## 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter and the authorisations and delegations relating to information gathering.

## 2.1 Apologies

There were no apologies for this meeting.

## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

No gifts or potential conflicts of interest were disclosed.

## 2.3 Matters for other business

No matters for other business were raised.

## 2.4 Approval of previous Board meeting minutes

Kerrie Sadiq had one minor amendment to her declarations of interest at the last meeting (that she was previously a Board Member of the Tax Institute's education subsidiary HEPCo). Subject to that amendment, the Board approved the draft minutes of the October Board meeting.

## 2.5 Action items

The Secretary provided the Board with an update on the status of the six outstanding action items.

The Board agreed that action items were completed with:

- Debra, Andrew, Steve and Peter Hogan's TPB accounts being reactivated.
- the 2024 Key Dates list under agenda item 7.2 and with the Board meeting and strategic planning placeholders being sent out
- the contact details list being circulated to all Board members
- the attachment to agenda item 2.5(1) regarding the Stakeholder and Media Engagement Policy

A demonstration of the potential replacement of Convene with SharePoint for Board papers will be provided to the Board at the February meeting.

The following is a summary of the new actions arising at this meeting:

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 5.1/20231213 | Wednesday 7 February 2024 | Janette Luu |
| Brief the Board on the December meeting with ASIC on breach monitoring at the next meeting. | | |

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- the Commissioner's role as the relevant accountable authority and the status of ATO staff made available to assist the Board.
- the need to consider the significance of any further PwC related decisions of the Board and their broader impacts on the tax system.
- a renewed approach to update the MOU between the ATO and the TPB
- the importance of the TPB's information products
- the role of digital service providers in the tax system
- the threat of an attack on the tax system (information, identities, etc)

The Board noted the presentation and thanked the Commissioner for his attendance.

## 2.3 Debrief post discussion with the Commissioner

The Board discussed the session with the Commissioner.

## 2.4 Apologies

There were no apologies for this meeting.

## 2.5 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair, Mr Peter de Cure AM, called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Ms Debra Anderson advised that she had recently been reappointed to ASIC's Financial Services and Credit Panel. The Board agreed that there were no conflicts of interest for Ms Anderson to manage.

The Chair advised that he was a speaker at a Tax Institute event and received a $100 voucher for his participation.

No other gifts or potential conflicts of interest were disclosed.

## 2.6 Matters for other business

Ms Anderson raised an issue with the TPB Register's 'Find a tax practitioner near you' function which appeared to provide a tax practitioner, with suppressed contact details, the tax practitioners precise addresses through Google Maps. The Secretary undertook to urgently investigate the interactions between the TPB Register and Google Maps and disable any function that raises privacy concerns.

No further matters for other business were raised.

## 2.7 Approval of previous Board meeting minutes

The Board requested amendments draft minutes from the November meeting.

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 2.7/20241218 | Wednesday 15 January 2025 | s22 |

Review the approach taken to Board meeting minutes, including:
- Using more formal language
- Ensuring the level of detail aligns with AICD principles and ensure that legal professional privilege is maintained

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## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 9:00am AEDT and welcomed attendees

### 1.1 Apologies

2. The Chair noted no apologies, welcomed members and extended a special welcome to Andrew Orme, who will commence as Secretary in January 2026.
3. As this was Mr Davies final Board meeting, the Chair acknowledged Mr Davies for his significant contribution to the Board and the TPB, noting his considered judgment, calm approach, and valued contribution to complex matters. On behalf of the Board, the Chair wished Mr Davies well in his upcoming appointment to the Administrative Review Tribunal (ART) in February 2026.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

4. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures. Ms Sadiq advised that in November 2025 she spoke to the Board of Taxation as part of their red tape review and in her capacity as a professor and PhD at the QUT. Ms Sadiq that no remuneration was received.

### 1.3 Matters for other business

5. The following items for other business were raised:
    - BCC process
    - the process for minutes
    - disqualified entity process

### 1.4 Approval of previous Board meeting minutes

6. The Chair noted that the minutes of the previous Board meeting had been circulated.
7. The Board confirmed that there were no comments or questions and approved the minutes of the previous Board meeting.
8. The Board confirmed the process for review and approval and publication of minutes (for both Board and non-BCC committee meetings)
    - Draft minutes should be uploaded to Convene within five working days of meetings for Board member review
    - Board member review of the draft minutes should be undertaken within five working days of the minutes being uploaded onto Convene
    - Board members to approve minutes out of session and via Convene (functionality to be confirmed)

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 10:45 am and welcomed all attendees.

### 2.1 Apologies

There were no apologies.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Peter de Cure advised that he was recently contacted by representatives from SuperGuardian seeking a meeting regarding a compliance matter that came to the attention of the TPB. While Peter was familiar with these representatives from his work within the Adelaide financial services community, he did not think it appropriate to meet and declined their invitation.

No gifts or other potential conflicts of interest were disclosed.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the December Board meeting without amendment.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that the action items were completed with:

- the brief on the TPB's compliance program under agenda item 4.4
- the undertaking to commence a data audit will commence in February 2023 and continue it as part of the TPB's data analytics and security compliance improvement programs
- the development of guidance about behavioural expectations of tax practitioners now included on the Professional Practice Committee's work program

The following is a summary of the new actions arising at this meeting:

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 4.2/20230201 | Wednesday 22 March 2023 | Michael O'Neill and Janette Luu |
| Advise the Board of the conflict-of-interest management policy for TPB staff and whether any enhancements are required. | | |

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:15 am and welcomed attendees. Peter Hogan recused himself from the first formal agenda item - 2.0 Government and Parliamentary matters.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter and the related investigations.

The Board also received an update on the scheduled interactions with the Parliament.

### 2.1 Apologies

There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Kerrie Sadiq advised that she recently received a CPA grant of $33,000 to research super reform.

Peter de Cure advised that his term on the Remuneration Tribunal of South Australia had recently ended.

No gifts or other potential conflicts of interest were disclosed.

### 2.3 Matters for other business

Michael O'Neill planned to give a verbal update on the ATO Enterprise Agreement under agenda item 4.3.

No additional matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the December Board meeting.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that two of the action items were completed with:

- the inclusion of attachment 6 to the Reform Update under agenda item 4.2
- the circulation of placeholders to Board members for the 2024 BCC meetings

The TPB is exploring a potential replacement of Convene with Teams-based solution for Board and committee papers and an update will be provided to the Board at the March meeting.

Andrew Conway expressed an interest in participating in BCC meetings as an observer given that is a key function of the TPB. Andrew will be invited to observe an upcoming BCC meeting..

The following is a summary of the new actions arising at this meeting:

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## 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures, and the following disclosures were made:

    - Ms Gascoigne advised that she had received tickets and $500 towards flights and accommodation for the Australian Open from MYOB.

## 1.3 Items for other business

4. No items for other business were raised.

## 1.4 Note previous Board meeting minutes

5. The December 2025 Board minutes were approved out of session, via Convene and consistent with the agreed process.

## 1.5 Action items

6. The Board noted the progress and completion status of action items as outlined in the 'Consolidated Action Items' Register. The following key points were discussed:

    - Action item 01/20251217, relating to the approval of previous Board meetings minutes, the Board confirmed that there had not been any issues with the updated approach for Board member review and approval through Convene. Ms Kelsall noted that she had provided further feedback and suggested changes to the December minutes. It was agreed that the minutes would be updated to reflect these changes and that the action item could be closed.

    - Action item 02/20251217, relating to the prototype to improve visibility of sanctions on the public register, the Board noted that consultation with Ms Anderson had occurred, and would be addressed in the Secretary's report. The Chair requested that the action item be closed following the discussion in the Secretary's report.

    - Action item 3/20251217, concerning the framing of Board training around administrative hearings and decision-making processes, Ms Luu updated the Board, noting that a proposal would be provided at the March Board meeting.

    - Action item 4/20251217, relating to the personal tax obligations (PTO) paper, the Board noted that recommendations made by the Board at the December meeting were considered and had been incorporated into the paper. It was agreed by the Board that this action item could be closed.

    - Action item 05/20251217, relating to the design of a governance framework with visibility of stage gates and investigation stages, the Board noted that a paper was being presented at the meeting and agreed that the action item could be closed.

    - Action item 06/20251217, concerning the TPB process to assess disqualified entity applications, the Board noted that a streamlined two-stage process was being developed, with final recommendations to be presented in March.

    - Action item 07/20251217 concerning the key dates document, the Board requested that details around which Board members would be attending the meetings be included.

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## 2.0 Government and Parliamentary matters

The Secretary and Janette Luu provided an update to the Board on current Government and Parliamentary matters, including updates on significant compliance matters.

The Board noted the update.

## 2.1 TPB reforms update

The Secretary, Mr Michael O'Neill, and Ms Janette Luu provided an update to the Board on current Government and Parliamentary matters and developments with the wider reform program, including updates on breach reporting, the project to remove branches from the register, the expansion of the Code, the current status of the TPB's new policy proposal.

The Board requested, that regarding breach reporting, the TPB review its guidance and communication products to address key issues being raised, including anonymity and reporting outside of the 30 day period.

The Board noted the updates.

## 2.2 Apologies

There were no apologies for this meeting.

## 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair, Mr Peter de Cure AM, called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.

Ms Simone Carton advised that she had recently been appointed as company secretary to Diogenes Funds Management.

No gifts or other potential conflicts of interest were disclosed.

## 2.4 Matters for other business

Ms Debra Anderson raised the following two issues for discussion under agenda item 6.1:

- guidelines on the use of AI (for example, DeepSeek) for Board members and practitioners
- the process around BCC papers, decisions and minutes

No further matters for other business were raised.

## 2.5 Approval of previous Board meeting minutes

The Board endorsed the amended draft minutes from the November meeting and the draft minutes from the December meeting. No changes were made.

## 2.6 Action items

The Secretary provided the Board with an update on the status of the eight outstanding action items.

