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**Submission from the Tax Justice Network Australia to consultation
on the Response to PwC – information sharing
4 October 2023**

The Tax Justice Network Australia (TJN-Aus) welcomes the *Treasury Laws Amendment (Measure for Consultation) Bill 2023: PwC response – information sharing* and the *Tax Agent Services Amendment (Register Information) Regulations 2023* and supports them being introduced to the Parliament. We believe it is vital that taxation officers and TPB officials are able to share protected information with Treasury about misconduct arising out of suspected breaches of confidence by intermediaries engaging with the Commonwealth. Such information sharing will assist with ensuring that illegal activities are more likely to be dealt with. It also removes secrecy requirements as an excuse for an enforcement agency to not deal appropriately with illegal activity and misconduct. We support that Treasury can on-disclose protected information to the Minister or Finance Minister in relation to a breach or suspected breach and any proposed measure or action directed at dealing with such a breach or suspected breach. We believe that Treasury, the Minister or Finance Minister should be able to on-disclose the information to any relevant law enforcement agency, such as the Australian Federal Police, where the misconduct arising out of suspected breaches of confidence by intermediaries is illegal, such as violating a confidentiality agreement. We assume such an option is already available and, therefore, not needed in the Bill.

We also support that taxation officers and TPB officials will be allowed to share protected information with prescribed professional associations to enable them to perform their disciplinary functions.

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