	<b>POLICY</b>	
<b>WHISTLEBLOWER POLICY</b>		
<b>CONTROLLER: LEGAL COUNSEL – COMPLIANCE</b>		<b>OWNER: CEO</b>
<b>REVIEWED: OCTOBER 2021</b>		<b>SCHEDULED REVIEW: OCTOBER 2022</b>

## 1. **PURPOSE**

The Purpose of this Policy is to outline who can report improper conduct in relation to Tasracing and its employees, and how this can be done in accordance with the applicable legislative whistleblower regimes.

This Policy also aims to encourage people within Tasracing who are aware of improper conduct to speak up and make a disclosure, ensure that whistleblowers are protected and supported, ensure that disclosures are dealt with appropriately, confidentially and in a timely manner, and help deter wrongdoing.

Our Values, Code of Conduct and policies guide our everyday conduct. Employees have a professional responsibility to speak up and report unethical behaviour. We will not tolerate any corrupt, illegal or other improper conduct by our employees, officers (including directors), members, contractors or the taking of detrimental action against those who come forward to disclose such conduct.

## 2. **WHAT MATTERS ARE COVERED UNDER THIS POLICY?**

Some examples of improper conduct that is reportable under this Policy includes, but is not limited to:

- *illegal or unlawful activity* (non-compliance or breach of the law, including theft, fraud or money laundering);
- *corrupt conduct* (taking a bribe in exchange for favourable treatment of an industry participant);
- *conduct that constitutes detrimental action against a person who makes a disclosure* (threats, abuse or other forms of harassment directly or indirectly against the whistleblower);

Matters not covered by this Policy include general employment grievances or complaints that are not connected to matters which are able to be reported under this Policy. Examples include interpersonal conflicts with other employees, decisions about your employment, transfers or promotions, or a decision about the terms and conditions of your employment. These types of matters should be attempted to be resolved with managers at first instance. If unable to be resolved at management level quickly and efficiently, these matters should be dealt with in accordance with the

Safety Issue Resolution Procedure, Workplace Bullying, Discrimination & Harassment Policy and/or our Code of Conduct.

### 3. **TERMINOLOGY**

- Reporting improper conduct is also known as '**making a disclosure**'.
- Someone who makes a disclosure of improper conduct in accordance with this policy is referred to as a '**whistleblower**'.
- The '**State regime**' refers to the whistleblower regime set out under the *Public Interest Disclosure Act 2002* (Tas).
- The '**Federal regime**' refers to the whistleblower regime set out under the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Tax Administration Act 1953* (Cth) (**Tax Act**).
- The use of '**we**', '**us**' and '**our**' throughout this Policy refers to Tasracing.
- '**Whistleblower Policy**' or '**Policy**' refers to this Policy and collectively refers to the set of procedures on how whistleblowers can make disclosures under the Federal regime (**Annexure A**) and the Public Interest Disclosure Procedures which covers disclosures under the State regime (**Annexure B**).

### 4. **BACKGROUND**

Understanding the whistleblower regimes can be confusing because there are potentially two that apply to whistleblowers under this Policy – the State regime and the Federal regime. They operate separately to each other. The two regimes may overlap in some circumstances due to the types of disclosures that are eligible for protection under both regimes. This Policy was drafted having consideration to both. The Federal regime is covered in **Annexure A** and the State regime is covered in **Annexure B**.

We recognise that it may be difficult to navigate the State and Federal regimes as they can overlap. We will support any concerned potential whistleblower to navigate the legislative framework involved. If anyone is unclear about the processes or protections available, or simply wants further information, please contact:

- Nick Walker, Legal Counsel – Compliance: [n.walker@tasracing.com.au](mailto:n.walker@tasracing.com.au),