The Board agreed that two of the action items were completed with:

- the revised minutes for the November meeting presented under agenda item 2.4 (2.7/20241218)
- the Board's endorsement of the TPB's Responsible Use of AI policy (2.8/20241218)

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## Agenda item: 2 – Meeting Opening

2. The Chair, Peter de Cure AM, opened the meeting at 9:00am and welcomed attendees, noting that Merran Kelsall joined the meeting at 10:30 am.

### 2.1 Apologies

3. There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

4. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.
5. No gifts or other potential conflicts of interest were disclosed.

### 2.3 Matters for other business

6. No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

7. The Board approved the draft minutes from the June meeting with no changes made.

### 2.5 Action items

8. The Committee noted that the action item relating to a CPE session to focus on administrative decision making and secrecy obligations (2.5b/20250416) is still in progress due to the lack of availability of AGS. A session aligned with the September Board meeting is being pursued.

## Agenda items: 3 – Matters for decision

### 3.1 Endorsement of the TPB's Audit and Risk Committee Charter

9. The Committee endorsed the charter.

## Agenda items: 4 – Matters for discussion

### 4.1 TPB governance matters

### Proposed key priorities and performance measures of the TPB business line.

10. The Committee discussed alignment of the performance measures to the TPB's key priorities which were approved at the June Board meeting. Key points of the discussion were:
    - our role as regulator as distinct from other from other organisations such as professional associations or other advocacy groups
    - how other regulators measure success of their performance

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:30 am and welcomed attendees. He noted that Peter Hogan and Judy would recuse themselves from the first formal agenda item - 2.0 Government and Parliamentary matters.

### 2.1 Apologies

Andrew was an apology for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Debra noted that she knows s 22 [redacted], who is listed as a high-risk matter in the CEO and Business Report in a professional capacity as he was formerly a member of the ATO's Tax Practitioner Stewardship Group. She advised that she also previously provided a professional reference for the Mr s 22 [redacted] son.

Craig also noted that one of the PwC employees listed as potentially having access to the confidential Treasury information is the son of a former business partner.

The Board agreed that these did not constitute material conflicts and could be managed.

No gifts or other potential conflicts of interest were disclosed.

### 2.0 Government and Parliamentary matters

With Peter Hogan and Judy absent from the room, the Board discussed the ongoing Government and Parliamentary matters, including the recent interactions with the Senate, the schedule of reform and further updates on the PwC matter.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the May Board meeting with one minor amendment to note that Peter Hogan (and not Craig) recused himself from the discussion of agenda item 4.1 – Government and Parliamentary matters.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that two of the action items were completed with:

- a copy of the TPB's submission to the Senate Inquiry into consultants on the Inquiry's website
- the latest version of the draft 2023-24 Corporate Plan under agenda item 4.6

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:00 am and welcomed attendees, including Simone Carton who was joining by telepresence. Due to conflict-of-interest considerations, Andrew Conway and Peter Hogan recused themselves from the first two formal agenda items - 2.0 Government and Parliamentary matters and 2.1 TPB reform updates.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter and the related current investigations.

The Board also received an update ongoing Parliamentary considerations, including the inquiry into consulting services and the next Senate Estimates hearing which the TPB is scheduled to attend on 3 June 2024.

### 2.1 TPB reforms update

The Secretary and Janette provided an overview of the developments with the reform process, including updates on the following topics since the brief was finalised:

- annual registration and associated fees
- special account arrangements
- whistleblower protections
- public register changes
- the recognition of associations, including that Treasury may decide to cease recognition in which case, any future arrangements will need to pick up the existing framework focussing on engagement, supervision and control
- the recent release of a public consultation paper seeking to enhance the ATO and TPB's investigation and information gathering powers
- secrecy laws review
- the progress of the sanctions regime review
- the status of the Code of Professional Conduct determination

Janette provided an overview of the analysis the TPB would need to undertake to ensure the TPB has appropriate funding to implement a number of the key reforms as part of a MYEFO 2024 announcement. Janette also advised that this work had already commenced and the outcomes of the analysis would be presented to the Board at a future meeting.

The Board noted the reform update.

### 2.2 Apologies

Peter Hogan and Andrew joined the meeting at the start of this agenda item.

There were no apologies for this meeting.

### 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Debra Anderson advised that she had recently applied, in her personal capacity, to be on the ATO Cyber Security Stakeholder Group.

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The Chair advised that he recently received a $100 gift from The Tax Institute, which was a gift for his attendance at an event in Adelaide. He directed that the gift be donated to LifeLine.

No other gifts or potential conflicts of interest were disclosed.

## 2.4 Matters for other business

The Secretary suggested two items for other business – the Fraud Fusion Taskforce and the International Ethics Standards Board for Accountants.

No other matters for other business were raised.

## 2.5 Approval of previous Board meeting minutes

The Board approved the draft minutes of the April Board meeting without amendment.

## 2.6 Action items

The Secretary provided the Board with an update on the status of the outstanding action items, including those items that were completed.

Under action item 3.1b/20240417, the TPB continues to explore a possible replacement of Convene and will progress that project along the lines of the plan under agenda item 4.2. The Secretary noted that [redacted] had decided to return to the ATO and that the TPB has identified a possible longer term replacement with [redacted] acting in the role of Director of Corporate Services in the interim.

# Agenda item: 3 – Matters for decision

## 3.1 TPB's Finance Strategy and Policy

s22 [redacted] joined the meeting for this agenda item. The Secretary provided the Board with an overview of the Finance Strategy, including:

- the support of the new finance system provided by the established ATO framework
- the special account process and the key consideration of how in practice it works/will work with the ATO for the ACNC and the TPB

The Board noted the Finance Strategy and Policy and requested the establishment of a temporary and transitional finance working group to oversee the implementation of the special account. The Board resolved that the Working Group would be chaired by Andrew Conway and include Peter Hogan and Phillip Davies as members, with the first meeting to take place before the June Board meeting.

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 3.1/20240522 | Wednesday 5 June 2024 | Michael O'Neill, Janette Luu. [redacted] |

Establish a temporary finance working group to ensure that there is appropriate implementation of the TPB's new financial arrangements. The chair of the working group will be Andrew Conway, supported by Phillip Davies and Peter Hogan.

First meeting to occur as soon as possible so that a work program and draft terms of reference can be discussed at the June Board meeting.

Key items for the working group to consider could include:

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## 2.1 Apologies

There were no apologies for this meeting.

## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.

The Chair declared a gift voucher valued at $100 for speaking at a Tax Institute event and noted that it was below the reportable threshold.

No gifts or other potential conflicts of interest were disclosed.

## 2.3 Matters for other business

No matters for other business were raised.

## 2.4 Approval of previous Board meeting minutes

The Board endorsed the amended draft minutes from the May meeting with no changes made.

## 2.5 Action items

The Secretary, Mr Michael O'Neill, provided the Board with an update on the status of the three outstanding action items.

The Board agreed that the following two action items were completed (with further details in the CEO Report):

- an external user testing period for the changes to the contact details on the Public Register (01/20252105)
- changes to improve the accuracy of 'relevant professional affiliation' information on the Public Register (02/20252105)

The action item relating to a CPE session to focus on administrative decision making and secrecy obligations (2.5b/20250416) is still in progress due to the lack of availability of AGS. A session aligned with the September Board meeting is being pursued.

# Agenda items: 3 – Matters for decision

## 3.1 Endorsement of the revised strategic pillars and key activities

[redacted] joined the meeting.

The Board endorsed, subject to a number changes, the strategic pillars and key activities descriptions to better focus them on the TPB's role in regulatory practice and on our tax practitioner regulated population.

The Board noted the importance of ensuring that 'DRIVE' elements in the Secretaries Charter of Leadership Behaviour are reflected in the TPB's cultural traits.

With those changes, the Board endorsed the strategic pillars and key activities lists.

## 3.2 TPB content for the ATO Corporate Plan 2025-2026

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## Register of action items

| Agenda Item | Action Items | Responsibility |
|---|---|---|
| Item 3.3: Annual Tax Practitioners Survey results and insights | Action item 01 (20260624) Due July 2026<br>Review the registration and renewal process, including options to automate compliant renewals where appropriate. | Janette Luu<br>s22 [redacted] |

## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 9.47 am AEST and welcomed members and attendees.

### 1.1 Apologies

2. There were no apologies.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures, and the following disclosures were made:
   - Ms Bird disclosed a personal friendship with Anne Collins KPMG Global General Counsel.
   - Mr de Cure and Ms Kelsall have attended KPMG Audit lunches on occasions but have not attended any recently.
   - Ms Kelsall attended three AI-related education training sessions at PWC and Ernst & Young, and a CPA 140th birthday celebration drinks.
   - Ms Sadiq appeared on a radio interview on ABC Radio National in her capacity as a professor at Queensland University of Technology.
   - Ms Anderson disclosed going on the Today Show in her capacity of tax agent, Director of Anderson Tax & Consulting Pty Ltd, and went to CPA 140th celebration event in Sydney (and second one).

### 1.3 Items for other business

4. No items were raised.

### 1.4 Note previous Board meeting minutes

5. The May 2026 Board minutes were confirmed as approved out of session via Convene.

Released under FOI

## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 10:00 am and welcomed all attendees.

### 2.1 Apologies

The Chair noted that Peter Hogan would be an apology for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Craig Stephens advised that with his employer, BDO, consulting to the Commonwealth Government, he would recuse himself from the discussion of agenda item 4.1. Given her past employment with PwC, Judy Sullivan also advised that she would recuse herself during agenda item 4.1

The Secretary and Janette Luu declared that they recently met with representatives from the Indonesian Government and were presented with a pair of Javanese plaques.

No gifts or other potential conflicts of interest were disclosed.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

With two minor amendments recommended by the Secretary, the Board approved the draft minutes of the February Board meeting.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that the action items were completed with:

- the brief on the TPB's compliance program under agenda item 4.4
- the undertaking to commence a data audit will commence in February 2023 and continue it as part of the TPB's data analytics and security compliance improvement programs
- the development of guidance about behavioural expectations of tax practitioners now included on the Professional Practice Committee's work program

The following is a summary of the new actions arising at this meeting:

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## Agenda item: 2 – Meeting Opening

The Board then moved on to agenda item 2.

