

FINANCE AND PUBLIC ADMINISTRATION REFERENCES COMMITTEE
MANAGEMENT AND ASSURANCE OF CONSULTING SERVICES (CONSULTING
SERVICES)

ANSWERS TO QUESTIONS ON NOTICE

Agency: Australian Taxation Office
Reference: Spoken pg 5
Topic: Large market advisor principles
Senator: Richard Colbeck

Question:

Jeremy Hirschhorn: If you are interested in more details of the Large Market Tax Advisor Principles and how they work, could I pass over to Deputy Commissioner Saint.

Senator Barbara Pocock: Let's move on.

Senator Richard Colbeck: Just quickly, because I know my colleagues also have some questions -

Senator Barbara Pocock: Yes we do. Could we take them on notice and to get to it?

Senator Richard Colbeck: If you were able to provide us with some information on that, that would be good. This is important, and it does go to the heart of what we're looking to do here.

Answer:

Large accounting firms that provide tax advisory services are systemically important globally and domestically due to their tax advisory, audit and government and private sector consulting services.

In recognition of this important role, the Australian Taxation Office (ATO) facilitated the development of the Large Market Tax Advisor Principles (the Principles). Published by the Big 4 in 2022, the Principles provide an objective and transparent basis for clients and the community to gain confidence in the governance and control frameworks of the tax advisory practices of those firms that adopt and comply with the Principles.

More specifically, the Principles provide an objective and credible basis for assessing whether a firm has appropriate governance and control frameworks in place to prevent the selling and/or promotion of tax avoidance or high-risk arrangements. They also ensure that firms have appropriate consequence management systems in place to deal with partners that may not comply with the requirements.

As the Principles reflect the governance and control frameworks that a tax practice should have in place in order to have confidence that they comply with various regulatory and ethical obligations, the Principles provide a basis for regulators (such as the Tax Practitioners Board(TPB)) to more readily assure compliance in this area.

The Principles were developed as part of a working group that included representatives from the Big 5 (later the Big 4), the TPB, Chartered Accountants ANZ and Treasury. Each of the Big 4 have publicly stated that they would adopt and comply with the Principles. Each Big 4 firm has since published their first annual compliance statement, with all attesting compliance with the Principles. It is open for other firms, including the tax practices of law firms, to adopt the Principles and the ATO is currently engaging with mid-tier firms to encourage them to do so.

In parallel, there were changes made to Government procurement processes in 2019 (refer to the *Shadow economy – [increasing the integrity of government procurement Procurement Connected policy guidelines March 2019](#)*). These Guidelines created a new requirement for tenderers for Government contracts in excess of \$4 million to obtain a Statement of Tax Record (STR) from the ATO. For more information about the STR please refer to relevant question on notice response.

Relevantly, the Guidelines flagged the intention to consult further on including additional criteria in the STR, including an obligation for tenderers that also provided tax services to confirm that they weren't involved in the promotion of tax schemes. The Principles may be useful if such a criteria was added to provide an objective and consistent basis on which these firms could be assessed in procurement processes. They would also bring home to firm management the linkage between proper "lived" governance and Government procurement.

Other mechanisms for such a criteria have challenges: simple self assessment may provide insufficient comfort; linking to promoter penalty litigation will be lagged and incomplete, and; including general ATO concerns lacks procedural fairness and natural justice.

A post lodgment review was undertaken by Treasury in 2022, however, consultation did not include consideration of additional criteria. As a result no new criteria have been added to the STR since its inception.

A copy of the Principles is attached.

AUSTRALIAN TAX ADVISORY FIRM GOVERNANCE

Best practice principles

August 2022

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Foreword

The best practice principles (the “Principles”) have been developed by Deloitte Australia, EY Australia, KPMG Australia and PwC Australia, in connection with provision of tax advice, to complement compliance with the legal, professional and regulatory regime applying to them and comply with the current and future requirements relating to government procurement. The Principles should also build further confidence and trust amongst wider stakeholders, including clients, the wider community, regulators, governments and other agencies. Other firms may also choose to adopt these Principles, in a manner which is appropriate to the size and circumstances of each such firm.

Each of the firms who have adopted the Principles have separately assessed the Principles and determined that it is appropriate for that firm to support and adopt them.

