outcomes achieved by the TPB during the reporting period. Overall, these outcomes demonstrate the strength of the TPB's litigation results and the contribution these matters make to effective regulatory administration.

Table 9: Finalised litigation and review outcomes involving the TPB, 2025–26

Outcome type	Total outcomes	Positive outcomes[a]
ART matters resolved by settlement, withdrawal or dismissal	33	33
ART final decisions affirmed	2	2
ART final decisions varied	5	5
ART final decisions set aside	5	0
ART stay application decision	14	14
ART confidentiality application decisions	5	5
Federal Court appeals (TPB initiated)	2	1
Federal Court judicial review matters	1	1
Total	**67**	**61**

a Outcomes where the result supported the TPB's regulatory position.

ART = Administrative Review Tribunal, Federal Court = Federal Court of Australia, TPB = Tax Practitioners Board

Performance measure 1.3

Performance measure	Target	Result	Best practice principles
Tax practitioner satisfaction with TPB compliance effectiveness	73% of tax practitioners are satisfied	◆ **Not achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We did not achieve performance measure 1.3 in 2025–26.

Tax practitioner perceptions of the TPB's compliance program were measured through the 2026 tax practitioner survey, which was distributed to 7,942 tax practitioners. More than 7% of those practitioners responded to the survey. The results showed that 73% of respondents were aware of the TPB's compliance activities. However, only 52% agreed that the TPB's disciplinary actions effectively deter non-compliance. This was below the performance target of 73% and represented a decline of 21% compared to 2024–25.

Although awareness of the TPB's compliance activities remained high, 30% of respondents selected 'not sure' when asked whether disciplinary action effectively deters non-compliance. Direct feedback gathered through practitioner forums and consultation with the profession suggests this uncertainty may be influenced, in part, by repeated high-profile integrity issues across the profession.

This indicates that, while practitioners are aware of the TPB's compliance program, the broader impact and outcomes of this work may not be sufficiently visible. Sanction reform presents an opportunity for the TPB to strengthen its compliance responses and increase awareness of the outcomes achieved through regulatory action.

On that basis, the TPB remains committed to strengthening both the effectiveness and visibility of its compliance program. During 2025–26, the TPB continued to enhance its use of data, analytics, intelligence and risk assessment to better identify and target systemic risks and serious misconduct.

The TPB will continue to improve how it communicates compliance outcomes and regulatory activities to increase practitioner understanding of the role and impact of its compliance program.

Performance measure 1.4

Performance measure	Target	Result	Best practice principles
Proportion of completed risk assessments	90% of cases are risk assessed	● **Achieved**	**1.** Continuous improvement and building trust **2.** Risk based and data-driven

We achieved performance measure 1.4 in 2025–26.

During 2025–26, 97% of matters assessed as significant, high or extreme risk received a compliance outcome, exceeding the target of 90%.

A total of 742 complaints and referrals were rated high risk, comprising 252 complaints and 490 referrals.

Our risk assessment process involves a holistic review of the entity at the centre of the complaint or intelligence, and uses data driven insights, previous outcomes and prior compliance history to determine an appropriate risk rating. This holistic approach ensures that the complaints and referrals presenting the highest risk receive the appropriate compliance action.

The risk rating is then used to determine an appropriate compliance action. This may include a tailored education outcome, escalation for further investigation, or an investigation under section 60-95 of the TASA.

This enables us to focus attention on the conduct presenting the greatest potential harm, while responding fairly and proportionately to lower-risk matters. By directing resources to areas of greater risk, we can better protect consumers, support the integrity of the tax system, and maintain public confidence in the tax profession.

KEY ACTIVITY 2:

Support tax practitioners and the public with reliable services, trusted guidance, and proactive communication

Performance measure 2.1

Performance measure	Target	Result	Best practice principles
Tax practitioner satisfaction with quality/timeliness of services	Baseline year	● **Achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We achieved performance measure 2.1 in 2025–26.

During 2025–26, the TPB met its registration service standards, as shown in Table 10, and achieved positive quality assessment results. These outcomes were supported by the capability and experience of staff, ongoing system improvements, and timely recruitment to maintain service delivery.