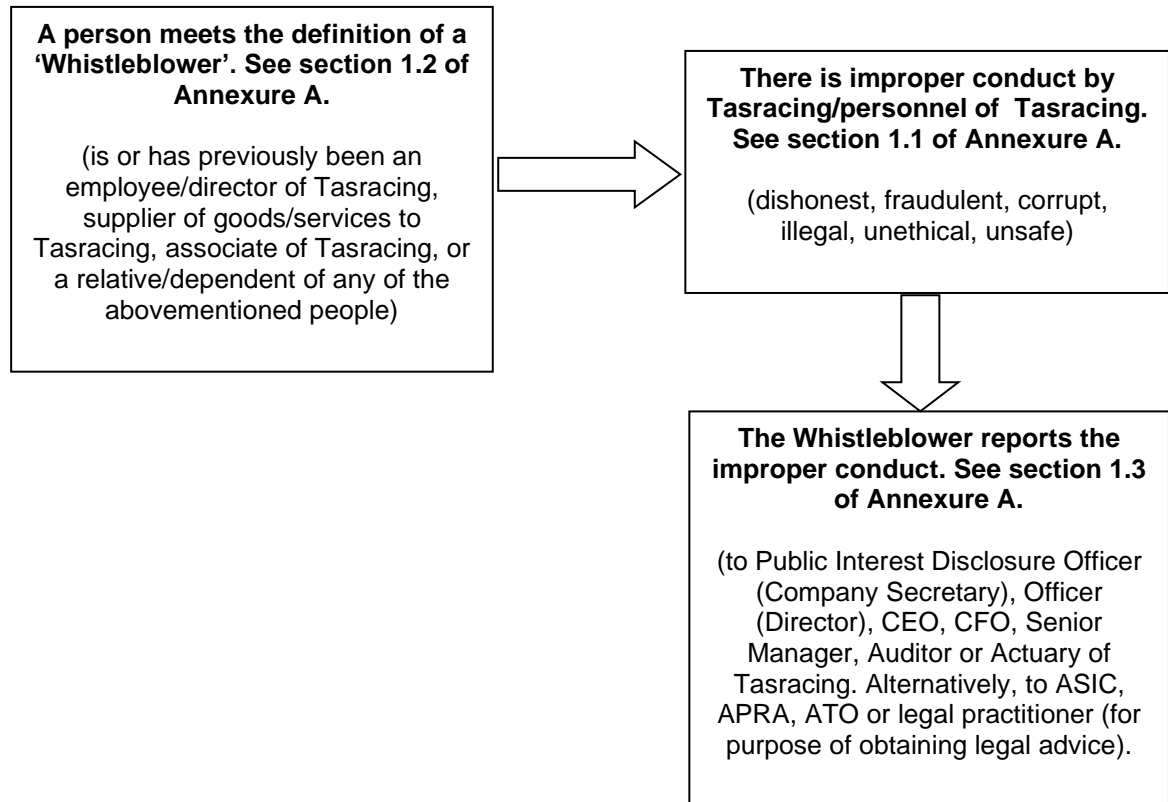
who is an eligible recipient of disclosures under both the State and Federal regimes.

Where a disclosure is eligible for protection under both the Federal and State regime, Tasracing considers that the Federal regime will automatically apply to the disclosure. The State regime may apply in consultation with the whistleblower.

In this instance, it is recommended that the procedure in **Annexure A** is followed in first instance in relation to disclosures under this Policy.

## 5. HOW DISCLOSURE WORKS

A flowchart is provided on the following page which summarises the key aspects of disclosure under the Federal whistleblower regime under **Annexure A**. However, please read **Annexure A** in full for further details about the process.



## 6. SCOPE

This Policy applies to all Tasracing employees, officers (including directors). Further, it also applies eligible whistleblowers in accordance with the Federal regime, including Tasracing employees (past and present), contractors (past and present) and all other categories of people identified in section 1.2 and 2.2 in Annexure A in this Policy (such as associates of Tasracing and relatives, dependents or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).

The Federal regime applies to Tasracing volunteers. Under the State regime, volunteers can make disclosures as a member of the public and should be referred to the Ombudsman or Integrity Commission.

## 7. POLICY STATEMENT

Tasracing is committed to promoting the highest standard of conduct within the organisation and to facilitating the making of disclosures of improper conduct and wrongdoing. As such, this Policy will also:

- A) encourage disclosures of improper conduct;
- B) outline the legal protections for whistleblowers; and
- C) support Tasracing's values under Tasracing's Code of Conduct Manual and encourage ethical behaviour throughout the organisation.