The Australian Taxation Office (ATO), Tax Practitioners Board (TPB), professional associations, taxpayers and tax advisors have separate roles and responsibilities with respect to the effective operation of the tax system. Whilst taxpayers are responsible for their own tax affairs, tax advisors play an important role in advising them in this regard.

The Principles provide an objective basis against which firms can test their governance of higher risk tax advisory services. It is voluntary for firms to apply the Principles.

All firms who adopt these Principles do so as competitors and as such acknowledge that these Principles do not in any way seek to restrict the provision of tax services or in any way lessen competition.

Background

Tax advisors perform an important role in making a positive contribution to the effective operation of the tax system. Our self-assessment tax system together with the complex and frequently uncertain nature of our tax laws, necessitate taxpayers seeking advice in respect of their tax affairs. Indeed, the provision of high-quality advice underpins the self-assessment regime and builds confidence in the tax system.

Tax advisors have a legal obligation to act in the best interests of their clients and act within the law, including taking reasonable care in advising their clients and ensuring that their advice is at least reasonably arguable based on the law as it stands at the time.

There are also multiple legal, professional and regulatory regimes that set the standards for tax advisors and provide strong external oversight together with appropriate penalties and sanctions. These include:

- Tax Agents Services Act 2009 (Cth) (TASA), administered by the TPB, which ensures that tax agent services are provided to the public in accordance with appropriate standards of professional and ethical conduct with significant sanctions for non-compliance;
- Taxation Administration Act 1953 (Cth) (TAA), administered by the ATO, which contains provisions aimed at deterring the promotion of tax avoidance and evasion schemes, with severe penalties and outcomes for any breach, as well as other provisions such as those which impose various administrative penalties for making false or misleading statements or taking a position that is not reasonably arguable;
- Accounting Professional and Ethical Standards (APES) which, amongst other things, set the standards for the provision of quality and ethical “Taxation Services” and is mandatory for members of CPA Australia, Chartered Accountants ANZ and Institute of Public Accountants; and
- Legal Profession Uniform Law Australian Solicitors’ Conduct Rules 2015 which contains measures relating to legal practitioners providing tax advice.

Scope

The Principles apply to services provided in respect of Australian federal taxation laws by the firms who have adopted the Principles (and by any other affiliated entities owned or controlled by such firms).

These Principles do not override professional duties of the Advisors to their clients nor should they give rise to any conflict under general law, the Tax Agent Services Act or professional regulation, and in the event of any conflict, such general law or professional regulation shall prevail. For these purposes a conflict shall be considered to arise at least where such law or professional regulation would prevent compliance with what would otherwise be required by these Principles.

Tax Services System of Quality Management

Firms providing tax advisory services should have a documented tax services system of quality management which underpins the firm's ability to meet the following:

- acting with integrity;
- providing advice to their clients which meets or exceeds the reasonably arguable standard;
- taking reasonable care in obtaining the relevant facts and considering wider risk when providing advice;
- working honestly and openly with the Commissioner;
- having appropriate quality control processes in place which are subject to oversight and review;
- meeting relevant legal and regulatory obligations; and
- not engaging in activities which would constitute a breach of the promoter penalty provisions.

The leadership of the firm (CEO, Board, Senior partner or the like) is ultimately responsible for the tax services system of quality management. Where a firm is part of a broader firm construct (such as a network of member firms across a number of jurisdictions) and it uses common global policies and risk management frameworks, it must ensure that the latter are appropriately supplemented to address the relevant Australian legal and regulatory requirements.

The tax services system of quality management should include policies and processes in relation to the Principles as set out below:

Tax advisory principles

Principle 1 – Proscribed engagements

- 1 The firm has procedures aimed at preventing it from knowingly or recklessly advising on arrangements when providing advice on Australian federal taxation laws which involve:
 - a the creation of documents, accounting entries or disclosures that are intended to misrepresent the true arrangement or transaction;
 - b a lack of disclosure to the ATO for their effectiveness;
 - c tax evasion, fraud or other criminal tax-related conduct; and
 - d promotion of tax exploitation schemes.