Andrew Conway joined the meeting at this point but Peter Hogan remained absent from the first formal agenda item - 2.0 Government and Parliamentary matters.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter, the related investigations and the current questions on notice.

## In-camera

Peter Hogan joined the meeting at this point and the in-camera discussion was held from 11:00 am to 12:00 noon.

### 2.1 Apologies

Simone Carton attended both days by videoconference. Phillip Davies attended the Board meeting by videoconference.

There were no other apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Steve Dobson advised that he recently received a $100 gift from The Tax Institute, which was a gift for his attendance the WA Tax Forum. He directed that the gift be donated to LifeLine.

Andrew advised that the Federal Court action brought by the IPA against the IFPA (declared at the 4 October 2023 meeting) has settled and is resolved.

No other gifts or potential conflicts of interest were disclosed.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the February Board meeting without amendment.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the four outstanding action items.

The Board agreed that three of the action items were completed with:

- the Board's feedback provided to the facilitator for the Strategy and Leadership Workshop

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## 2.0 TPB reforms update

The Secretary, Mr Michael O'Neill, and Ms Janette Luu provided an update to the Board on developments with the wider reform program, including updates on breach reporting, whistleblower provisions, TPB and ATO information sharing with prescribed disciplinary bodies (PDBs), changes to the Public Register, current consultations. Ms Luu also provided a status update on the Government's consideration of the TPB's new policy proposal to implement the sanctions and registration reforms.

The Board requested further information about what matters are coming forward under breach reporting and the whistleblower matters. In particular, the Board requested an understanding of what matters were being assessed as significant or significant for breach reporting purposes. Mr O'Neill suggested that this question be addressed as part of a deep dive at the April Board meeting.

The Board noted the updates.

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 2.0/20250312 | Wednesday 16 April 2025 | s22 [redacted] |

Provide the Board with an analysis of:

- breach reports being made to the TPB, including the nature of what is being reported and what is being assessed as significant or not significant.
- Key themes or issues arising from the referrals from ATO Tax Integrity Centre (TIC)/ whistleblower complaints that have been escalated to an existing or a new case.

## 2.1 Government and Parliamentary matters

The Secretary and Janette Luu provided an update to the Board on current Government and Parliamentary matters, including updates on significant compliance matters.

The Board noted the update.

## 2.2 Apologies

There were no apologies for this meeting.

## 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair, Mr Peter de Cure AM, called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.

No gifts or other potential conflicts of interest were disclosed.

## 2.4 Items for other business

The Chair raised the status of the ATO MOU as an item for discussion under agenda item 6.1.

No further matters for other business were raised.

## 2.5 Approval of previous Board meeting minutes

The Board endorsed the draft minutes from the February meeting. No changes were made.

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## Register of action items

| Agenda Item | Action Items | Responsibility |
|---|---|---|
| Item 2.1: Disqualified entity application process | Action item 01 (20260303) Due 31 March 2026<br>Develop threshold criteria (for the tax practitioner applicant and the disqualified entity (DE)) before a DE application can be progressed through the single delegate process. Criteria to be considered by the single delegate, Peter de Cure, out of session. | Janette Luu<br>s22 [redacted] |
| Item 3.1: BCC Submission Process- Revised approach | Action item 02 (20260303) Due (TBC) 2026<br>Seek external legal advice to support the revised approach to the BCC submission process and provide an update to the Board at a future meeting. | Peter Koit<br>[redacted] |
| Item 3.2: TPB Annual Tax Practitioner Survey | Action item 03 (20260303) Due 13 March 2026<br>Circulate a prototype of the revised Annual Tax Practitioner survey to the Board members for final review prior to launch, incorporating feedback provided at the March Board meeting. | [redacted]<br>[redacted] |

## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 1:34pm AEDT and welcomed members and attendees

### 1.1 Apologies

2. No apologies were noted by the Chair.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures, and the following disclosures were made:

    - Ms Anderson advised that she is participating as co-Chair of the ATO's Implementation of the Ombudsman review in a personal capacity.
    - Ms Bird disclosed her honorary role as a member of the Financial Integrity Hub Advisory Board.
    - Ms Carton noted that the ACT Law Society had received correspondence from Treasury regarding Prescribed disciplinary bodies (PDBs). To manage the potential conflict of interest, Ms Carton did not review the correspondence, noting the matter is being handled by a separate team within the ACT Law Society

### 1.3 Items for other business

4. No items for other business were raised.

Released under FOI

## 2.1 Apologies

There were no apologies.

## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Peter de Cure advised that he attended a professional development function with KPMG where lunch was provided.

No potential conflicts of interest were disclosed.

## 2.3 Matters for other business

No matters for other business were raised.

## 2.4 Approval of previous Board meeting minutes

With one minor amendment recommended by Judy Sullivan, the Board approved the draft minutes of the April Board meeting.

## 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that the action items were completed with the:

- TPB's submission to the Senate Inquiry into consultants being updated and lodged
- Corporate Plan being updated to incorporate Board feedback. The Corporate Plan will be discussed later in the meeting at 4.6.
- revised Relationship Management Plan to be presented at the June Board meeting.

The following is a summary of the new actions arising at this meeting:

| Action item: | Due date: | Responsibility: [redacted] |
|---|---|---|
| 2.5/20230517 | Wednesday 21 June 2023 | |
| Present to the Board a proposal re the TPB's future managed service provider. | | |

| Action item: | Due date: | Responsibility: [redacted] |
|---|---|---|
| 4.4/20230517 | Wednesday 21 June 2023 | |
| Present to the Board an ECP status update. | | |

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## Agenda item: 2 – Meeting Opening

The Chair, Mr Peter de Cure AM opened the meeting at 9:40 am and welcomed attendees, noting that the meeting immediately followed the in-camera meeting.

### 2.1 Apologies

Apology from Ms Merran Kelsall AO, however the Board noted Ms Kelsall's email comments regarding the Board papers.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

Mr de Cure called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.

No new declarations were provided regarding conflict-of-interest disclosures in the meeting, however Ms Kelsall notified via email of a contract appointment to Water for the Environment (WESA) 3rd panel review which will run until September 30 but does not see any conflicts of interests.

Mr de Cure declared a gift voucher valued at $100 from the Tax Institute, noting it was below the reportable threshold.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board discussed a minor adjustment to item 4.8 in the April 2025 meeting minutes to make it clear that the draft information sheets relating to digital service providers and artificial intelligence were discussed at the Board meeting and that the matters would be progressed through the PPC in the usual way, before seeking Board endorsement

Via email, Ms Kelsall noted at item 2.2 that other member had memberships of professional associations listed and notified memberships to the associations below to be included in the minutes:

- FCPA
- FCA
- FAICDLife
- FFin

The minutes were also to be adjusted to reflect that Mr Michael O'Neill, Ms Janette Luu and Mr Peter Koit made disclosures of interests, rather than association membership.

### 2.5 Action items

The Chair acknowledged action item 2.5b/20250416 is still in progress awaiting response from the Australian Government Solicitor (AGS) and that action item 2.5c/20250416 regarding Board engagement is an ongoing piece, with work underway to hold BCC meetings on site and introductions of new board members at all staff meetings.

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## Register of action items

| Agenda Item | Action Items | Responsibility |
|---|---|---|
| **Item 2.3: Proposal for Board member access to the TPB IT system** | **Action item 01 (20260520) Due 17 July 2026** Develop a documented transition plan for the IT system implementation, including design, pilot testing with a small number of Board members, and incorporation of feedback prior to broader rollout. | Janette Luu s22 [redacted] |

## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 9.01 am AEST and welcomed members and attendees.

### 1.1 Apologies

2. The Chair noted an apology from Kerrie Sadiq.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures, and the following disclosures were made:
    - The Chair noted his attendance at a KPMG AI information session
    - Ms Kelsall attended a sustainability reporting event at PwC

### 1.3 Items for other business

4. The Chair raised the need for general guidance on the appropriate use of artificial intelligence (AI) by tax practitioners when responding to the Board. Similar to the TPB's general guidance, tax practitioners need to also exercise their professional judgement.
5. Ms Luu confirmed this will be considered further, particularly as part of the finalisation of the draft AI guidance and the associated key communications messages.

### 1.4 Note previous Board meeting minutes

6. The April 2026 Board minutes were confirmed as approved out of session via Convene. The Board expressed support for the out-of-session approval process.

### 1.5 Action items

7. The Board noted the progress and completion status of action items as outlined in the 'Consolidated Action Items' Register. The following key points were discussed:

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 10:00 am and welcomed attendees, including the three new Board members, Simone Carton, Phillip Davies and Kerrie Sadiq, who were attending their first meeting.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including the recent interactions with Parliament, the schedule of reform and further updates on the PwC matter.

The Board also discussed the amendments, which had been moved by The Greens that morning, to the *Treasury Laws Amendment (2023 Measures No. 1) Bill 2023*, including provisions relating to community representatives and breach reporting requirements for tax practitioners in relation to their own, as well as other tax practitioners, compliance with the Code of Professional Conduct.

### 2.1 Apologies

There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures. The Secretary noted recent updates to gifts and benefits declarations by the Australian Public Service Commission.

All Board members covered or reiterated their standing disclosures of interest, including the following from the new Board members:

- Simone Carton – As Chief Executive Officer of the ACT Law Society, Simone noted the ongoing collaboration between the ACT Law Society and the NSW Law Society lead. Given the NSW Law Society's status of TPB recognised association there could be a perceived or potential conflict.
- Phillip Davies – Deputy Chair of Conduct Commission for Financial Advice Association Australia, a TPB recognised association.
- Kerrie Sadiq – a current member of the CPA, CAANZ and the Tax Institute, is currently a Board Member of the Tax Institute's education subsidiary HEPCo and as Chair of its Academic Board, employed full time by QUT an education provider with TPB recognised courses, was involved in QUT's submission to the TPB for that recognition and was involved in UQ's submission for recognised courses

No gifts or other potential conflicts of interest were disclosed.