## 8. ROLES AND RESPONSIBILITIES

**Audit and Risk Committee (ARC):** has responsibility for approving this Policy, and ensuring any organisational risks highlighted by any disclosures are addressed and mitigated by Tasracing.

**Principal Officer:** the Chief Executive Officer is the Principal Officer under the PID Act. The Principal Officer is eligible to receive disclosures under the Federal and State regime.

**Public Interest Disclosure Officer:** Legal Counsel – Compliance is eligible to receive disclosures as the Public Interest Disclosure Officer under the State and Federal regimes.

**Federal Eligible Recipients:** all officers (including directors), CEO, CFO and senior managers are eligible recipients of disclosures under the Federal regime.

**Employees:** all employees have the responsibility for complying with this Policy.

## 9. COMPLIANCE

All Tasracing employees and officers (including directors) are responsible for complying with this Policy. Any breaches of this Policy will be treated seriously and may result in disciplinary action (including termination) being undertaken, particularly in relation to breaches of whistleblower protections. Penalties may also apply to breaches of this Policy, as the procedures in this Policy are modelled on legislative requirements.

Any employee, officer or contractor who is aware of a breach of this Policy must disclose this breach to their manager, People & Culture Manager or the Company Secretary.

While protection is provided to legitimate whistleblowers under this Policy, deliberately false, malicious or vexatious allegations of improper conduct or detrimental action will not be tolerated.

Training will be provided to employees and officers of Tasracing on an annual basis to ensure compliance with this Policy.

#### **10. POLICY REVIEW CYCLE**

This Policy is to be reviewed and endorsed by the ARC every three years, or when there is a significant change to the external environment or internal organisational structure. The ARC is responsible for approving this Policy.

#### **11. AVAILABILITY OF THIS POLICY**

This Policy is easily accessible on Tasracing's internal intranet page for staff members (The Trough) and external website to the public (<http://tasracingcorporate.com.au/>).

For employees, this Policy will also be available where hard copies of policies are kept on site.

#### **12. REFERENCES**

- *Australian Securities and Investments Commission Act 2001* (Cth)
- *Banking Act 1959* (Cth)
- Code of Conduct Manual (dated May 2020)
- *Corporations Act 2001* (Cth)
- *Financial Sector (Collection of Data) Act 2001* (Cth)
- *Income Tax Assessment Act 1936* (Cth)
- *Insurance Act 1973* (Cth)
- *Life Insurance Act 1995* (Cth)
- *National Consumer Credit Protection Act 2009* (Cth)
- Ombudsman's Guidelines and Standards for procedures to be followed by Public Bodies  
[http://www.ombudsman.tas.gov.au/publications\\_and\\_media/guidelines/pid/guideines\\_and\\_standards](http://www.ombudsman.tas.gov.au/publications_and_media/guidelines/pid/guideines_and_standards)
- *Public Interest Disclosures Act 2002* (Tas)
- *Superannuation Industry (Supervision) Act 1993* (Cth)
- *Tax Administration Act 1953* (Cth)
- *Tax Agent Services Act* (Cth)
- Workplace Bullying, Discrimination and Harassment Policy

13. **DOCUMENT CONTROL**

<b>Date</b>	<b>Version</b>	<b>Author</b>	<b>Approved by</b>
October 2021	1.0	Legal Counsel - Compliance	Audit & Risk Committee at meeting on 29 October 2021

**ANNEXURE A – WHISTLEBLOWER PROCEDURE AND PROTECTIONS UNDER THE CORPORATIONS ACT 2001 (CTH) AND TAX ADMINISTRATION ACT 1953 (CTH) – ‘FEDERAL REGIME’**

**1. DISCLOSURES UNDER THE CORPORATIONS ACT 2001 (CTH)**

In order to make a disclosure qualifying for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**), the following requirements in sections 1.1 – 1.3 in Annexure A of this Policy must be satisfied:

**1.1 THE MATTER MUST BE A DISCLOSABLE MATTER**

Disclosable matters under the Corporations Act involve information:

- a) where the whistleblower has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to Tasracing, or a related body corporate of Tasracing; and
- b) without limiting section 1.1(a), where the whistleblower has reasonable grounds to suspect that the information indicates that Tasracing or its related body corporate (including its employees or officers) has engaged in conduct that:
  - (i) constitutes an offence against, or a contravention of, a provision of any of the following:
    - (A) the Corporations Act;
    - (B) the *Australian Securities and Investments Commission Act 2001* (Cth);
    - (C) the *Banking Act 1959* (Cth);
    - (D) the *Financial Sector (Collection of Data) Act 2001* (Cth);
    - (E) the *Insurance Act 1973* (Cth);
    - (F) the *Life Insurance Act 1995* (Cth);
    - (G) the *National Consumer Credit Protection Act 2009* (Cth);
    - (H) the *Superannuation Industry (Supervision) Act 1993* (Cth);
    - (I) an instrument made under an Act referred to in clauses 1.1(b)(i)(A) – 1.1(b)(i)(H); or
  - (ii) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
  - (iii) represents a danger to the public or the financial system or

(iv) is prescribed by the regulations.

The following table provides some examples of what would constitute disclosable matters and matters that are not disclosable:

<b>Disclosable matters</b>	<b>Matters that are not disclosable</b>
Illegal conduct, such as theft, dealing in, or use of illicit drugs, violence of threatened violence, and criminal damage against property	Disclosable matters do not include disclosures solely relating to personal work-related grievances
Offering or accepting a bribe	An interpersonal conflict between the whistleblower and another employee
Fraud, money laundering or misappropriation of funds	A decision that does not involve a breach of workplace laws
Financial irregularities	A decision about the engagement, transfer or promotion of the whistleblower
Failure to comply with, or breach of, legal or regulatory requirements	A decision about the terms and conditions of engagement of a whistleblower, or decision to suspend/terminate engagement of a whistleblower

*\*A personal work-related grievance may still qualify for protection if it includes information about misconduct or another matter that is disclosable.*

For matters that are not disclosable, please refer to Tasracing's Code of Conduct Manual or consult Tasracing's People & Culture Manager.

## 1.2 **ONLY 'ELIGIBLE WHISTLEBLOWERS' TO MAKE DISCLOSURES**

Only 'eligible whistleblowers' can make protected disclosures.

An eligible whistleblower is an individual who is, or has been, any of the following in relation to Tasracing:

- a) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed term or temporary, interns, secondees, managers and directors);
- b) suppliers of services or goods to Tasracing (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners, whether paid or unpaid);
- c) an associate of Tasracing; or



- d) a relative, dependant or spouse of an individual referred to above in section 1.2(a) to (c) (e.g. relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).

### 1.3 ONLY 'ELIGIBLE RECIPIENTS' TO RECEIVE DISCLOSURES

A whistleblower needs to make a disclosure to an 'eligible recipient' within Tasracing. Eligible recipients should notify Tasracing's Public Interest Disclosure Officer once a disclosure is received, subject to the whistleblower's consent. This is to ensure Tasracing's systems for safeguarding whistleblowers can commence as soon as practicable.

- a) An 'eligible recipient' includes:
  - (i) an officer (i.e. a director or company secretary) or senior manager (i.e. a person within Tasracing other than a director or a company secretary, who participates in decision making that substantially affects the business, including financially) of Tasracing or a related body corporate of Tasracing (CEO and CFO is included in this category);
  - (ii) an auditor, or a member of an audit team conducting an audit, of Tasracing or a related body corporate of Tasracing;
  - (iii) an actuary of Tasracing or a related body corporate of Tasracing; or
  - (iv) a person authorised by Tasracing to receive disclosures (i.e. Public Interest Disclosure Officer).
- b) Whistleblowers can also make a disclosure to:
  - (i) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions of the Corporations Act;
  - (ii) the Australian Securities and Investments Commission (ASIC), the Australia Prudential Regulation Authority (APRA) or any other Commonwealth authority that is prescribed under the Corporations Act (these entities publish information on how disclosures may made to them); and
  - (iii) a member of Federal or State Parliament or a journalist in certain circumstances. You are encouraged to read the below information on public interest disclosure and emergency disclosure on this matter.