Principle 2 – Governance of higher risk engagements

Principle 2.1 – Higher risk engagements

- 1 The firm has established triggers and protocols, which are appropriate having regard to the firm's size and circumstances, to identify and deal with higher risk engagements in providing services in relation to Australian federal taxation laws. The triggers include:
 - a transaction size;
 - b positions that may have systemic risks to government revenue;
 - c transactions exhibiting fact patterns identified in a Taxpayer Alert or other arrangements which the ATO has identified as an area of focus or risk;
 - d contingent and other non-traditional fee arrangements;
 - e advice contrary to ATO published positions;
 - f where a client wishes to take a position that the firm considers not to be reasonably arguable; and
 - g transactions and arrangements which carry other features indicating a higher than normal level of risk.

Principle 2.2 – Engagement acceptance

- 1 The firm issues letters of engagement to clients in relation to services concerning Australian federal taxation laws that have satisfied its client acceptance procedures, articulating:
 - a all relevant deliverables within the scope of the engagement and any materially relevant areas not covered in the engagement;
 - b that the onus is on the client to provide full and frank instructions and full and true disclosure of all relevant facts, including where appropriate the commercial rationale, on which advice is being sought;
 - c the key personnel and their role and responsibility in the engagement team;
 - d terms and conditions, including fee arrangements and basis of calculation; and
 - e limitations on reliance on the advice.

- 2 The scope of engagement is ultimately a matter for the client to determine, however, best professional endeavours should be employed to recommend a scope of engagement that adequately addresses relevant issues and risks.
- 3 The firm should not require that an engagement for the provision of tax advice be established as a legal services engagement. However, provision of tax advice where it is a legal service and would be provided by appropriately qualified personnel may be established as a legal services engagement at the client's request – i.e. it is for a client to decide whether they seek to obtain legal advice from lawyers in relation to any particular matter.

Principle 2.3 – Critical tax sensitive facts and circumstances

- 1 Tax advice should be based on a comprehensive view of relevant facts, and where appropriate, relevant and reasonable assumptions. This does not include verifying or auditing the accuracy of the client's statement but may involve making further enquiries of the client.
- 2 In taking reasonable care to obtain the relevant facts, reliance should not be placed upon information provided by the client if the engagement partner knows or ought to reasonably know that the information is not credible. In this case, the engagement partner should make further enquiries or take such further action as they consider appropriate.
- 3 Where, despite best professional endeavours as set out in Principle 2.2.2, the scope of the advice is narrowed, this should clearly be set out in the advice.

Principle 2.4 – Supporting advice and legal opinions

- 1 Reliance shall not be placed upon supporting advice or legal opinion, if the engagement partner knows or ought reasonably to know that advice is not credible.

Principle 2.5 – Reasonably arguable positions

- 1 In the course of advising a taxpayer, it is to be expected that various positions may be considered or discussed, some of which may not be reasonably arguable, prior to providing the advice. However, recommended positions or advice provided should be at least reasonably arguable, based on the law as it stands at the time and the known facts. In this regard, there should be an assessment at the commencement of an engagement and as the engagement proceeds.
- 2 In some instances, the client may have previously taken, or may intend to take, positions which in the engagement partner's view may not be reasonably arguable. In these instances, the engagement partner should outline how he or she assesses such positions and advise the client about the risk assessment of the matter, ATO engagement options, disclosure obligations and penalty considerations. Depending on the scope of the engagement, the engagement partner may also comment on alternative positions and arrangements that are not reasonably arguable. The engagement partner may also assist the taxpayer in rectifying their affairs in such a situation.
- 3 Positions adopted by a taxpayer with respect to their tax affairs are ultimately a matter for the taxpayer. Notwithstanding the engagement partner's recommendation or advice, a taxpayer may decide to proceed in a manner that is not reasonably arguable in the engagement partner's opinion. In that case, the engagement partner should consider their various legal and professional obligations.
- 4 There will be situations where the application of the law to a matter is not clear and where reasonable minds will differ. If the ATO has a different view on a matter, that does not of itself mean that the position of a taxpayer or an advisor is not reasonably arguable.

Principle 2.6 – Documenting the advice provided to the client

- 1 A written note is made of all final advice provided to the client including (as materially relevant) facts, assumptions, reasoning or analysis undertaken to reach the conclusion.

Principle 2.7 – Independent review process

- 1 Higher risk engagements should be reviewed by another partner or internal review panel. In addition, there may be specialist involvement, engagement with the ATO or advice may be sought from Counsel.
- 2 Procedures are in place for escalation of relevant issues to the firm's tax leadership or other internal advisory panels and governance bodies.