### 4.4 TPB's delegations and authorisations framework

The Board discussed agenda item 4.4 was discussed at this point to allow for full participation of Andrew Conway who was overseas.

The Secretary provided an overview of the delegations and authorisations. The Board discussed the engagement of the Chair, the Board and the TPB senior executives with sensitive or higher risk cases, which the Board accepted may include those with significant impact on co-regulators.

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Andrew Conway did not attend agenda items 2.0 Government and Parliamentary matters and 2.1 TPB reform updates.

## 2.0 Government and Parliamentary matters

The Secretary and Janette Luu provided an update to the Board on current Government and Parliamentary matters, including updates on the PwC matter and the related investigations.

The Board requested that significant cases be allocated to specific BCC meeting dates in 2025 with specific Board members to attend and that placeholders be circulated.

The Board also highlighted the need to ensure that we document the basis for any changes in our compliance processes that depart from the standard approach.

The Board noted the update.

## 2.1 TPB reforms update

Janette provided an overview of the developments with the reform process, including the recently released final report from the Parliamentary Joint Committee: Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry.

She covered the key recommendations and observations relevant to the TPB. A copy of the PowerPoint that was shared with the Board is contained in Attachment A to these minutes.

Due to limited time, the Board decided to receive the remaining reforms update at the end of the Board meeting.

## 2.2 Apologies

Andrew joined the meeting starting at this agenda item.

There were no apologies for this meeting.

## 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Simone Carton advised that she had recently been appointed to the board of Relationships Australia NSW.

No gifts or other potential conflicts of interest were disclosed.

## 2.4 Matters for other business

No matters for other business were raised.

## 2.5 Approval of previous Board meeting minutes

The Board approved the draft October Board meeting minutes, subject to the following two changes:

- simplify the explanation of the Counsel advice to TPB agenda item
- correct that Simone did attend the in camera meeting on 8 October

With those changes, the draft minutes were approved.

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| | Action Items | Responsibility |
|---|---|---|
| Item 3.4: Strategy for Unregistered Providers and Advisors | Action item 07/20251112: (January/February 2026)<br>Develop a tax practitioner webinar that is focussed on 'how to protect your practice'. Webinar topics would include the following topics:<br>• The engagement of disqualified entities and tame agents<br>• being involved in arrangements impacting vulnerable taxpayers, such as early release of super<br>• Know your client / proof of identity | [redacted] |

## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 9:00am AEDT and welcomed attendees

### 1.1 Apologies

2. The Chair noted no apologies and acknowledged the virtual attendance of Mr Phillip Davies, Mr Steve Dobson, Ms Merran Kelsall. The Chair also welcomed [redacted], Director of Corporate Services and introduced her to the Board.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures and the following disclosures were made:
   - Ms Bird advised that she has been appointed to the Compliance Committee for Sandhurst Trustees, the funds management business of Bendigo and Adelaide Bank.
   - Mr Dobson advised that he has been appointed as a member of the advisory board for the World Police and Fire Games.
   - Mr Davies advised that he has been appointed to the Administrative Review Tribunal (ART) from 3 February and noted that this appointment should be treated as an ongoing conflict to be disclosed at all meetings until his departure from the TPB Board.
4. The Chair noted the disclosures and agreed that Mr Davies' ART appointment is to be treated as an ongoing conflict and disclosed at future meetings while he remains as Board member.

### 1.3 Matters for other business

5. The Chair called for any items of other business. No additional matters were raised.

### 1.4 Approval of previous Board meeting minutes

6. The Chair noted that the minutes of the previous Board meeting had been circulated.

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The Chair opened the meeting at 9:30 am and welcomed attendees. He noted that Peter Hogan and Judy Sullivan had recused themselves from the first formal agenda item - 2.0 Government and Parliamentary matters.

## 2.0 Government and Parliamentary matters

With Peter Hogan and Judy absent from the room, the Board discussed the ongoing Government and Parliamentary matters, including the recent interactions with the Senate, the schedule of reform and further updates on the PwC matter.

PwC issues are subject to ongoing review in other agencies, including AFP and ASIC. TPB's current reviews are focussed on a group of PwC leadership personnel, including some former partners. Issues to be reviewed may include confidentiality, conflict management, integrity, particular tax schemes (e.g., R&D), LPP/ multi-disciplinary, governance and supervision. These reviews involve extensive evidence and analysis, which will inform the risk assessment and treatment of any PwC entities.

## 2.1 Apologies

There were no apologies for this meeting.

## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Andrew advised that the organisation that is CEO of, Institute of Public Accountants (IPA), is currently involved in a legal dispute with Institute of Financial Professionals Australia (IFPA) and he will recuse himself from any discussion about IFPA at this and future meetings.

No gifts or other potential conflicts of interest were disclosed.

## 2.3 Matters for other business

No matters for other business were raised.

## 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the August Board meeting.

## 2.5 Action items

The Secretary provided the Board with an update on the status of the nine outstanding action items.

The Board agreed that action items were completed with:

- the paper under agenda item 4.1 regarding the proposed stakeholder engagement policy
- the feedback received from Board members about the draft ASIC and TPB memorandum of understanding and the draft Annual Report.

The costs/ benefits of Convene or other relevant systems for Board papers are still being evaluated.

The following is a summary of the new actions arising at this meeting:

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## Agenda item: 1 – In camera

The in camera meeting was held in the L17.704 meeting room on 8 October 2024 (4-5pm). Andrew Conway and Simone Carton were unavailable and did not attend the in-camera session.

## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:15 am and welcomed attendees, including Simone Carton who was joining by telepresence.

The TPB Board acknowledges that Andrew Conway (AC) has a "material personal interest" under the *Public Governance, Performance and Accountability Act 2013*.

Accordingly, all members of the Board aside from AC have determined that AC will not attend certain sessions of the Board meeting as set out below.

Andrew Conway did not attend agenda items 2.0 Government and Parliamentary matters and 2.1 TPB reform updates.

### 2.0 Government and Parliamentary matters

The Secretary and Janette Luu provided an update to the Board on current Government and Parliamentary matters, including updates on the PwC matter and the related investigations.

The Board noted the update.

### 2.1 TPB reforms update

Janette provided an overview of the developments with the reform process, including updates on the implementation of the revised Code Determination and the status of the TPB's funding proposal to support the implementing of impending reform.

The Board requested that planning commence for a strategy day with the Board and TPB executive in early 2025.

The Board noted the reform update.

### 2.2 Discussion with the Inspector-General of Taxation and Taxation Ombudsman (IGTTO)

Andrew joined the meeting via telepresence

Ms Ruth Owen CBE was recently appointed as IGTTO for 5 years from 15 July 2024.

Ruth reported on and the Board discussed a number of issues including:

- the small number of TPB-related cases handled by the Ombudsman compared to the ATO
- her desire to improve data sharing between the ATO and her office
- the relationships with the ATO, the new Commissioner and the tax profession
- an initiative to simplify their processes to deal with a backlog of cases
- a new focus on research that will have broad interest across the community

The Board noted the presentation and thanked Ruth for her attendance.

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## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

4. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures and no disclosures were made.

## 2.3 Matters for other business

5. No other matters for other business were raised.

## 2.4 Approval of previous Board meeting minutes

6. The Board approved the previous Board meeting minutes, subject to the following changes:

- Paragraph 7, third dot point – remove the words 'which has been hindered by the delay in Government finalising the prescribed disciplinary body regime (para 28)'
- Paragraph 11 – add in a new first dot point to say 'making it clear that ethical considerations are critical'. This revised wording should be reflected in the action items as well.
- Paragraph 23 – remove 'to the' in the second line

## 2.5 Action items

7. The Board noted the progress/completion of certain action items as identified on the 'Consolidated Action Items' table. The following key points were made:

a. Action item 2.5b/20250416: the upcoming TPB CPE training in November should also cover the application of the freedom of information laws to the TPB's work.

b. Action item 04/20250903: the Board requested the following changes in relation to the metrics under the performance measures:

- measures that were time based,
- consideration of whether the metrics need to specifically address unregistered preparers and digital service providers, and
- in measuring whether sanctions are appropriate, non-litigation outcomes need to be recognised, for example, informal sanctions.

The Board also noted the following:

- the need for data to support that there is consistent decision making in the BCC,
- ensuring that the advice from Legal Unit at the BCC is clear, practical and to the point based on precedential information, allowing the BCC to be well briefed before making a decision,
- to manage complainant expectations, TPB's website information needs to be clear that not all complaints lodged will receive a detailed response, however, all complaints provide useful and important intelligence.
- the importance of the Board having visibility of investigation period stage gates – for example, notification of investigations that are taking more than 6 months.

There was also a brief discussion about the functionality of the TPB's Public Register and how non-termination sanctions (e.g. suspensions and orders) are displayed.

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## Agenda item: 1 – In camera

The in camera meeting was held in the L9.716 meeting room on 3 September 2024 (4-5pm).

## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:30 am and welcomed attendees. Due to conflict-of-interest considerations, Andrew Conway recused himself from 2.0 Government and Parliamentary matters and the first half of 2.1 TPB reform updates.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter and the related current investigations.

### 2.1 TPB reforms update

The Secretary and Janette Luu provided an overview of the developments with the reform process, including an update regarding the status of the Minister's Code Determination and status of matters that form part of the Government's reform response to the PwC tax leaks scandal. Janette also provided the Board with an update on the costing justification work that was currently being undertaken to support a funding request to enable the TPB's to implement the upcoming legislative reforms. The Board provided their support for the approach and methodology adopted.

Andrew rejoined the meeting after this discussion and Janette continued with the update on the TPB's implementation of legislated reforms, including:

- annual registration and associated fees
- special account arrangements
- whistleblower protections
- amendment to the register to rename the "terminated" tag

There was discussion about the role of the Board in supporting the implementation of the Government's reform program and priorities. The Board noted the reform update.