#### 1.3.1 Public Interest Disclosures

A public interest disclosure will qualify for protection when the disclosure of information is made to a journalist or a member of Federal or State Parliament when:

- a) at least ninety (90) days have passed since the whistleblower made the disclosure to ASIC, APRA or a Commonwealth authority prescribed by the regulations;
- b) the whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters relating to the disclosure; and
- c) the whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- d) before making the public interest disclosure the whistleblower gave the body which the previous disclosure was made a written notification that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the whistleblower intends to make a public interest disclosure.

### **1.3.2 Emergency Disclosure**

An emergency disclosure will qualify for protection when the disclosure of information is made to a journalist or a member of Federal or State Parliament when:

- a) the whistleblower has previously made a disclosure to ASIC, APRA or a Commonwealth authority prescribed by the regulations;
- b) the whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- c) before making the emergency disclosure, the whistleblower gives the body to which the previous disclosure was made a written notification that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the whistleblower intends to make an emergency disclosure; and
- d) the extent of the information disclosed in the emergency disclosure is not greater than is necessary to inform the journalist or member of Federal or State Parliament of the substantial and imminent danger.

## **1.4 HOW DISCLOSURES MUST BE MADE**

A disclosure can be made by an eligible whistleblower to any of the eligible recipients or persons listed in section 1.3 in Annexure A of this Policy.

Tasracing encourages disclosures to a senior manager or an officer (Chief Executive Officer (CEO), Chief Financial Officer (CFO) or Company Secretary) in the first instance where possible. A disclosure can be made confidentially and directly to any such individual, in person, by phone or email. In comparison, disclosures under the

State regime within Tasracing should only be made to the CEO or Public Interest Disclosure Officer (Legal Counsel – Compliance).

If a disclosure relates to the CEO, CFO or Company Secretary, the disclosure should be made to one of the recipients in section 1.3(b).

Disclosures can be made at any time (including outside of business hours) and can be made anonymously if necessary. Further information about anonymous disclosures is provided directly below.

### **Anonymous Disclosure**

A disclosure can be made anonymously and be protected by the Corporations Act. A whistleblower can remain anonymous throughout the whole disclosure process. A whistleblower can refuse to answer any questions that may reveal the whistleblower's identity at any time. Anonymous whistleblowers should supply Tasracing with contact details so that Tasracing can ask follow-up questions, keep the whistleblower updated and provide feedback.

Measures to protect a whistleblower's identity are further discussed below in section 1.5 of Annexure A of this Policy.

## **1.5 LEGAL PROTECTIONS FOR WHISTLEBLOWERS**

The following legal protections are available to whistleblowers who make a disclosure regarding a disclosable matter covered by the Corporations Act:

- identity protection (confidentiality);
- protection from detrimental acts or omissions;
- protection from civil, criminal and administrative liability; and
- compensation and other remedies.

The legal protections available to whistleblowers are discussed in further detail below.

### **1.5.1 Identity Protection (Confidentiality)**

- a) It is illegal for a person to disclose the identity of a whistleblower, or disclose information that is likely to lead to the identification of a whistleblower, unless a person discloses the identity of the whistleblower to:
  - (i) ASIC, APRA or a member of the Australian Federal Police;
  - (ii) A legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act; or

- (iii) a person or body prescribed by the regulations; or
  - (iv) with the whistleblower's consent.
- b) A person can also disclose the information contained in a disclosure with or without the whistleblower's consent if:
- (i) the information does not include the identity of the whistleblower;
  - (ii) the information is reasonably necessary to investigate the issues raised in the disclosure; and
  - (iii) Tasracing takes all reasonable steps to reduce the risk that the whistleblower will be identified from the information.