Principle 3 – Consequences for failing to adhere to the Principles

Principle 3.1 – Failure to adhere to the Principles

- 1 Partners who fail to adhere to the Principles are subject to the firm's disciplinary processes and may be referred to the relevant professional body where necessary.

Principle 3.2 – Partner competence

- 1 Any concerns over a partner's technical competency is addressed through capability improvement plans.

Principle 4 – Quality management and process review

Principle 4.1 – Design effectiveness review

- 1 The Firm has a tax services system of quality management in place that is designed to enable compliance with the Principles.
- 2 The design effectiveness of the firm's relevant tax services system of quality management is independently reviewed at least every three years. Such reviews may be by an external party or an internally qualified party acting independently.

Principle 4.2 – Operational effectiveness review process

- 1 The firm has a monitoring process designed to provide it with reasonable confidence that the policies and procedures relating to the tax services system of quality management are relevant, adequate, and operating effectively.
- 2 Higher risk engagements are subject to the processes set out in Principle 2.7.
- 3 A sample of higher risk engagements are periodically subject to a further review.

Principle 4.3 – Annual confirmation

- 1 Based on the output from the review and monitoring processes in place (described in Principles 4.1.2 and 4.2.1), the firm publishes an annual statement that it has reasonable confidence that the policy and procedures, which facilitate compliance with the Principles, are operating effectively.

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ANSWERS TO QUESTIONS ON NOTICE

Agency: Australian Taxation Office
Reference: Spoken pg 9
Topic: Statement of tax record
Senator: Barbara Pocock

Question:

Jeremy Hirschhorn: I would say that there has been some linkage of firm tax behaviour to government procurement decisions through something called the statement of tax record. So, if you are to receive services of more than \$4 million, I think, from the federal government, you must provide a statement—you must ask the tax office to provide a statement of tax record to you, to then pass on to the procuring officer in which we say certain objective facts about that entity's tax performance.

Senator Barbara Pocock: And how often have you made a response using that device which says, 'The tax in this Big 4 firm is not being paid appropriately'?

Jeremy Hirschhorn: The statement of tax record focuses at the moment on, quite appropriately, tax facts. Have people lodged? have people paid? It may be a deeper question than we have time for in this sort of inquiry—what I would say it's very dangerous, because from a natural justice perspective. Again, just because the ATO doesn't like you or something you've done doesn't mean the ATO is right. So, it's a very dangerous thing for the ATO to say.

Senator Barbara Pocock: It was a straightforward question, perhaps you could take it on notice.

Jeremy Hirschhorn: We will take it on notice, but we do provide statements of tax record, quite a lot of them. We will give you numbers.

Senator Barbara Pocock: Especially in relation to the big four. How often have you made a finding which indicates there's an issue here?

Jeremy Hirschhorn: Can I make one final comment. One thing which has been discussed around the concept of the statement of tax record – and it was historically very difficult to have an anchor point - was how would you put to address that very concern that you raised: How would you get a firm to attest that it is not involved in inappropriate tax planning, as a way of ensuring that the firm realises that its government revenues are at risk if it does do that? When those discussions took place, there was no such thing as the Large Market Tax Advisor Principles. There now is the large market tax advisor principles.

Senator Barbara Pocock: I'd look forward to any information you can offer on the implications of that.

Answer:

Approximately 300 Statement of Tax Records (STRs) have been issued to identified entities in the Big 4's operating structures during the period 23 May 2019 to 13 February 2024. Around 97% of the STRs issued provided that the relevant entity met the satisfactory tax record criteria.

Of the less than 10 STRs issued providing that the relevant entity did not meet the satisfactory tax record criteria, in around half of those instances the recipient of the STR took remedial action to bring their lodgments and / or payments up to date.

Background

STRs are issued by the Australian Taxation Office (ATO) under the provisions of the Shadow Economy Procurement Connected Policy (SEPCP) (<https://treasury.gov.au/publication/p2019-t369466>). From 1 July 2019, businesses tendering for Commonwealth procurements valued over \$4m (inclusive of GST) are required to provide a satisfactory STR in the procuring process for new approaches to market.

Businesses with an unsatisfactory STR can take remedial action and once their tax records are up to date, they can re-apply to the ATO for a new STR. Businesses with an unsatisfactory STR are excluded from Commonwealth procurements valued over \$4m (inclusive of GST).

