



Australian Government

Australian Government response to the
Senate Legal and Constitutional Affairs
Legislation Committee report:

Whistleblower Protection Authority Bill
2025

The Australian Government thanks the Senate Legal and Constitutional Affairs Legislation Committee for its report into the Whistleblower Protection Authority Bill 2025 (Committee Report) tabled on 29 August 2025 and welcomes the opportunity to respond.

Whistleblower protections play an important role in promoting the integrity of both public and private institutions. They support the maintenance of public trust and confidence in those institutions by helping bring to light allegations of wrongdoing.

Whistleblower protections are provided for under a range of Commonwealth legislative schemes, including the Commonwealth public sector whistleblowing framework in the *Public Interest Disclosure Act 2013* (PID Act) and the tax and corporate whistleblowing frameworks in the *Taxation Administration Act 1953* and the *Corporations Act 2001*.

Public sector whistleblower reform

The Australian Government is committed to delivering strong, effective and accessible protections for public sector whistleblowers through staged reform of the PID Act.

In 2023 the government delivered stage 1 priority reforms to the PID Act through the *Public Interest Disclosure Amendment (Review) Act 2023*. Stage 1 ensured immediate improvements to the public sector whistleblower framework were in place for commencement of the National Anti-Corruption Commission on 1 July 2023 and implemented 21 of the 33 recommendations of the 2016 Review of the PID Act by Mr Philip Moss AM (Moss Review).

Stage 1 amendments to the PID Act:

- strengthened protections for disclosers and witnesses
- focused the framework on integrity-related wrongdoing
- made the framework easier to administer, and
- enhanced oversight of the framework by the Commonwealth Ombudsman and the Inspector-General of Intelligence and Security (IGIS).

The Australian Government has committed to a second stage of reforms to improve the accessibility, operation and administration of the public sector whistleblowing framework in the PID Act.

An exposure draft Public Interest Amendment (Whistleblower Protections) Bill was released for public consultation from 10 September 2025 to 1 October 2025. The Attorney-General's Department also undertook targeted consultation on the exposure draft legislation with representatives from civil society, the legal profession and Commonwealth agencies.

The Whistleblower Protections Bill would:

- establish a new Whistleblower Ombudsman within the Office of the Commonwealth Ombudsman
- clarify and strengthen protections and supports for disclosers who act within the PID framework, and
- improve the operation of the PID Act by ensuring that rights, obligations and procedures are clear and accessible.

The creation of the Whistleblower Ombudsman would be the most significant addition to the federal integrity landscape since the establishment of the National Anti-Corruption Commission. It would provide strong oversight of the PID Act to ensure disclosures are being made and responded to appropriately.

The exposure draft Bill was informed by evidence given to this inquiry and other related parliamentary inquiries, as well as the Moss Review, the outcomes of public consultation undertaken in late 2023, and close engagement with the offices of the Ombudsman and the IGIS and other Commonwealth agencies.

Review of the Tax and Corporate whistleblowing framework

The Treasury is currently conducting a statutory review into Australia's tax and corporate whistleblowing frameworks. The review will investigate whether the current laws are working as intended, identify any ongoing concerns, and where appropriate make recommendations for further improvement.

The tax and corporate whistleblowing frameworks provide protection to whistleblowers who come forward with information about misconduct or wrongdoing in the tax, corporate and financial sectors in Australia.

The Review follows amendments in 2019 which established a new tax whistleblowing regime in the *Taxation Administration Act 1953* and strengthened corporate and financial services sector whistleblowing regimes in the *Corporations Act 2001*.

The Treasury is planning to undertake consultation as part of its review. It will consider the evidence received by the Committee as part of the statutory review.

Recommendation		Government Response
Committee Report		
1	The committee recommends that the government consider the evidence received during this inquiry as part of the second stage of reforms to the <i>Public Interest Disclosure Act 2013</i> , the statutory review of the <i>Corporations Act 2001</i> , and the <i>Taxation Administration Act 1953</i> frameworks.	<p>The government agrees with this recommendation.</p> <p>Evidence received by the Committee was considered in the development of the exposure draft of the Whistleblower Protections Bill as well as during public consultation on the exposure draft.</p> <p>Evidence received by the Committee will be considered by Treasury in conducting the statutory review of the tax and corporate whistleblowing regimes in Part 9.4AAA of the <i>Corporations Act 2001</i> and Part IVD of the <i>Taxation Administration Act 1953</i>.</p>
2	The committee recommends that the Senate does not pass the Bill.	The government agrees with this recommendation.
Additional Recommendations – Dissenting report from Senator David Pocock		
1	That the Bill be passed.	The government does not agree with this recommendation.
2	Should the Bill not be passed, the government establish and properly resource the key functions of the proposed Whistleblower Protection Authority in existing agencies, in particular, practical and psychological support for whistleblowers, investigation into detrimental action, and a scheme to arrange for the provision of legal advice to whistleblowers.	<p>The government notes this recommendation.</p> <p>This recommendation is being considered in the context of implementation of the stage 2 reforms to the PID Act, including the establishment of a Whistleblower Ombudsman, and will be considered as part of Treasury’s review into the tax and corporate whistleblowing frameworks.</p>
3	That the government pursue reforms to harmonise whistleblower protections at the federal level.	<p>The government notes this recommendation.</p> <p>Some of the differences between the public and private sector whistleblowing frameworks reflect underlying differences in the operation of the public and private sector and relevant accountability frameworks.</p> <p>The government is considering practical reforms to improve consistency across whistleblowing frameworks in Australia.</p>

	Recommendation	Government Response
		Treasury’s review of the tax and corporate whistleblowing frameworks will consider and seek views on gaps, overlaps and harmonisation with other regimes including the public sector regime.
4	That the government explore the introduction of a rewards scheme for whistleblowers, modelled on the successful programs in the United States, where billions of dollars in penalties have been recovered through incentivised disclosures.	<p>The government does not agree with this recommendation in relation to the public sector whistleblower framework.</p> <p>A whistleblower rewards scheme is not appropriate for the public sector. Providing for rewards may create an expectation that the reporting of wrongdoing requires a financial incentive rather than being a duty of public officials. A rewards system could create perverse incentives as to the type of misconduct that is reported, with greater focus on reporting misconduct that carries financial implications.</p> <p>Treasury’s review of the tax and corporate whistleblowing regimes will consider the merits and appropriateness of reward schemes in the context of each regime that is subject to the review.</p>
5	That the government pass reforms to the <i>Public Interest Disclosure Act 2013</i> as a matter of urgency, broadening the scope of protected disclosers to fill gaps in the context of public and private sector overlap, and improving accessibility of the protections for whistleblowers who suffer retaliation.	<p>The government notes this recommendation.</p> <p>The government is currently progressing stage 2 reforms to the PID Act and has released an exposure draft Bill that would improve the accessibility of protections for reprisal .</p>
6	That the Department of the Treasury consider the need for a Whistleblower Protection Authority as part of the upcoming review of the <i>Corporations Act 2001</i> .	<p>The government notes this recommendation.</p> <p>As part of the statutory review, Treasury will consider whether current assistance, guidance and protections available to tax and corporate whistleblowers are adequate and whether existing support mechanisms are effective.</p>