### 2.2 Apologies

There were no apologies for this meeting.

### 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Debra Anderson advised that she had recently been appointed, in her personal capacity, to the ATO Cyber Security Stakeholder Group.

No gifts or other potential conflicts of interest were disclosed.

### 2.4 Matters for other business

No matters for other business were raised.

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## Agenda item: 1 – In camera

1. The in-camera meeting was held on 2 September 2025 (4:00-5:00pm).

## Agenda item: 2 – Meeting Opening

2. The Chair, Peter de Cure AM, opened the meeting at 9:00am and welcomed attendees

### 2.1 Apologies

3. The Chair noted Michael O'Neill and Amanda Gascoigne as apologies. Merran Kelsall and Steve Dobson joined the meeting via video.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

4. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.
5. Debra Anderson disclosed that she is now a member of CPA Australia.

### 2.3 Matters for other business

6. Ms Anderson raised 'contact details on the TPB Public Register' as an item for other business.

### 2.4 Approval of previous Board meeting minutes

7. The Board approved the July draft minutes, with the following changes:
   - Substitute the PPC meeting update to reflect the content in the September CEO Business Report
   - Ensure that the information provided by John Ford remains at a high level
   - Include that the RPA Committee also considered the efficiency of the RPA process, (para 29)
   - Change the word 'team' to 'Committee' (para 28)
8. The Board also requested some procedural updates in relation to Board and Committee meeting papers

| Action item: 01/20250903 | Due date: ASAP reflected for the next Board Meeting | Responsibility: [redacted] |
|---|---|---|

Amend the Secretariat and all Committee procedures to include the following key steps:

a. Draft minutes from Board and all Committee meetings to be circulated (via the Review room in Convene) to all Board members within 8 days of a meeting for Board consideration
b. In addition to the standard notification issued by Convene, once papers are made available on Convene, an email is to be sent to all Board members to:
   - Let them know the papers are available on Convene; and
   - Attached a word or PDF version of the agenda as a standalone document

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:30 am and welcomed all attendees.

### 2.1 Apologies

There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

In relation to agenda item 3.1 (Proposed submission – inquiry into consultancy services) prepared by the TPB Executive, Craig Stephens, Judy Sullivan and Peter Hogan advised that, due to either their previous or current connection to organisation's that providing consulting services to the Commonwealth Government, they would recuse themselves from the discussion of that agenda item.

Given their past connection with PwC, Judy and Peter Hogan also advised that they would recuse themselves during agenda item 4.1 (Government and Parliamentary matters).

No gifts or other potential conflicts of interest were disclosed.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the March Board meeting.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the three outstanding action items.

The Board agreed that the action items were completed with:

- the undertaking that the updated risk register will be presented with the Commonwealth Risk Management Framework report to the TPB ARC at their August meeting
- the draft submission under agenda item 4.1
- the brief under agenda item 4.4

The following is a summary of the new actions arising at this meeting:

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 3.1/20230419 | Friday 21 April 2023 | Michael O'Neill and Janette Luu |
| Update the submission to the Senate Inquiry into consultants to incorporate the following:<br>• The Government's support to progress the James Review, in particular, increasing the TPB's sanction and compliance powers | | |

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## Agenda item: 2 – Meeting Opening

### 2.1 Apologies

Andrew Conway joined the meeting at the start of this agenda item.

There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Peter de Cure advised that he was a guest at a KMPG professional development committee lunch, which he valued at $150. He also received a bottle of wine after visiting an Adelaide law firm, which was also valued at $150.

No other gifts or potential conflicts of interest were disclosed.

### 2.3 Matters for other business

No matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board members noted Simone Carton and Phillip Davies were not apologies from the April Board meeting, rather they attended the meeting by video.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the eight outstanding action items.

The Board agreed that four of the action items were completed with:

- the finance strategy briefing under agenda item 4.1
- the adjustments to the BCC arrangements
- the speaking event strategy briefing under agenda item 2.5(1)
- the TPB and ATO relationship briefing under agenda item 4.3

The previous action items relating to a potential replacement of Convene will be merged into a new action item (3.1b/20240417).

There were also updates on the existing action items relating to risk management and the TPB's new People Plan, which remain in progress.

## Agenda item: 3 – Matters for decision

### 3.1 Convene replacement

s22 [redacted] provided the Board with an overview of Board Connect, a board management tool identified by Corporate Services, Investigations and Enforcement and Technology as a potential replacement of Convene.

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## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:00 am and welcomed attendees, including Simone Carton who was joining by telepresence. Due to conflict-of-interest considerations, Andrew Conway and Peter Hogan recused themselves from the first two formal agenda items - 2.0 Government and Parliamentary matters and 2.1 TPB reform updates.

### 2.0 Government and Parliamentary matters

The Board discussed the ongoing Government and Parliamentary matters, including updates on the PwC matter and the related current investigations.

The Board also received an update ongoing Parliamentary considerations, including the inquiry into consulting services and the next Senate Estimates hearing which the TPB is scheduled to attend on 3 June 2024.

### 2.1 TPB reforms update

The Secretary and Janette provided an overview of the developments with the reform process, including updates on the following topics since the brief was finalised:

- annual registration and associated fees
- special account arrangements
- whistleblower protections
- public register changes
- the recognition of associations, including that Treasury may decide to cease recognition in which case, any future arrangements will need to pick up the existing framework focussing on engagement, supervision and control
- the recent release of a public consultation paper seeking to enhance the ATO and TPB's investigation and information gathering powers
- secrecy laws review
- the progress of the sanctions regime review
- the status of the Code of Professional Conduct determination

Janette provided an overview of the analysis the TPB would need to undertake to ensure the TPB has appropriate funding to implement a number of the key reforms as part of a MYEFO 2024 announcement. Janette also advised that this work had already commenced and the outcomes of the analysis would be presented to the Board at a future meeting.

The Board noted the reform update.

### 2.2 Apologies

Peter Hogan and Andrew joined the meeting at the start of this agenda item.

There were no apologies for this meeting.

### 2.3 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Debra Anderson advised that she had recently applied, in her personal capacity, to be on the ATO Cyber Security Stakeholder Group.

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The Chair advised that he recently received a $100 gift from The Tax Institute, which was a gift for his attendance at an event in Adelaide. He directed that the gift be donated to LifeLine.

No other gifts or potential conflicts of interest were disclosed.

## 2.4 Matters for other business

The Secretary suggested two items for other business – the Fraud Fusion Taskforce and the International Ethics Standards Board for Accountants.

No other matters for other business were raised.

## 2.5 Approval of previous Board meeting minutes

The Board approved the draft minutes of the April Board meeting without amendment.

## 2.6 Action items

The Secretary provided the Board with an update on the status of the outstanding action items, including those items that were completed.

Under action item 3.1b/20240417, the TPB continues to explore a possible replacement of Convene and will progress that project along the lines of the plan under agenda item 4.2. The Secretary noted that s22 [redacted] had decided to return to the ATO and that the TPB has identified a possible longer term replacement with [redacted] acting in the role of Director of Corporate Services in the interim.

# Agenda item: 3 – Matters for decision

## 3.1 TPB's Finance Strategy and Policy

Tuan Nguyen joined the meeting for this agenda item. The Secretary provided the Board with an overview of the Finance Strategy, including:

- the support of the new finance system provided by the established ATO framework
- the special account process and the key consideration of how in practice it works/will work with the ATO for the ACNC and the TPB

The Board noted the Finance Strategy and Policy and requested the establishment of a temporary and transitional finance working group to oversee the implementation of the special account. The Board resolved that the Working Group would be chaired by Andrew Conway and include Peter Hogan and Phillip Davies as members, with the first meeting to take place before the June Board meeting.

| Action item: | Due date: | Responsibility: |
|---|---|---|
| 3.1/20240522 | Wednesday 5 June 2024 | Michael O'Neill, Janette Luu. [redacted] |

Establish a temporary finance working group to ensure that there is appropriate implementation of the TPB's new financial arrangements. The chair of the working group will be Andrew Conway, supported by Phillip Davies and Peter Hogan.

First meeting to occur as soon as possible so that a work program and draft terms of reference can be discussed at the June Board meeting.

Key items for the working group to consider could include:

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The Chair, Mr Peter de Cure AM opened the meeting at 9:00 am and welcomed attendees, in particular, the newly joined Board members, Joanna Bird, Amanda Gascoigne and Merran Kelsall AO. The Chair noted the significant expertise and experience of the new members and welcomed their appointment to the Board.

## 2.1 Apologies

There were no apologies for this meeting.

## 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

Mr de Cure called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures.

With the three new Board members at their first meeting, all members summarised their existing declarations, which are as follows:

Ms Merran Kelsall

Directorships:

- Dementia Australia, Chair
- IFRS Advisory Council, Chair
- Australian Red Cross Lifeblood, Director
- Medical Indemnity Protection Society Ltd (MIPS), Director
- Companies associated with the Beaurepaire family, Chair
- Tarrawarra Museum of Art, Director (Honorary)

Personal:

- Kelsall Consulting Pty Ltd, Director
- Kelsall Superannuation Fund, Trustee and Beneficiary

Ms Kerrie Sadiq

Full time faculty member at Queensland University of Technology (QUT). Teaching: Current and future registered tax practitioners may have been taught a tax subject by me.

Full time faculty member at Queensland University of Technology (QUT). Research and academic responsibilities: Editor and contributor to academic journals, conferences, speaking events, textbooks, blogs, etc. as part of academic role. I do not contribute any material or comment on TPB matters.

Former Chair of The Tax Institute education board and board member of HEPCo (TTI Education subsidiary). Graduation of students of TTI education programs may have been certified by me.