The current criteria for a satisfactory STR, is where a business:

- a. is up to date with registration requirements, which may include
 - being registered for an Australian business number (ABN) and GST
 - having a tax file number (TFN)
- b. has lodged at least 90% (of each lodgment type) of their obligations due in the last 4 years of operation (as at the date they request an STR), including
 - income tax returns
 - business activity statements (BAS)
 - fringe benefits tax (FBT) returns.
- c. Will need to pay any undisputed debt of \$10,000 or greater by the due date, or have a payment plan in place with the ATO (disputed debts subject to a formal objection, review or appeal will not affect a satisfactory STR).

STRs have a 12-month expiry for businesses with a tax record of 4 years or more and 6 months for businesses with a tax record of under 6 months.

Statistics

Table 1: STRs issued

Note: Results are inclusive of both business and individual populations

Financial Year	Total STRs Issued	Satisfactory STRs ¹ Met Satisfactory Tax Record Criteria	Unsatisfactory STRs Did not meet Satisfactory Tax Record Criteria	Service standard Issued in 4-business days and under
2019-20	8,797	7,741 (88%)	1,056 (12%)	93%

¹ These satisfactory results include STRs where remedial action was taken by a client within three months of receiving an unsatisfactory outcome.

2020-21	10,964	8,552 (78%)	2,412 (22%)	94%
2021-22	13,152	10,127 (77%)	3,025 (23%)	97%
2022-23	12,390	9,045 (73%)	3,345 (27%)	96%
2023-24 ²	8,987	7,010 (78%)	1,977 (22%)	95%
Total Issued 1 June 2019 to 31 December 2023	54,290	42,475 (78%)	11,815 (22%)	n/a

² This is the YTD date – 1 July 2023 to 31 December 2023

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ANSWERS TO QUESTIONS ON NOTICE

Agency: Australian Taxation Office
Reference: Spoken p.10
Topic: Management and policing of conflicts of interest
Senator: Deborah O'Neill

Question:

Senator O'NEILL: This committee is going to make recommendations around that very significant first item on our terms of reference. I thank you for the fullness of that answer and I think the complexity of procurement in that environment is really well demonstrated. There is increasing awareness about this, and it does go to an ethical disposition of what a professional is and the requirements to use knowledge in the public interest, not just for personal profit and gain. It's great that the conversation is alive.

The second part of my question—and I see we're running out of time, so you might want to take this on notice—goes to the policing of conflicts of interest. We've heard over and over, 'We identify conflicts of interest'. Then I get the sense that it's written on a piece of paper and goes in a drawer, and everybody just goes on as if nothing happened. They complied with the paperwork but not the intent.

In your submission to us, submission 22, you declared your management of a conflict-of-interest matter that you might want to speak to:

An example of where the ATO identified an area of concern and exercised one of these options occurred in 2022. After the ATO investigated alleged behaviour which resulted in a referral to the Tax Practitioner Board (TPB) and the state police, the ATO determined that the removal of a person from one of its stewardship groups was appropriate. The TPB terminated registration of the agent. The person will not be part of any ATO consultation arrangements in the future.

Are you aware of that part of your submission?

Mr Hirschhorn: Yes. I might take a fraction of a second to refresh myself. As you know, I've got a pretty fat file sitting in front of me.

Senator O'NEILL: Yes, you certainly do

Mr Hirschhorn: Yes, I am aware, at a general level, of that matter.

Senator O'NEILL: And it was a conflict-of-interest matter?

Mr Hirschhorn: It's certainly an integrity matter. I'm not sure if it's a conflict-of-interest matter. It's a complete failure of integrity which had the potential to affect our consultation processes.

Senator O'NEILL: Can I take you back to conflict of interest. Where you identify a conflict of interest, how is that managed? What monitoring goes on? What reprimands might be in place? How are your processes with regard to conflict-of-interest management?

Mr Hirschhorn: This is something the ATO takes extraordinarily seriously and has a lot of information about. Deputy Commissioner Brad Chapman is joining me as a former head of ATO People. Could I suggest that we provide a significant amount of information to you on notice about our processes. We wouldn't do it justice in a discussion of a couple of minutes.

Senator O'NEILL: I think it's important for the committee to get that. There's also a compare and contrast between those processes, which I'm hoping are robust and exemplary, and what the practices are of these systemically significant entities—EY, KPMG, Deloitte and PwC. They talk about 'our values' as something that's discrete and separate from the public realm. I'd be interested in that

Answer:

The ATO has a range of measures in place to manage conflicts of interest in regards to members of Stewardship Groups and employees.

