

# EXPOSURE DRAFT

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Inserts for

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

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### Commencement information

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

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## 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.