Member of the following professional associations:

- TTI
- CPA
- CAANZ
- GAICD

Ms Debra Anderson

Director, Anderson Tax & Consulting Pty Ltd
Member, ASIC Financial Services & Credit Panel
Member, Institute of Public Accountants
Member, The Tax Institute

Ms Joanna Bird

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Uses a tax agent to assist with my personal tax affairs and those of an estate for which I am executor
Works as a regulatory consultant

Mr Steve Dobson
Member of Financial Advice Association of Australia.
Member of SMSF Association.
Member of Australian Institute of Company Directors.
ASIC Authorised Representative 241442 of Consultum Financial Advisers Pty Ltd AFSL 230323.
Director, Dobson Financial Planning Pty Ltd.
Adviser Consultative Committee Member, Rhombus Advisory (part owned by Insignia Financial Ltd).
Senate Member, and Audit & Risk Committee member, Murdoch University.
Chair, WA Greyhounds.
Board Member, Willetton Premier Cricket Club Inc.
Justice of the Peace, WA Govt.

Ms Amanda Gascoigne
CA ANZ Trans-Tasman Public Practice Advisory Committee (intends to resign this position)
CA ANZ NSW Public Practice Advisory Panel (intends to resign this position)
CA ANZ Practice Peer Support Program Australian Mentor (intends to resign this position)
CA ANZ various committees including Smaller Practice Tax Team, Smaller Practice Champion Member Group (intends to resign this position)
CA ANZ member
IPA Australia
ATO GST Stewardship Committee Co-Chair
Principal, Amanda Gascoigne Consulting
Orange IQ (has referred a small number of clients and colleagues to OrangeIQ)
Dext Advocate (previous participation)
Tax Fitness (previous referral arrangement)
Intuit QuickBooks (previously collaborated on educational content)
Ignition (previously collaborated on educational content)
XERO (previously received a free subscription, which will be converted to a paid subscription)
MYOB (previously had access to a complimentary MYOB Partner file, which will be cancelled)

Mr Phillip Davies
Deputy chair Conduct Commission Financial Advice Association of Australia (FAAA)

Ms Simone Carton
CEO, ACT Law Society
Non Executive Director, Asthma Australia
Non Executive Director, Relationships Australia NSW

Mr O'Neill, Ms Luu and Mr Koit also made disclosures of interest.

The Chair advised that following appointment of the new Assistant Treasurer, the TPB would send a minute to the Minister to provide a declaration of conflicts of interest for all Board members.

No gifts or potential conflicts of interest were disclosed.

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## Register of action items

| Agenda Item | Action Items | Responsibility |
|---|---|---|
| Item 3.1: BCC Simplification process update and discussion | Action item 01 (20260414) Due 20 May 2026<br>Explore options to onboard all Board members to TPB systems, including Outlook and SharePoint, to support access to Board papers, communication and document management. | Janette Luu<br>s22 |
| Item 3.2: Secretary and Business Report (Sanctions reform) | Action item 02 (20260415) Due 20 May 2026<br>Once the Bill has passage, engage the Board to discuss how the Board may seek to apply the new sanctions. In doing so, the Board will need to take into consideration the sanction powers under the current law and administrative matters, such as timeliness of decision making and associated costs. | Janette Luu |

## Agenda item: 1 – Welcome and governance obligations

1. The Chair, Peter de Cure AM, opened the meeting at 9.01 AEST and welcomed members and attendees

### 1.1 Apologies

2. The Chair noted an apology from Merran Kelsall.

### 1.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

3. The Chair called for notification from the Board members of the receipt of any gifts, benefits or conflict of interest disclosures, and the following disclosures were made:
    - Ms Gascoigne attended an MYOB luncheon on AI
    - Ms Anderson attended a CPA Anniversary dinner

### 1.3 Items for other business

4. The Chair reflected on discussions from the In-Camera meeting on 14 April and noted that the matters discussed there required a broader strategic and prioritisation discussion.

### 1.4 Note previous Board meeting minutes

5. The March 2026 Board minutes were confirmed as approved out of session via Convene.
6. The Board reaffirmed its preference for continuing to use current process for reviewing minutes, noting the importance of clear structure, conciseness and focus on material decisions and discussions. The Board also discussed emerging tools, including AI-assisted transcription, noting that there may be limitations in hybrid scenarios or in-person meetings where multiple speakers were present in the same room.

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## Agenda item: 1 – In-camera

The in-camera discussion was held in person on 29 August 2023 from 4:00pm to 5:00pm.

## Agenda item: 2 – Meeting Opening

The Chair opened the meeting at 9:30 am and welcomed attendees. He noted that Peter Hogan and Judy Sullivan would recuse themselves from the first formal agenda item - 2.0 Government and Parliamentary matters.

### 2.1 Apologies

There were no apologies for this meeting.

### 2.2 Disclosures of conflicts of interest, gifts, hospitality and any other benefits

The Chair called for notification from the Board members of the receipt of any gifts, benefits, or conflict of interest disclosures.

Steve advised that he may own shares in the same company as the new CEO of CA ANZ. He undertook to check this possible conflict but based upon the initial information, the Board did not consider that this would be a material conflict.

No gifts or other potential conflicts of interest were disclosed.

### 2.0 Government and Parliamentary matters

With Peter Hogan and Judy absent from the room, the Board discussed the ongoing Government and Parliamentary matters, including the recent interactions with the Senate, the schedule of reform and further updates on the PwC matter.

### 2.3 Matters for other business

Janette raised the issue of the proposed MOU with ASIC as a matter for other business.

No other matters for other business were raised.

### 2.4 Approval of previous Board meeting minutes

The Board approved the draft minutes of the July Board meeting, with amendments, as suggested by Michael O'Neill.

### 2.5 Action items

The Secretary provided the Board with an update on the status of the nine outstanding action items.

The Board agreed that action items were completed with:

- the introduction of Two Factor Authentication in Convene
- advice received regarding the Assistant Treasurer's availability to attend a future Board meeting
- the update the TPB's current formal instruments of delegation

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| Date of Board Meeting (Declaration) | Declaration Source | Board member | Interest Category (Financial / Professional / Personal / Family / Governance / Other) | Entity/Organisation | Nature and Extent of Interest | Relationship to TPB Affairs | Board Meeting considered | Board Determination | Management Strategy | Date Last Reviewed | Next Review Date |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 29-Jul-26 | Declared at Board meeting | Merran Kelsall | Personal | KPMG | Ms Kelsall disclosed that her husband had previously been a director of KPMG from around 1999 to 2002 in the consulting division, and had subsequently undertaken contractor work, including work involving ASIC | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived conflict if relevant matters arise | 29-Jul-26 | 24-Aug-26 |
| 29-Jul-26 | Declared at Board meeting | Merran Kelsall | Professional | CPA Australia | Ms Kelsall AO declared that she attended CPA Australia's 140th anniversary celebration drinks on 11 June 2026 and spoke briefly at the event. | These organisations represent or engage with the tax profession and may have matters before, or of interest to the TPB | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived conflict if relevant matters arise | 29-Jul-26 | 24-Aug-26 |
| 29-Jul-26 | Declared at Board meeting | Joanna Bird | Professional | Arts Law Centre | Ms Bird disclosed that she is a director of the Arts Law Centre, a charity providing subsidised legal advice to artists and art organisations | No direct relationship to TPB affairs identified. Interest to be declared if any matter involving the Arts Law Centre, its advisers or related legal/regulatory issues comes before the TPB | Disclosure noted by the Board | No further action required | Member to declare any future or acutal or perceived conflict if relevant matters arise | 29-Jul-26 | 24-Aug-26 |
| 29-Jul-26 | Declared at Board meeting | Joanna Bird | Professional | Financial Integrity Hub (Macquarie University) | Ms Bird disclosed that she is a member of the Advisory Board of Macquarie University's Fianancial Integrity Hub. | The Financial Integrity Hub undertakes work relating to financial integrity issues and may intersect with the TPB's regulatory functions | Disclosure noted by the Board | No further action required | Member to declare any future or acutal or perceived conflict if relevant matters arise | 29-Jul-26 | 24-Aug-26 |