Table 10: Registrations processed within service standards, 2021–22 to 2025–26

Service standard	2021–22	2022–23	2023–24	2024–25	2025–26
80% of new and renewal applications are processed within 30 days	94%	98%	95%	95%	98%
95% of new and renewal applications are processed within 60 days	98%	99%	99%	99%	100%

Our 2026 tax practitioner survey provided valuable insights into practitioner experiences and expectations. Of the 7,942 practitioners surveyed, over 7% responded. Of those respondents, 58% indicated that it was easy to maintain their ongoing registration requirements with the TPB. A further 29% of respondents provided a neutral response. This may reflect that some practitioners have not yet transitioned to the annual registration process and therefore have had limited or no direct experience with it. As more practitioners engage with the process, their feedback will help inform future improvements to our services, communications, guidance and regulatory activities.

Performance measure 2.2

Performance measure	Target	Result	Best practice principles
Tax practitioner satisfaction with guidance material	80% of tax practitioner feedback is positive	● **Achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We achieved performance measure 2.2 in 2025–26.

The 2026 tax practitioner survey highlighted strong confidence in TPB guidance material. Of the 7,942 tax practitioners surveyed, more than 7% responded. Of those respondents, 97% agreed that TPB guidance helps them understand the standards expected of them, significantly exceeding the 80% performance target.

This result reflects the TPB's continued investment in practical guidance and targeted communication to support practitioner understanding and voluntary compliance.

A key achievement was the simplification of our information product library, where we consolidated 4 different types of guidance product into a single category: Guidance Statements. This change supports our broader focus on improving clarity, consistency and accessibility across our policy and guidance materials.

We also published 8 new factsheets on some of the most commonly searched topics, including continuing professional education, outsourcing, reasonable care, and the meanings of 'tax agent service' and 'BAS service'. These factsheets serve as an additional resource to our guidance statements, providing a snapshot of the key requirements relating to the relevant topic.

KEY ACTIVITY 3:

Impact the tax and regulatory systems by informing and aligning with government priorities

Performance measure 3.1

Performance measure	Target	Result	Best practice principles
We collaborate with our stakeholders	Baseline year	**Achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We achieved performance measure 3.1 in 2025–26.

During the year, the TPB continued to contribute to the development of the tax and regulatory systems by supporting government priorities, participating in stakeholder consultative forums and working groups, and providing submissions and advice on policy and legislative matters. This collaborative approach ensured that the TPB's operational experience informed regulatory reform and broader government initiatives.

Some of the key government priorities that we contributed to included AUSTRAC's consultation on the draft anti-money laundering and counter-terrorism financing rules, and Treasury's reform to the TPB's sanctions framework.

In addition to consulting with professional associations through the TPB-led Consultation and Standards Forum, we also continued to engage with key stakeholders through ATO-led forums, supporting information sharing and coordinated responses to issues affecting the tax practitioner profession. This included regular participation in the Tax Practitioner Stewardship Group, BAS Agent Advisory Group and Digital Partners Stewardship Group. These forums provided additional insights into practitioner behaviour, system issues and emerging risks, complementing the TPB's intelligence and data-led approach to identifying and responding to priority compliance risks.

KEY ACTIVITY 4:

Enhance capability through strong leadership, optimised resources, good governance, and strategic stakeholder engagement

Performance measure 4.1

Performance measure	Target	Result	Best practice principles
Enhanced TPB data governance	Baseline year	● **Achieved**	**1.** Continuous improvement and building trust **2.** Risk based and data driven

We achieved performance measure 4.1 in 2025–26.

During 2025–26, we delivered a significant uplift in the TPB's data governance capability, data quality management practices and use of trusted data assets. We supported organisational capability through workshops, roadshow presentations, a new induction training package and technology clinics, as well as weekly staff newsletters. These activities continued to build staff awareness of data services, reporting products and data stewardship responsibilities.

To further strengthen our data governance foundations, we focused resources on the development of industry-standard data pipelines, improving the quality, consistency and reliability of data available to TPB staff. We introduced monthly data integrity reporting, enabling a more systematic approach to identifying, monitoring and resolving data quality issues across key business systems.