### **1.5.2 Protection from Detrimental Acts or Omissions**

- a) A person cannot:
- (i) engage in detrimental conduct towards a whistleblower in relation to a disclosure, if:
    - A. the person believes or suspects that the whistleblower (or any other person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
    - B. the belief or suspicion is the reason, or part of the reason, for the detrimental conduct; or
  - (ii) make a threat to cause detriment to the whistleblower (or another person) in relation to a disclosure. Threats may be express or implied, conditional or unconditional. A whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.
- b) The Corporations Act defines Detriment to include (without limitation) any of the following:
- (i) dismissal of an employee;
  - (ii) injury of an employee in his or her employment;
  - (iii) alteration of an employee's position or duties to his or her disadvantage;
  - (iv) discrimination between an employee and other employees of the same employer;
  - (v) harassment or intimidation of a person;
  - (vi) harm or injury to a person, including psychological harm;

- (vii) damage to a person's property;
- (viii) damage to a person's reputation;
- (ix) damage to a person's business or financial position; and
- (x) any other damage to a person.

### **1.5.3 Protection from Civil, Criminal and Administrative Liability**

A whistleblower has legal protections in relation to a disclosure, including not being subject to:

- a) liability (e.g. legal action against the whistleblower for breach of an employment contract);
- b) criminal liability (e.g. potential prosecution of a whistleblower for unlawfully releasing information); and
- c) administrative liability (including disciplinary action for making the disclosure).

However, these protections do not grant immunity for any misconduct that a whistleblower has engaged in that is revealed in the whistleblower's disclosure.

### **1.5.4 Compensation And Other Remedies**

The courts can make numerous orders to provide compensation and other remedies to whistleblowers and other employees if they:

- a) suffer loss, damage or injury because of a disclosure; or
- b) if Tasracing did not take reasonable precautions or exercise due diligence to avoid the detrimental conduct.

However, Tasracing cannot provide legal advice regarding any of the above matters and encourages any whistleblowers to seek independent legal advice.

## **1.6 SUPPORT FOR WHISTLEBLOWERS AND PROTECTION FROM DETRIMENT**

Tasracing has adopted a number of measures to support whistleblowers and protect them from detriment. These include ensuring that:

- a) all disclosures are treated in confidence;
- b) only relevant and limited staff are involved in handling and investigating the disclosure;
- c) the whistleblower will be referred to in gender-neutral language to staff that are not involved in the investigation;
- d) all documentation and correspondence will be stored electronically with restricted access;

- e) support services under the Employee Assistance Program are available;
- f) flexible working conditions for the whistleblower are provided if necessary (including the ability to work remotely) and relocation of other staff involved in the disclosure is a viable option;
- g) Tasracing's Code of Conduct Manual is reviewed in accordance with a review schedule and all staff are provided training accompanied with this; and
- h) the whistleblower is aware that they can seek independent legal advice and have the ability to contact government bodies such as ASIC or APRA to obtain advice if they believe they have been subject to detrimental conduct.

### 1.7 INVESTIGATION OF DISCLOSURES

Tasracing's investigation procedure regarding disclosures is documented in the following numbered steps:

1. Upon receipt of a disclosure, Tasracing will start assessing the disclosure and consider the application of the State and Federal whistleblower legislative regimes.
2. After initial assessment, Tasracing will respond to the whistleblower (if possible) and work with them to ensure they have understanding of the legislative context around the disclosure.
3. If it is determined that the Federal legislative regime applies (more specifically, the whistleblower provisions under the Corporations Act) then Tasracing will appoint an investigator to carry out the investigation.
4. Once an investigator has been appointed, the scope and timeframe for completing the investigation can be determined. The investigation should be conducted by parties independent from the whistleblower and the individuals mentioned in the disclosure.
5. If contact details for the whistleblower are available, the whistleblower will be provided with regular updates throughout the investigations process.
6. Tasracing will adhere to the confidentiality and procedural fairness principles (described in section 1.8 of Annexure A of this Policy) that underpin the disclosure system under the Corporations Act during the investigation process.