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| 3-Aug-26 | Declared at Board meeting | Kerrie Sadiq | Professional | Queensland University of Technology (QUT) | Ms Sadiq disclosed that she received hospitality while attending a book launch in her capacity as a Tax Professor, rather than as a TPB Board member. She noted that she had contributed to two chapters of the book and that light refreshments were provided at the event. The Board agreed that, until a more formalised process is in place, all hospitality should be declared, regardless of value. | No direct relationship to TPB affairs identified | Disclosure noted by the Board | No further action required | Members to declare receipt of hospitality | 29-Jul-26 | 24-Aug-26 |
| 24-Jun-26 | Declared at Board meeting | Joanna Bird | Personal | KPMG | Ms Bird disclosed a personal friendship with Anne Collins KPMG Global General | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | Board determined that Ms Bird complete a COI Management Plan | Ms Bird has completed and signed a COI Management Plan | 24-Jun-26 | 24-Aug-26 |
| 24-Jun-26 | Declared at Board meeting | Merran Kelsall Peter de Cure | Professional | KPMG | The Chair and Ms Kelsall have attended KPMG Audit lunches on occasions but have not attended any recently. | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 24-Jun-26 | 24-Aug-26 |
| 24-Jun-26 | Declared at Board meeting | Merran Kelsall | Professional | PWC, Ernst & Young, CPA | Ms Kelsall attended three AI-related education training sessions at PWC and Ernst & Young, and a CPA 140th birthday celebration drinks. | These organisations represent or engage with the tax profession and may have matters before, or of interest to the TPB | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived conflict if relevant matters arise | 24-Jun-26 | 24-Aug-26 |
| 24-Jun-26 | Declared at Board meeting | Kerrie Sadiq | Professional | ABC Radio | Ms Sadiq appeared on a radio interview on ABC Radio National in her capacity as a professor at Queensland University of Technology. | Public commentary on tax administration and the profession may relate to TPB's regulatory functions | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 24-Jun-26 | 24-Aug-26 |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 24-Jun-26 | Declared at Board meeting | Deb Anderson | Professional | Today Show TV | Ms Anderson disclosed going on the Today Show in her capacity of tax agent, Director of Anderson Tax & Consulting Pty Ltd, and went to CPA 140th celebration event in Sydney (and second one). | Public commentary on tax administration and the profession may relate to TPB's regulatory functions | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 24-Jun-26 | 24-Aug-26 |
| 20-May-26 | Declared at Board meeting | Peter de Cure | Professional | KPMG | The Chair noted his attendance at a KPMG AI information session | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 20-May-26 | 24-Aug-26 |
| 20-May-26 | Declared at Board meeting | Merran Kelsall | Professional | PWC | Ms Kelsall attended a sustainability reporting event at PwC | PWC is subject to current TPB investigations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 20-May-26 | 24-Aug-26 |
| 15-Apr-26 | Declared at Board meeting | Amanda Gascoigne | Professional | MYOB | Ms Gascoigne attended an MYOB luncheon on AI | MYOB is a key stakeholder in the tax practitioner ecosystem and engages with matters relevant to the TPB's regulatory role | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 15-Apr-26 | 24-Aug-26 |
| 15-Apr-26 | Declared at Board meeting | Deb Anderson | Professional | CPA | Ms Anderson attended a CPA 140th Anniversary dinner | CPA Australia is a recognised professional association representing tax practitioners and regularly engages with the TPB | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 15-Apr-26 | 24-Aug-26 |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 15-Apr-26 | Declared at Board meeting | Merran Kelsall | Professional | CPA | Ms Kelsall attended the CPA 140th Anniversary dinner on her own behalf, at her own cost and not as a representative of TPB. | CPA Australia is a recognised professional association representing tax practitioners and regularly engages with the TPB | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 15-Apr-26 | 24-Aug-26 |
| 3-Mar-26 | Declared at Board meeting | Deb Anderson | Professional | ATO | Ms Anderson advised that she is participating as co-Chair of the ATO's Implementation of the Ombudsman review in a personal capacity. | The ATO is the TPB's administering authority and a key government stakeholder. | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 3-Mar-26 | 24-Aug-26 |
| 3-Mar-26 | Declared at Board meeting | Joanna Bird | Professional | Financial Integrity Hub | Ms Bird disclosed her honorary role as a member of the Financial Integrity Hub Advisory Board. | The Financial Integrity Hub undertakes work relating to financial integrity issues and may intersect with the TPB's regulatory functions | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 3-Mar-26 | 24-Aug-26 |
| 3-Mar-26 | Declared at Board meeting | Simone Carton | Professional | ACT Law Society | Ms Carton noted that the ACT Law Society had received correspondence from Treasury regarding Prescribed disciplinary bodies (PDBs). To manage the potential conflict of interest, Ms Carton did not review the correspondence, noting the matter is being handled by a separate team within the ACT Law Society | The ACT Law Society has an interest in legislative and regulatory matters thay may intersect with the TPB's regulatory framework | Disclosure noted by the Board | No further action required | To manage the potential conflict of interest, Ms Carton did not review the correspondence, noting the matter is being handled by a separate team within the ACT Law Society | 3-Mar-26 | 24-Aug-26 |

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| Board member | Interest Category (Financial / Professional / Personal / Family / Governance / Other) | Entity/Organisation | Nature and Extent of Interest | Relationship to TPB Affairs | Board Meeting considered | Board Determination | Management Strategy | Date Last Reviewed | Next Review Date | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| Merran Kelsall<br>Peter de Cure | Professional | KPMG | The Chair and Ms Kelsall have attended KPMG Audit lunches on occasions but have not attended any recently. | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 24-Jun-26 | 24-Aug-26 | - |
| Peter de Cure | Professional | KPMG | The Chair noted his attendance at a KPMG AI information session | KPMG is subject to current TPB investiagations and regulatory matters | Disclosure noted by the Board | No further action required | Member to declare any future actual or perceived confliect if relevant matters arise | 20-May-26 | 24-Aug-26 | - |
| Peter de Cure | Professional | CPA | Mr de Cure advised that his term on the Remuneration Tribunal of South Australia had reently ended. | | | | | 7-Feb-24 | 24-Aug-26 | |
| Peter de Cure | Professional | SuperGuardian | Peter de Cure advised that he was recently contacted by representatives from SuperGuardian seeking a meeting regarding a compliance matter that came to the attention of the TPB. While Peter was familiar with these representatives from his work within the Adelaide financial services community, he did not think it appropriate to meet and declined their invitation. | | | | | 1-Feb-23 | 24-Aug-26 | |

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| Date declared | Declaration Source | Board member | Position | Interest Category (Financial / Professional / Personal / Family / Governance / Other | Entity/Organisation | Nature and Extent of Interest | Relationship to TPB Affairs | Material Personal Interest (PGPA) Yes/No | Pecuniary Interest (TASA s60-50) Yes/No | Board Meeting considered | Board Determination | Management Strategy | Status Active/Closed | Date Last Reviewed | Next Review Due | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26-Jun-26 | COI Management Plan | Peter de Cure | TPB Chair | Professional | KPMG | Possible professional interest identified. The interest has been disclosed and is subject to an approved conflict management arrangement. The Chair will manage the interest in accordance with the agreed controls and any subsequent Board or Committee determinations. The matter will be reviewed periodically and if circumstances change. | The interest relates to TPB affairs because KPMG is currently the subject of a TPB investigation. Mr de Cure's prior professional interactions with KPMG may give rise to a perceived COI in relation to any Board or Committee discussion, access to information or decision-making concerning the KPMG investigation. | Yes- recommended, as the interest relates to TPB affairs and requires management to protect impartiality | No, based on information provided, no direct or indirect pecuniary interest is identified in the management plan | To be considered/endorsed by the Board or relevant Committee at the next available meeting | No further action required | Pending consideration/endorsement by the Board or relevan Committee. Suggested determination: Where relevant matters arise, the Board member will disclose the interest, comply with the approved conflict management arrangements, and recuse themselves from discussions, decisions or access to information as required by the management plan or subsequent Board/Committee determination. The arrangement will be monitored and reviewed periodically. | Active | 7/07/2026 | **7-Oct-26** | Management plan signed 7 July 2026. Email of 13 July 2026 requested the plans for Mr de Cure and Ms Joanna Bird to be noted for both Board meetings and Board Conduct Committee meetings, retained in a central register, and implemented, monitored and reviewed. Also record consideration/determination and reasons in relevant minutes when considered. |

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| 24-Jun-26 | COI Management Plan | Joanna Bird | TPB Member | Personal | KPMG | Ms Bird disclosed a personal friendship with Ann Collins, Global General Counsel of KPMG, whom she typically sees approximately once a year. The disclosure was made in the context of the current TPB investigations into KPMG | The interest relates to TPB affairs because KPMG is currently the subject of a TPB investigation. Given Ms Bird's personal friendship with a senior KPMG office holder, the interest may give rise to a perceived or potential conflict in relation to any Board or Committee discussion, access to information or decision-making concerning the KPMG investigation | Yes | No, based on information provided | Disclosure made at Board meeting. Management Plan dated 9/7/2026 should be considered/endorsed by the Board or relevant Committee at the next available meeting | No further action required | While the KPMG investigation is ongoing, Ms Bird will not discuss the investigation with TPB staff or Board members; will not participate in any Board or Commiee discussion concerning the matter and will leave the meeting for that discussion; will not sit on the Board Conudct Committee if the investigation results in a submission to that Committee; will take no part in related decision-making; and will not engage with KPMG on the issue. If anyone from KPMG seeks to engage with her on the matter, she will notify the Board. | Active | 9/07/2026 | 9-Oct-26 | Management plan provided by Ms Bird on 9 July 2026. Secretariat to record the disclosure, management strategy, Board or Committee determination, reasons and review date in the COI Register and relevant minutes. |

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| Date declared | Declaration Source | Board Member | Entity/Organisation | Details of gifts/hospitality | Estimated/Declared Value | Included in Quarterly Review Process |
|---|---|---|---|---|---|---|
| 29-Jul-26 | Declared at Board meeting | Kerrie Sadiq | Queensland University of Technology (QUT) | Ms Sadiq disclosed that she received hospitality while attending a book launch in her capacity as a Tax Professor, rather than as a TPB Board member. She noted that she had contributed to two chapters of the book and that light refreshments were provided at the event. The Board agreed that, until a more formalised process is in place, all hospitality should be declared, regardless of value. | Unknown | No- not received in capacity as TPB Board member |
| 24-Jun-26 | Declared at Board meeting | Peter de Cure<br>Merran Kelsall | KPMG | The Chair and Ms Kelsall have attended KPMG Audit lunches on occasions but have not attended any recently. | Unknown | Yes - however no lunches attended recently |
| 4-Feb-26 | Declared at Board meeting | Amanda Gascoigne | MYOB | Ms Gascoigne advised that she has received tickets and $500 towards flights and accommodation for the Australian Open from MYOB | $500 | No - Not received in capacity as TPB Board member |
| 25-Jun-25 | | Peter de Cure | The Tax Institute | Mr de Cure declared a gift voucher valued at $100 for speaking at a Tax Insititute event and noted that it was below the reportable threshold | $100 | Yes |
| 21-May-25 | | Peter de Cure | The Tax Institute | Mr de Cure declared a gift voucher valued at $100 for speaking at a Tax Insititute event and noted that it was below the reportable threshold | $100 | Yes |
| 18-Dec-24 | | Peter de Cure | The Tax Institute | The Chair advised that he was a speaker at a Tax Institute event and received a $100 voucher for his participation | $100 | Yes |
| 9-Oct-24 | | Peter de Cure | The Tax Institute | The Chair advised that he was a speaker at a Tax Institute event and received a $100 voucher for his participation. | $100 | Yes |
| 22-May-24 | | Peter de Cure | The Tax Institute | The Chair advised that he recently received a $100 gift from The Tax Institute, which was a gift for his attendance at an event in Adelaide. He directed that the gift be donated to LifeLine. | $100 | Yes |
| 17-Apr-24 | | Peter de Cure | KPMG | Mr de Cure declared that he was a guest at the KPMG professional development committee lunch, which he valued at $150. He also received a bottle of wine after visitng an Adelaide law firm, which was also valued at $150 | $300 | Yes |
| 13-Mar-24 | | Steve Dobson | The Tax Institute | Mr Dobson received a $100 gift from the Tax Institute, which was a gift for his attendance at the WA Tax Forum. He directed that the gift be donated to LifeLine | $100 | Yes |
| 7-Feb-24 | | Kerrie Sadiq | CPA Australia | Kerrie Sadiq advised that she recently received a CPA grant of $33,000 to research super reform | $33,000 | No - Not received in capacity as TPB Board member |
| 26-Jul-23 | | Peter de Cure<br>Michael O'Neill<br>Janette Luu | CPA Australia | Mr Michael O'Neill declared that he, Mr de Cure and Janette Luu were hosted by CPA Australia for a modest lunch on 25 July 2023 | Unknown | Yes |
| 17-May-23 | | Peter de Cure | KPMG | Mr de Cure advised that he attended a professional development function with KPMG where lunch was provided | Unknown | Yes |

