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| **EXPOSURE DRAFT** |

Inserts for

Treasury Laws Amendment (Measures for Consultation) Regulations 2023:Extending tax whistleblower protections

| Commencement information | | |
| --- | --- | --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. Schedule # | The later of:  (a) the day Schedule # to the *Treasury Laws Amendment (Measures for Consultation) Act 2023* commences; and  (b) the day after this instrument is registered. |  |
| 2. |  |  |
| 3. |  |  |

Schedule #—Amendments

Taxation Administration Regulations 2017

1 After Division 3 of Part 2

Insert:

Division 3A—Protection for whistleblowers

13A Authorised recipients of disclosures of confidential information

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

(a) the Tax Practitioners Board;

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

2 In the appropriate position in Part 7

Insert:

Division 6—Transitional matters relating to the Treasury Laws Amendment (Measures for Consultation) Regulations 2023

77 Disclosures of confidential information

Section 13A of this instrument, as inserted by Schedule# to the *Treasury Laws Amendment (Measures for Consultation) Regulations 2023*, 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.