We also progressed governance initiatives including developing the TPB data assets management strategy, securing approval of the ATO data access protocol, and implementing a more streamlined communications and reporting model. We further strengthened organisational capability by embedding more deeply with key data consumers. Internal partnerships continued to mature, which created new opportunities to support evidence-based decision-making and positive compliance outcomes.

Automated self-service reporting solutions and expansion of the WRE model significantly improved the visibility of regulatory and business outcomes within the organisation. Compared with data governance in 2024–25, this represents a substantial uplift in reporting capability and overall data governance maturity.

Performance measure 4.2

Performance measure	Target	Result	Best practice principles
Our staff wellbeing and engagement	Our APS Census results are: • >78% for wellbeing • >73% for engagement	◆ **Not achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We did not achieve performance measure 4.2 in 2025–26.

While the TPB met the employee engagement component of this measure, it did not achieve the wellbeing target. Results from the 2026 APS Employee Census showed 68% positive responses for the Wellbeing Policies and Support Index, which was below the target of 78% and represented a decline from 71% in 2025. In contrast, the TPB achieved 75% positive responses for the Employee Engagement Index, exceeding the target of 73%, although this was slightly lower than the 77% recorded in 2025.

Overall, despite the strong level of employee engagement, the decline in wellbeing outcomes meant the performance measure was not achieved. The TPB remains committed to strengthening staff wellbeing through targeted initiatives and will continue to use APS Employee Census results, staff feedback and wellbeing data to identify areas for improvement and support a positive and sustainable workplace culture.

Performance measure 4.3

Performance measure	Target	Result	Best practice principles
Tax practitioner satisfaction with webinars	Baseline year	● **Achieved**	**1.** Continuous improvement and building trust **3.** Collaboration and engagement

We achieved performance measure 4.3 in 2025–26.

The TPB's webinar program continued to provide tax practitioners with timely, practical and targeted guidance on regulatory developments, professional obligations and emerging issues. Webinar topics were informed by the TPB's strategic priorities, practitioner feedback and regulatory intelligence, ensuring that content remained relevant to the profession.

During 2025–26, we delivered 15 webinars with more than 61,000 attendees in total. All webinars were made available through the TPB's webinar resources hub and YouTube channel, providing practitioners with flexible access to support their continuing professional development and other professional obligations.

Webinar sessions covered a broad range of topics, including unmasking financial abuse, how to manage and store clients' documents efficiently, tax time tips, self-care and burnout prevention, whistleblower laws, and new AUSTRAC anti-money laundering reforms.

Results from the 2026 tax practitioner survey, which was distributed to 7,942 practitioners and received responses from over 7% of recipients, confirmed that webinars remain one of tax practitioners' preferred engagement channels, with 62% of respondents identifying webinars as a preferred source of information from the TPB. Participant feedback also demonstrated consistently high levels of satisfaction and improved understanding of the subject matter, supporting the achievement of this performance measure.

5 FINANCIAL OPERATIONS

In accordance with the TASA and the TASR, the Commissioner of Taxation provides the TPB with operational and administrative support, including the Secretary, ATO staff, and an agreed budget.

Consistent with these arrangements, the TPB's financial operations form part of the Commissioner of Taxation's annual report as part of the ATO's financial operations.

This TPB annual report does not include audited financial statements. Instead, this section provides a summary of the TPB's expenditure, including direct salary and supplier costs and amounts reimbursed to the ATO under subsidiary memorandums of understanding.

Budget summary

The TPB's operating budget for 2025–26 was $40,252,629, comprising $9,616,000 in application fee revenue and $30,636,629 government appropriation. The TPB also had a 'capital budget' of $270,000.

The TPB recorded an operating surplus (underspend) of $7,456,777 at 30 June 2026, primarily reflecting workforce vacancies and efficiencies achieved across a range of operating activities.

Table 11 provides a TPB budget summary for 2025–26 (and the previous year for comparison).

Table 11: Budget summary, 2024–25 and 2025–26

Summary of costs	2024–25	2025–26
TPB budget	$32,088,000	$40,252,629
Expenditure		
• Staff costs	$25,126,644	$24,365,757
• Supplier costs	$7,457,671	$8,627,769
Total expenditure	*$32,584,315*	*$32,993,526*
Additional application fee revenue	$781,519	$197,674
Surplus	**$285,204**	**$7,456,777**

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

Total expenditure for 2025–26 was $32,993,526, comprising $24,365,757 in staff costs and $8,627,769 in supplier costs.

