Tax whistleblowers

Under new arrangements you are better protected by law when you disclose tax avoidance behaviour to us.

Last updated 2 October 2026

New arrangements

From 1 July 2024, protection has been extended to Tax Practitioner Board (TPB) whistleblowers. There are new arrangements to better protect individuals who disclose information to us and the TPB on tax avoidance behaviours and other tax issues.

Individuals are now better protected under the law when they disclose tax avoidance behaviour and other tax issues to us about an entity (including an individual) they are, or have been, in a relationship with.

Qualifying for protection

To qualify for protection as a tax whistleblower, certain conditions must be satisfied. You must:

- be, or have been, in a specific relationship with the entity you are reporting about, for example you are
  - an employee
  - a former employee
  - a dependant
  - a spouse
- report the entity to us or to an eligible recipient who is in a position to take appropriate action – this includes someone appointed by the entity the disclosure is about, for example, an internal auditor.

- consider that the information will help us or the recipient perform their duties under taxation law.

If you don't qualify for protection as a tax whistleblower, you can still make a tip-off.

Whether or not you are a tax whistleblower, we will make every effort not to disclose any information we have which would identify you. Alternatively, you may choose to report to us anonymously.

Information you can disclose

This law protects eligible tax whistleblowers who make a disclosure:

- to us if they consider the information may assist us to perform our duties under a taxation law in relation to the entity about which the disclosure is made
- to an eligible recipient if they
  - have reasonable grounds to suspect that the information they intend to provide indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the entity or an associate of the entity
  - consider the information may assist the eligible recipient to perform their duties under a taxation law in relation to the entity about which the disclosure is made.

Eligible recipients are generally internal to the entity about which the disclosure is made, or have a relationship with that entity that is relevant to its tax affairs such as a registered tax or BAS agent who provides services to the entity.

Example: disclosing information

Wayne is a labourer with a construction company. Wayne suspects that his employer is paying other employees in cash to avoid paying tax to the ATO. He discloses this to us using the tip-off form. Wayne qualifies for protection under tax whistleblower law as he is an employee of the company and he considers the disclosure may assist us to perform our duties under a tax law.

How tax whistleblowers are protected

Identity protection

If you are a tax whistleblower, it is illegal for someone to disclose your identity, or information that is likely to lead to your identification. However, you may consent to sharing your identity. If your identity needs to be disclosed to an authorised body, such as us or an auditor to assist in the investigation, the authorised body is required to treat the information you disclosed as confidential. They are also required to take all reasonable steps to reduce the risk that your identity will be revealed.

Your identity is protected in court proceedings. Your identity, or documentation that contains or is likely to uncover your identity, is not required to be disclosed to a court or tribunal. The exception to this is if the court thinks it is necessary for your identity to be revealed in the interests of justice.

Disclosures to your legal practitioner are protected

Your disclosure to your lawyer for the purposes of obtaining legal advice or representation in relation to tax whistleblower law is protected, even in the event where you do not qualify to be an eligible tax whistleblower.

Civil, criminal and administrative liability protection

You are protected from civil, criminal and administrative liability in relation to your disclosure. For example, your employer can’t sue you or terminate your employment for breaches of contract or confidentiality.

Any information incriminating you will not be treated as admissible in evidence against you in criminal or penalty proceedings. If your disclosure reveals a breach in your personal tax affairs, such as undeclared income, you may have immunity against any criminal or penalty proceedings. This immunity does not prevent us from issuing a tax assessment or imposing an administrative penalty in respect of your own tax liability. However, we may treat your disclosure as a voluntary disclosure in determining your liability for penalties in respect to any unpaid tax.

Detrimental conduct protection

If you make a disclosure, you are protected from detrimental conduct. It is illegal for anyone to cause detriment to you in relation to a disclosure, or a suspected disclosure. For example, you can't:

- be dismissed, harassed or intimidated, harmed or injured (including psychologically) by your employer
- have your property, business or your financial position damaged.

Compensation and other remedies

You can receive compensation if a court finds you suffered detriment in relation to your disclosure. If you were victimised and suffered loss, damage or injury as a result of it, a court may order the person causing you detriment to compensate you if it thinks appropriate. Examples of the remedies available include:

- paying damages
- reinstating employment
- an injunction to prevent or stop detrimental conduct
- apologising.

How to make a disclosure to us

Use the Tip-off form to make a disclosure to us. It only takes a few minutes and your information is treated confidentially. You don't have to give us your personal details if you don't want to.

Remember to make note of the reference number when you submit your form to us – you will need to quote the number if you want to add any further information later.

You can also:

- complete our tip-off form in the contact section of the ATO app
- phone the Tip-off hotline on **1800 060 062**. Other phone services available include:
  - the Indigenous Helpline, which is a service for Aboriginal and Torres Strait Islander peoples
  - call services for hearing or speech/communication difficulties

  - the Translating and Interpreting Service to speak with us in a language other than English
  - an overseas enquiries line if you are phoning from outside Australia.
- tax practitioners can phone us on **13 72 86** (Fast Key Code **3 4**)
- Report unpaid super contributions from your employer (but not about another business)
- write to us. Mark all letters 'In confidence' and post to:

  AUSTRALIAN TAXATION OFFICE
  TAX INTEGRITY CENTRE
  PO BOX 188
  ALBURY NSW 2640

Supporting documentation

Where possible, we recommend you submit copies of supporting documentation or evidence via the tip-off form. Don't submit your original documents as we can't guarantee their return.

If you would like to submit supporting documentation or evidence in relation to:

- a new tip-off, complete the tip-off form and follow the prompts to upload the attachments
- an existing tip-off
  - complete the tip-off form and follow the prompts to upload the attachments
  - provide the previous Tip-off reference number when prompted.

Company whistleblower policies

As part of the corporate sector whistleblower reforms (separate to the tax whistleblower reforms), public companies, large proprietary companies, and proprietary companies that are trustees of registrable superannuation entities must have a corporate sector whistleblower policy in place by 1 January 2020.

The Australian Securities & Investments Commission (ASIC) has provided guidance on those policies, which includes

recommendations for incorporating tax whistleblower policies as part of a company's wider whistleblower policy.

For more information see:

- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- Making a tip-off
- Tax Integrity Centre
- Your privacy if you make a tip-off
- 'Tax whistleblowers' in other languages.

QC 58244

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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