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| Date declared | Declaration Source | Board Member | Interest Category (Financial / Professional / Personal / Family / Governance / Other | Position (held at entity) | Entity/Organisation | Nature and Extent of Interest | Relationship to TPB Affairs | Management Strategy | Date Last Reviewed | Next Review Due | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 30-Jul-26 | Declared by email | Kerrie Sadiq | Professional | Former employee | Ernst and Whinney (now Ernst and Young) between January 1989 to June 1989<br><br>Donely Walsh & Co from July 1989 to February 1991 | Former employment with Ernst & Young between January 1980 and June 1983.<br><br>Former employment with Donely Walsh and Co from July 1989 to February 1991 | As the TPB regulates registered tax practitioners, matters involving Ernst & Yound or entities associated with the firm may come before the Board. While the interest is historical, it may give rise to a perceived conflict in relation to specific matters involving the firm. | No ongoing management action is currently required. Should a matter invoving Ernst & Young or related entities come before the Board, the interest will be declared and the Board will determine the apprporate management action in accordance with the TPB Conflict of Interest Policy. | 30-Jul-26 | 24-Aug-26 | Historical employemnt. No ongoing relationship declared. |
| 29-Jul-26 | Declared at Board meeting | Joanna Bird | Professional | Member | Macquarie University's Financial Integrity Hub. | Member of Macquarie University's Financial Integrity Hub | The Financial Integrity Hub undertakes work relating to financial integrity issues and may intersect with the TPB's regulatory functions | Member to declare any future or acutal or perceived conflict if relevant matters arise | 29-Jul-26 | 24-Aug-26 | |
| 29-Jul-26 | Declared at Board meeting | Joanna Bird | Professional | Director | Arts Law Centre | Director of a charity that provides subsidised legal advice to artists and art organisations | No direct relationship to TPB affairs identified. Interest to be declared if any matter involving the Arts Law Centre, its advisers or related legal/regulatory issues comes before the TPB. | No ongoing management actions is currently required. Should a matter involving the Arts Law Centre, its advisers or related legal/regulatory issues come before the TPB, the interest will be declared and the Board will determine the appropriate management action in accordance with the TPB Conflict of Interest Policy. | 29-Jul-26 | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Chair | Royal Flying Doctor Service SA & NT | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Chair | Wirra Wirra Vineyards | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Chair | Accord Property Holdings Pty Ltd and Accord Property Fund | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Director | Royal Flying Doctor Service of Australia | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Director | PMB Defence Pty Ltd | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Director | Variety and the Childrens Charity South Australia | | | | - | 24-Aug-26 | |
| - | | Peter de Cure | Professional | Member | Chartered Accountants Australia and New Zealand (CAANZ) | Voting member of CAANZ | | The conflict has been formally disclosed to previous Ministers and at all TPB meetings. I refrain from voting in any CAANZ elections. | - | 24-Aug-26 | |
| 16-Apr-25 | | Debra Anderson | Professional | Director | Anderson Tax & Consulting Pty Ltd | | | In the event of an actual or perceived conflict, I would recuse herself from any meetings involving the conflict and, as appropriate, would so advise the Minister/Chair of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Debra Anderson | Professional | Member | ASIC Financial Services & Credit Panel | Member | | In the event of an actual or perceived conflict, I would recuse herself from any meetings involving the conflict and, as appropriate, would so | 16-Apr-25 | 24-Aug-26 | |

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| | | | | | | | | advise the Minister/Chair of the Board | | | |
| 16-Apr-25 | | Debra Anderson | Professional | Member | Institute of Public Accountants | Member | | In the event of an actual or perceived conflict, I would recuse herself from any meetings involving the conflict and, as appropriate, would so advise the Minister/Chair of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Debra Anderson | Professional | Member | The Tax Insititute | Member | | In the event of an actual or perceived conflict,I would recuse herself from any meetings involving the conflict and, as appropriate, would so advise the Minister/Chair of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Kerrie Sadiq | Professional | Member | Full time faculty member at Queensland University of Technology (QUT). | Teaching: Current and future registered tax practitioners may have been taught a tax subject by me. | | Where a former QUT student is identified as having a matter before the TPB, the conflict of interest will be declared to the Chair of the Board and/or relevant Committee. | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Kerrie Sadiq | Professional | Member | Full time faculty member at Queensland University of Technology (QUT). | Research and academic responsibilities: Editor and contributor to academic journals, conferences, speaking events, textbooks, blogs, etc. as part of academic role. I do not contribute any material or comment on TPB matters. | | Any academic work is clearly expressed as being part of my QUT role. I recuse myself from all matters relating to TPB, for example article submissions to journals dealing with TPB matters are dealt with by my fellow editor. Textbook chapters dealing with TPB are written and reviewed by other members of the author team. Chair of the Board is informed of any potential conflicts/interests. | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Kerrie Sadiq | Professional | Member | Former Chair of The Tax Institute education board and board member of HEPCo (TTI Education subsidiary). | Graduation of students of TTI education programs may have been certified by me. | | Where a former TTI student is identified as having a matter before the TPB, the conflict of interest will be declared to the Chair of the Board and/or relevant Committee. | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Kerrie Sadiq | Professional | Member | TTI, CPA, CAANZ, GAICD | Interest is declared to Chair of TPB. | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Joanna Bird | Personal | Executor | N/A | Use of agent services to assist with personal tax affairs and those of an estate for which I am an executor | | I will absent myself from consideration of any matter involving the relevant practitioner | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Joanna Bird | Professional | Consultant | Herert Smith Freehills | Employed as a consultant | | I will decline to work on any matter that conflicts with my role as a member of the Tax Practitioners Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Joanna Bird | Professional | Consultant | | I work as a regulatory consultant | | I will not take on any matter that conflicts with my role as a member of the Tax Practitioners Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Simone Carton | Professional | CEO | ACT Law Society | | | In the event of a conflict arising in relation to the regulatory functions of the ACT Law Society or on any other basis, I will request to be removed from any related discussion | 16-Apr-25 | 24-Aug-26 | |

Released under FOI

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| 16-Apr-25 | | Simone Carton | Professional | Non-exec Director | Asthma Australia | | | If a conflict arose (eg a complaint made by an organisation about a tax practitioner) I will request to be removed from any related discussion | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Simone Carton | Professional | Non-Exec Director | Relationships Australia | | | If a conflict arose (eg a complaint made by an organisation about a tax practitioner) I will request to be removed from any related discussion | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Amanda Gascoigne | Professional | Member | CAANZ Australia | Member | | I will manage future conflicts as they arise through the internal conflicts reporting policy of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Amanda Gascoigne | Professional | Member | Institute of Public Accountants | | | I will manage future conflicts as they arise through the internal conflicts reporting policy of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Amanda Gascoigne | Professional | Co-chair | Australian Taxation Office | GST Stewardship Committee Co-Chair | | I will manage future conflicts as they arise through the internal conflicts reporting policy of the Board | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Amanda Gascoigne | Professional | Principal | Amanda Gascoigne Consulting | Principal | | As Principal of a consulting business working with accounting practices, a real or percieved conflict could arise if any clients or associates are referred to or investigated by the TPB. In such cases, I would recuse myself from all related Board deliberations and, where appropriate, notify the Chair and/or Minister. I will continue to manage all potential future conflicts in accordance with TPB policy | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Amanda Gascoigne | Professional | Member | Orange IQ | | | I have referred a small number of clients and colleagues to OrangeIQ and receive a small, recurring fee. I do not provide advice on their competency or regulatory compliance. Clients are always encouraged to do their own due diligence and assess providers independently. | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Chair | Dementia Australia | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Chair | IFRS Advisory Council | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Director | Australian Red Cross Lifeblood | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Director | Medical Indemnity Protection Society | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Chair | Beaurepaire Family Companies | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Professional | Honorary Director | Tarrawarra Museum of Art | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Merran Kelsall | Personal | Director | Kelsall Consulting Pty Ltd | | | | 16-Apr-25 | 24-Aug-26 | |

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| 16-Apr-25 | | Merran Kelsall | Personal | Trustee | Kelsall Superannuation Fund | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Member | Financial Advice Association of Australia. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Profressional | Member | SMSF Association. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | | Member | Australian Institute of Company Directors. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | | ASIC Authorised Representative | Consultum Financial Advisers Pty Ltd AFSL 230323. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Personal | Director | Dobson Financial Planning Pty Ltd. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Adviser Consultative Committee Member | Rhombus Advisory (part owned by Insignia Financial Ltd). | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Senate Member and Audit & Risk Committee member | Murdoch University. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Chair | WA Greyhounds. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Board Member | Willetton Premier Cricket Club Inc. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Steve Dobson | Professional | Justice of the Peace | WA Govt. | | | | 16-Apr-25 | 24-Aug-26 | |
| 16-Apr-25 | | Phil Davies | Professional | Deputy Chair | Conduct Commission Financial Advice Association of Australia (FAAA) | | | | 16-Apr-25 | 24-Aug-26 | |

Released under FOI