*Tasracing may not be able to conduct an investigation if the disclosure is made anonymously and the whistleblower has not provided contact details.*

### 1.8 ENSURING FAIR TREATMENT OF PERSONS INVOLVED IN DISCLOSURES

Tasracing will implement the following procedures to ensure the fair treatment of persons involved in disclosures:

- a) all disclosures are treated in strict confidence;
- b) only relevant and limited staff are involved in handling and investigating the disclosure; and
- c) Tasracing may engage external parties to assist with the investigation of disclosures to ensure impartiality, if necessary.

Support services under the Employee Assistance Program are also available to any employees involved.

## **2. DISCLOSURES UNDER THE TAX ADMINISTRATION ACT 1953 (CTH)**

The whistleblower provisions under the *Tax Administration Act 1953 (Cth)* (**Tax Act**) are similar to those under the Corporations Act. Thus, we will outline only some of the provisions and differences in Annexure A of this Policy below but we will provide a link to additional information in section 2.4 where further details can be found about whistleblowing under the Tax Act.

In order to make a disclosure qualifying for protection under the Tax Act, the following requirements in sections 2.1 – 2.3 of Annexure A of this Policy must be satisfied:

### **2.1 THE MATTER MUST BE A DISCLOSABLE MATTER**

Disclosable matters under the Tax Act involve information:

- a) where the whistleblower has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of Tasracing, or an associate of Tasracing (within the meaning of section 318 of the *Income Tax Assessment Act 1936 (Cth)*); and
- b) where the whistleblower considers that the information may assist the eligible recipient to perform functions or duties in relation to tax affairs of Tasracing or associate.

### **2.2 ONLY 'ELIGIBLE WHISTLEBLOWERS' TO MAKE DISCLOSURES**

Only 'eligible whistleblowers' can make protected disclosures.

An eligible whistleblower is an individual who is, or has been, any of the following in relation to Tasracing:

- a) an officer or employee (e.g. current and former employees who are permanent, part-time, fixed term or temporary, interns, secondees, managers and directors);
- b) suppliers of services or goods to Tasracing, including their employees (e.g. current and former contractors, consultants, service providers and business partners);

- c) an associate of Tasracing (within the meaning of section 318 of the *Income Tax Assessment Act 1936* (Cth)); or
- d) a relative, dependant or spouse of an individual referred to above in section 2.2(a) to (c) (e.g. relatives, dependants or spouses of current and former employees, contractors, consultants, service providers, suppliers and business partners).

### 2.3 **ONLY 'ELIGIBLE RECIPIENTS' TO RECEIVE DISCLOSURES**

A whistleblower needs to make a disclosure to an 'eligible recipient'.

An 'eligible recipient' includes:

- a) an auditor, or a member of an audit team conducting an audit, of Tasracing or a related body corporate of Tasracing;
- b) a registered tax agent or BAS agent (within the meaning of the *Tax Agent Services Act 2009* (Cth)) who provides tax agent services (within the meaning of that Act) or BAS services (within the meaning of that Act) to the entity;
- c) a person authorised by Tasracing to receive disclosures that may qualify for protection under the Tax Act as described in clause 1.4 of Annexure A;
- d) a person or body prescribed;
- e) a director, company secretary or senior manager of Tasracing (within the meaning of the Corporations Act);
- f) any other employee or officer (within the meaning of the Corporations Act) of Tasracing who has functions or duties that relate to the tax affairs of Tasracing (CFO); and
- g) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions of the Tax Act.

### 2.4 **ADDITIONAL INFORMATION ABOUT DISCLOSURES UNDER THE TAX ACT**

Additional information about other key aspects of the whistleblower provisions under the Tax Act, such as legal protections and compensation and other remedies available to whistleblowers, is available from the Australian Taxation Office via the following link: <https://www.ato.gov.au/general/gen/whistleblowers/>

In relation to whistleblowing under the Tax Act, Tasracing will:

- a) support whistleblowers and protect them from detriment through using the measures referred to in section 1.6;



- b) investigate disclosures that qualify for protection in accordance with the measures identified in section 1.7; and
- c) ensure fair treatment of the persons involved in disclosures in accordance with the measures identified in section 1.8.