Application fee revenue totalled $9,813,674 against a budget of $9,616,000, generating additional revenue of $197,674.

The supplier costs outlined in Table 11 include the following major expenditure in 2025–26:

- $1,395,487 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 specialist expertise to support our data analytics capabilities.
- $1,525,653 for litigation and external legal advice – these costs in 2025–26 reflected the TPB's continued focus on enforcement activities, including activities related to the shadow economy.
- $458,016 for remuneration of Board members in accordance with rates determined by the Remuneration Tribunal – this figure includes the superannuation component.
- $351,159 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.
- $160,177 for communications activities, including outreach events, advertising campaigns, printing and postage of correspondence to tax practitioners, and ad hoc marketing costs.
- $52,922 for staff learning and development.
- $249,575 for other operating expenses, and ad hoc marketing costs.
- $1,013,294 for the use of business advisory services, including contractors and consultants.
- $3,421,487 paid/reimbursed to the ATO for shared services costs through subsidiary memorandums of understanding.

Capital expenditure focused on improving and enhancing our technology environment and systems in 2025–26, including investments of $159,396 for the purchase of computers, hardware and multifunction devices.

Procurement

The ATO procures goods and services for TPB operations on the TPB's behalf. Detailed information on the ATO's procurement processes and activities is included in the Commissioner of Taxation's annual report. Contracts with a value greater than $10,000 are also published on AusTender (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 (finance.gov.au).

Cost recovery

The TPB recovers a portion of its operating costs through application fees paid by tax practitioners when applying for registration or renewing an existing registration. The revenue is credited to the TPB's Special Account.

During 2025–26, the TPB received $9,813,674 in registration fee revenue, compared with $5,194,453 in 2024–25. The increase reflects the full-year operation of the annual registration process introduced in 2024–25. While the 2024–25 annual report reported total revenue of $5,206,519, this included a $12,066 credit from the disposal of IT equipment.

Further information on the TPB's cost recovery arrangements is available in the TPB's annual cost recovery implementation statement, available on the TPB website (**tpb.gov.au**) and in the financial statements included in the Commissioner of Taxation's annual report.

APPENDIXES

Appendix A: Disclosure of information

Ministerial requests

During 2025–26, we received 2 ministerial requests for information, relating to queries regarding the appropriateness of qualification requirements for registration with the TPB, and the TPB's handling of an investigation into the conduct of a registered tax practitioner.

We also prepared 5 responses to departmental ministerial correspondence on matters such as Board approved courses, registration eligibility, proof of identity requirements, complaints handing and other operational matters.

Law enforcement agency requests

We received 13 requests for disclosures of information from external law enforcement agencies in 2025–26, 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, 2025–26

Agency	Offence category	Requests	Disclosures[a]
Australian Federal Police	Fraud/extortion and money laundering	2	1
New South Wales Police Force	Fraud	8	2
Northern Territory Police Force	Request to engage with a TPB Investigator	1	1
South Australian Police Force	Fraud	1	1
Victoria Police Force	Fraud	1	1

a Seven requests did not result in disclosures because they were requests for information about entities that were not registered with the TPB.

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 **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 **tpb.gov.au/freedom-information-disclosure-log**.

Appendix B: Recognised professional associations at 30 June 2026

Table B1: Recognised professional associations at 30 June 2026

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

LIST OF ABBREVIATIONS

ACNC	Australian Charities and Not-for-profits Commission
ART	Administrative Review Tribunal
ATO	Australian Taxation Office
ATO ARC	Australian Taxation Office Audit and Risk Committee
AUSTRAC	Australian Transaction Reports and Analysis Centre
BAS	business activity statement
CA ANZ	Chartered Accountants Australia and New Zealand
Federal Court	Federal Court of Australia
FOI	freedom of information
FOI Act	*Freedom of Information Act 1982*
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
QUT	Queensland University of Technology
TASA	*Tax Agent Services Act 2009*
TASR	Tax Agent Services Regulations 2022
TPB	Tax Practitioners Board
WRE	wider revenue effect

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