Stewardship Group conflicts of interest

The ATO also has measures in place to manage instances where a member of an ATO Stewardship Group has a personal or professional conflict with their role on the Stewardship Group.

The ATO administers 9 Stewardship Groups which are key forums for consultation. In line with the ATO's role as an administrator (not the policy owner) most of what the Stewardship Groups cover is not confidential.

Stewardship Group members must declare conflicts of interest that could influence or be seen to influence their actions as soon as they are identified. These declarations should be done:

- annually
- at the commencement of each meeting (or during meetings) as necessary, and
- at any other point that a conflict is identified

Stewardship Group members complete a mandatory annual integrity declaration, that was introduced by the ATO in 2023. Government employees who are members are subject to separate processes.

By completing the integrity declaration, a Stewardship Group member confirms:

- they have met their obligations in relation to their personal tax, superannuation and registry affairs (and for businesses they control), and
- they will demonstrate expected behaviours, such as declaring and managing conflicts of interest and the protection of confidential information. Note, in some specific consultation, an additional confidentiality agreement may be used where needed.

Where a conflict is declared, an appropriate conflict management plan must be agreed with the ATO co-chair of the Stewardship Group. When challenging matters arise, the ATO co-chair can seek advice and guidance from the ATO's independent Integrity Advisor.

There are range of options available to the ATO if a breach of the integrity declaration or management plan occurs. The ATO will consider:

- the nature and extent of the conduct
- the impact of the conduct (for example, potential for market impact or community detriment)
- whether conduct was deliberate, repeated, reckless or inadvertent, and
- whether any laws were broken.

The options available to the ATO include:

- reminders of obligations
- seeking commitment that the 'conduct' is not repeated
- removing membership of a Stewardship Group.
- referring the matter to the relevant authority eg. more serious conduct, such as suspected fraud by a tax agent.

Employee conflicts of interest

The ATO has measures in place to manage instances where an employee's personal interest may conflict with their public duties. Conflicts can be real, potential or perceived and declarations can be made at any time.

All conflicts must be declared at the earliest opportunity when the conflict is identified, outline an appropriate conflict management plan and be agreed by the employee's manager.

All ATO SES employees are required to declare in writing, at least annually, their own and/or their close family members' private interests that could influence or be seen to influence their actions at work.

Additionally, conflicts must be declared before the commencement and evaluation phase of any new procurement process and by any staff becoming involved in a procurement process after it has commenced. The ATO also makes use of independent external probity advisors for high value and/or high risk procurements.

Conflicts must also be declared as part of all recruitment processes, and at the commencement of formal committee meetings.

Further, all employees can contact our independent Integrity Advisor, Barbara Deegan, who can provide confidential advice and guidance on how conflict of interest and other integrity matters should be managed.

Details of all conflicts declared by SES employees are escalated to the relevant ATO Executive member for further assurance the conflicts are appropriately visible and managed. The Commissioner also has visibility of the declarations made by SES employees and reviews the declarations and conflict management plans for the ATO Executive members.

All SES employees are prompted and must resubmit a conflict-of-interest declaration if moving positions within the organisation. This provides assurances that managers are aware of all declarations within their reporting line.

Non-compliance with conflict of interest responsibilities may constitute a breach of the APS Code of Conduct or contract terms, and sanctions may be applied, consistent with the sanctions outlined in section 15(1) of the *Public Service Act 1999*.

'Protected information' is information that was obtained under a taxation law, relates to the affairs of an entity and identifies, or is reasonably capable of being used to identify the entity. Protected information must not be disclosed (per Division 355 of Schedule 1 to the *Taxation Administration Act 1953*). An unauthorised disclosure of protected information carries a penalty of imprisonment of 2 years.

Commonwealth officers have a duty not to disclose facts or documents acquired by virtue of being a Commonwealth officer, pursuant to section Part 5.6 of the Criminal Code Act 1995. A contravention of this part carries a penalty of imprisonment of 2 years. That would include information such as confidential operational policies and practices of the ATO.

The ATO takes our commitment to integrity seriously and actively manages confidentiality requirements and conflicts of interest for all ATO employees, contractors and secondees.