

Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024

I, the Honourable Sam Mostyn AC, Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 10 October 2024

Sam Mostyn AC

Governor‑General

By Her Excellency’s Command

Stephen Jones

Assistant Treasurer
Minister for Financial Services

Contents

1 Name 1

2 Commencement 1

3 Authority 1

4 Schedules 1

Schedule 1—Amendments 2

Taxation Administration Regulations 2017 2

1 Name

 This instrument is the *Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024*.

2 Commencement

 (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. | 12 October 2024 |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

 (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

 This instrument is made under the *Taxation Administration Act 1953*.

4 Schedules

 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Taxation Administration Regulations 2017

1 After Division 3 of Part 2

Insert:

Division 3A—Protection for whistleblowers

13A Eligible recipients of disclosures

 For the purposes of paragraph 14ZZV(1)(d) of the Act, the Inspector‑General of Taxation is prescribed in relation to all entities.

13B Authorised recipients of disclosures of confidential information

 For the purposes of paragraph 14ZZW(2)(d) of the Act, the following are prescribed:

 (a) the Inspector‑General of Taxation;

 (b) the Tax Practitioners Board;

 (c) the Commissioner of the Australian Charities and Not‑for‑profits Commission.

2 In the appropriate position in Part 7

Insert:

Division 7—Transitional matters relating to the Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024

78 Disclosures of information

 (1) Section 13A of this instrument, as inserted by Schedule1 to the *Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024*, applies to a disclosure of information mentioned in subsection 14ZZT(2) of the Act that is made, on or after the commencement of that Schedule, in relation to matters mentioned in paragraph 14ZZT(2)(c) of the Act that arose before, on or after that commencement.

 (2) Section 13B of this instrument, as inserted by Schedule1 to the *Taxation Administration Amendment (Extending Tax Whistleblower Protections) Regulations 2024*, applies to a disclosure of confidential information mentioned in paragraph 14ZZW(1)(b) of the Act that is made, on or after the commencement of that Schedule, in relation to a qualifying disclosure mentioned in paragraph 14ZZW(1)(a) of the Act that was made before, on or after that commencement.